

# LAGUNA BEACH UNIFIED SCHOOL DISTRICT ALL FUNDS FINAL BUDGET



FISCAL YEAR 2019-2020





# ALL FUNDS FINAL BUDGET

## FISCAL YEAR 2019-2020



### BOARD OF EDUCATION

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Jason Vilorio, Ed.D.

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Laguna Beach Unified School District

Approval at the June 25, 2019  
Regular Meeting of the Board of Education

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# Introductory Section





# LAGUNA BEACH

## UNIFIED SCHOOL DISTRICT

 949.497.7700  
 949.497.7710  
 [www.lbusd.org](http://www.lbusd.org)

June 25, 2019

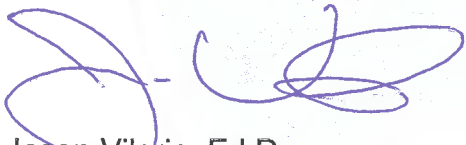
To the members of the Laguna Beach Unified school community,

The balanced final budget for Laguna Beach Unified School District for the 2019-2020 fiscal year was developed maintaining the district's vision in mind of taking ownership of each child's learning in our schools, accepting no limits on potential.

We align our resources to support the strategic goals of our district, which are focused on student achievement, school culture, learning environments, staffing, and fiscal responsibility. We are mindful that there is always more work to do and we maintain an unwavering focus on continuous improvement in the ever-changing landscape of public education.

We value and share high expectations for our district for the benefit of our students. On behalf of Laguna Beach Unified Schools, I thank you for your interest and support of our district as it helps to inform our district goals and decisions.




Sincerely,

A handwritten signature in blue ink, appearing to read 'J. Vitoria', with a stylized flourish at the end.

Jason Vitoria, Ed.D.  
Superintendent



# LAGUNA BEACH UNIFIED SCHOOL DISTRICT

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## **LAGUNA BEACH UNIFIED SCHOOL DISTRICT** **2019/2020 All Funds Final Budget**

I am pleased to present a balanced final budget for the Laguna Beach Unified School District for fiscal year 2019/2020.

This document includes:

- Program detail
- All standardized account code financial statements
- State criteria and standards
- Multi-year budget
- Technical review checklist

The Local Control Accountability Plan (LCAP) is a companion document that aligns to the budget document. The LCAP contains the goals and action steps for achieving each goal. The LCAP public hearing and adoption precedes the budget public hearing and adoption.

The attached budget contains the most up-to-date information available from the State Department of Education, Orange County Office of Education and the Orange County Tax Assessor.

Throughout the summer months, the local property tax rolls will be completed, the State will adopt a budget, and more information will become available.

Laguna Beach Unified School District is in strong financial condition with prudent reserves and a conservative balanced budget. Our budget is not a static document and the Board of Education will be regularly apprised of forthcoming information with accompanying recommendations for appropriate revisions.

Respectfully Submitted,



Jeff Dixon  
Assistant Superintendent, Business Services



## PURPOSE OF THE BUDGET

The Budget serves as both a policy document and a practical day-to-day guidance tool; it is an expression in dollars of the District's education program. It includes financial information, planning factors, fiscal policies and summaries of district funds. More specifically, the Budget serves as an outline for the estimated revenue and expenses for the fiscal year. In addition, the budget serves these primary objectives.

- ◆ A description of the educational plan and resources to support the plan.
- ◆ A financial plan outlining proposed District actions.
- ◆ An accountability tool.
- ◆ A public information document.

## LCAP & FINAL BUDGET

The Local Control and Accountability Plan or LCAP is a critical part of California's new Local Control Funding Formula (LCFF). It is a three-year, district-level plan that is updated annually.

Beginning with the 2014-15 year, school districts are required to adopt their LCAP and Final Budget on or before July 1 of each calendar year. The Laguna Beach Unified School District Board of Education holds a public hearing on the LCAP and Budget preceding the adoption of the LCAP and District Final Budget.

The LCAP is a document created from the input of the Laguna Beach USD community and the touchstone by which we guide and execute our efforts to educate children. It is comprised of goals that focus District practices and resources to ensure students are college and career ready upon graduation. The LCAP shows the alignment of curriculum, instruction, assessment, and interventions with the eight State priorities.

All stakeholders understand how the LCAP is constructed, how it reflects the District vision and mission, and the importance of ensuring fidelity to the goals. This document meets both the requirements of the state and the expectations of the District's stakeholders. The budget aligns with goals and actions found in the LCAP.

## LOCAL CONTROL FUNDING FORMULA (LCFF)

The Local Control Funding Formula (LCFF), the most significant school finance reform measure in 40 years, was implemented in 2013-14. The formula sets a target for funding by 2020-2021 and each year the plan funds a percentage of the gap between current funding and the target.

A community funded district with more property taxes than the target will not receive any additional funding under the plan, but will be held harmless with regards to 2012-13 State categorical funding level. As a point of historical record, in fiscal year 2003-04, the State Department of Finance eliminated the Constitutional guarantee of funding \$120.00 per ADA with the rationalization of categorical funding satisfying the guarantee for basic aid school districts.

## LAGUNA BEACH AT A GLANCE

The Laguna Beach Unified School District is located in the second largest county in California, in terms of population.

The District covers approximately 23 square miles or 14,720 acres in size and includes the cities of Laguna Beach and portions of Laguna Woods, Aliso Viejo, and Laguna Niguel as well as other unincorporated areas.

The District began operations as a unified school district in 1933. Currently, there are two elementary schools, one middle school, and one high school in the District for a total of four schools.

The District is governed by a Board of Education, the five members of which are elected to four-year terms in alternate slates of two and three.

The following is a quick overview of Laguna Beach schools.



### FINANCE & FACILITIES

**4** SCHOOLS  
**2,855** STUDENTS ENROLLED

**341** EMPLOYEES  
167 CLASSIFIED  
174 CERTIFICATED

Certificated Salaries	\$23,727,881
Classified Salaries	\$8,777,322
Employee Benefits	\$14,013,691
Books & Supplies	\$2,536,376
Services & Operating	\$9,510,938
Capital Outlay	\$1,478,000
Other Outgo	\$335,800

### EXPENDITURES PER PUPIL

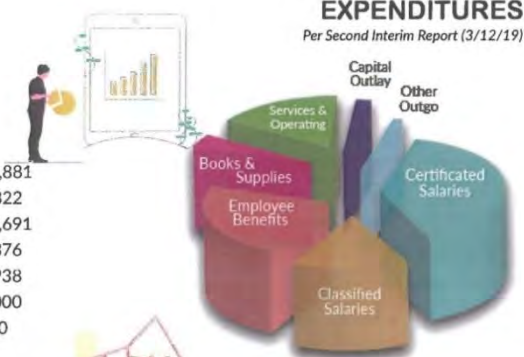
Per audit report in 2018



• Instruction Related	\$14,775
• Student Support Services	\$2,422
• Administration	\$1,589
• Facilities & Operations	\$2,317
• Other	\$1,050

### EXPENDITURES

Per Second Interim Report (3/12/19)



### SAFETY & CONSTRUCTION

**21** FACILITY PROJECTS

- ROOFING REPLACEMENT PROJECTS
- SAFETY & SECURITY IMPROVEMENTS
- HVAC UPGRADES

**14** CLASSROOM UPGRADES

Laguna Beach USD 4CLE (Collaborative Learning Environments) classrooms are redesigned by teachers to promote collaboration, communication, creativity, critical thinking, and use of technology.



**4** SCHOOLS

Participated in the School Assessment Project with the Orange County Intelligence Assessment Center and OCDE, a united effort to collect information from OC schools to ensure the safety of all students.

## MISSION, VISION & CORE BELIEFS

We believe that the district-wide commitment to these core beliefs is vital at all levels of the organization and will enable students to succeed and become responsible citizens.

### VISION AND MISSION

**Vision**

We take ownership of each child's learning in our schools, accepting no limits on potential.

**Mission**

Each student gains the knowledge, experience, world perspectives, and skills needed to become a lifelong learner and producer in a competitive and interconnected world.

### STRATEGIC GOALS

**Student Achievement**

All students will demonstrate academic growth across content areas.

**School Culture**

Each student will strengthen connections to the school, community, and the world by engaging in activities that build skills and responsibility.

**Learning Environment**

Safe, attractive, clean, and well-equipped learning environments will be provided for each student.

**Staffing**

The District will recruit, hire, train, and retain high performing staff.

**Fiscal Responsibility**

The District will maintain fiscal solvency and transparency to ensure support of student learning.

### CORE VALUES

**Responsibility**

We hold ourselves responsible for consistently maintaining a clear focus on our mission, which frames the behavior of our students, staff, parents, community, and Board of Education.

**Commitment**

We are committed to a focus on student learning through collaboration, reflection, and openness to change, which results in the highest levels of excellence.

**Equity**

We equitably meet the needs of all students through systems, structures, and opportunities that promote success.

**Courtesy**

We treat everyone with dignity and respect, seeking to understand each point of view without making assumptions.

**Transparency**

We are transparent in all operations of the District, demonstrating ethics through open and honest practices.





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# Budget Summary Section



## EXECUTIVE SUMMARY

The Laguna Beach Unified School District builds on a strong foundation of prudent fiscal stewardship and leadership. This spring, Moody's Investor Service, reaffirming its Aaa rating of Laguna Beach's financial outlook, noted the District's "extremely strong credit position" and "robust financial position" and cited "a light debt burden and a manageable pension liability."

The economic recovery following the Great Recession is approaching its 10th year, which will make it the longest on record. However, signs that the recovery may be coming to an end are emerging. Guarding against uncertain economic headwinds, Governor Gavin Newsom's revised budget proposes investing record amounts in budget resiliency measures – from rainy day reserves to paying down unfunded retirement liabilities.

While the Governor's May Revision does not forecast an impending recession, his state spending plan for the upcoming year is based on conservative economic and revenue assumptions.

The latest data on the U.S. economy shows no signs of weakness. The first quarter gross domestic product increased 3.2%, exceeding the forecasts of most economists, and the national unemployment rate hit a 50-year low. Nevertheless, there is growing concern that a downturn may be looming in late 2020. By retaining a modest General Fund revenue forecast, the May Revision reflects this concern.

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.

### THE ECONOMY AND STATE REVENUES

While the May Revision reflects stronger than expected growth in the economy and revenues, the revised Budget anticipates a slowdown over the forecast period. The California economy continues to grow but at a slower rate than the immediate years following the Great Recession.

The May Revision suggests that continued economic growth will be dependent on consumer spending, which relies heavily on wage and salary increases, and investment. This dependency poses intensified risks to the economy over the forecast period not only from any correction in the stock market but also from changes in federal trade policies, and increasingly unaffordable housing costs, which have been exacerbated by a reduced housing stock and increased demand for housing from recent natural disasters.

Consequently, Governor Newsom's May Revision proposes building budget resiliency by growing reserves, reducing debt and liabilities, and making one-time or time-limited investments that will have real benefits for some of California most vulnerable residents.

### DISCRETIONARY FUNDS

Unchanged from the January proposal, the Governor's May Revision does not propose any one-time Proposition 98 discretionary funding for school districts.

### PENSION COSTS

The Governor's May Revision proposes to reduce the CalSTRS employer contribution rate from the statutory rate of 18.13 percent to 16.7 percent in 2019-20, based on current assumptions. This reduction is intended to provide some immediate fiscal relief to school districts for the rising cost of teacher pensions and thus, help reduce long-term liabilities. The proposal also retains the decrease in the employer rate that was included in the January proposal of 19.1 percent to 18.1 percent in 2020-21.

### COMMUNITY-FUNDED (BASIC AID) SCHOOL DISTRICTS

School districts with property tax revenues that exceed the formula funding levels will continue to retain their local tax growth, and will receive a minimum state aid allocation that is reduced by the cuts incurred during the recession which, under the Local Control Funding Formula (LCFF), are carried forward into future years.

### REVENUES-AT-A-GLANCE

General Fund revenues come from four major sources:

**LCFF Revenue Sources.** This category includes funds from local property taxes, LCFF hold harmless provision and Proposition 30, the Education Protection Act (EPA). Property taxes consisting of secured and unsecured taxes, homeowner's subventions, trailer coach fees and other subventions account for 86.8% of the District's total revenue.

**Federal Revenue Sources.** Federal assistance funds provide for specific categorical programs. These programs are designed to supplement the regular education programs of the District. Federal Revenue accounts for 1.5% of the District's total revenue.

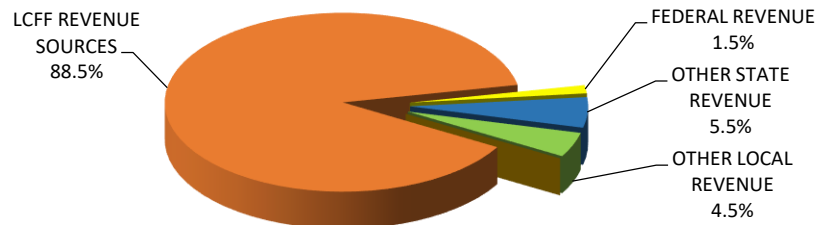
**State Revenue Sources.** State funds that are allocated to the District for state categorical programs awarded to the District for which the state serves as the grantor agency. State revenue accounts for 5.5% of the District's total revenue.

**Local Revenue Sources.** Revenues that are received from interest earnings, donations, local grant/awards, leases and rental income, transportation fees, and other local sources. A major portion includes pass-through revenue for special education from the Special Educational Local Plan Area (SELPA). Local revenues account for 4.5% of the District's total revenue.



The following chart displays a detail listing of each of the District's revenue sources together with the projected revenue for 2019-20.

### 2019-20 Total Projected Revenue



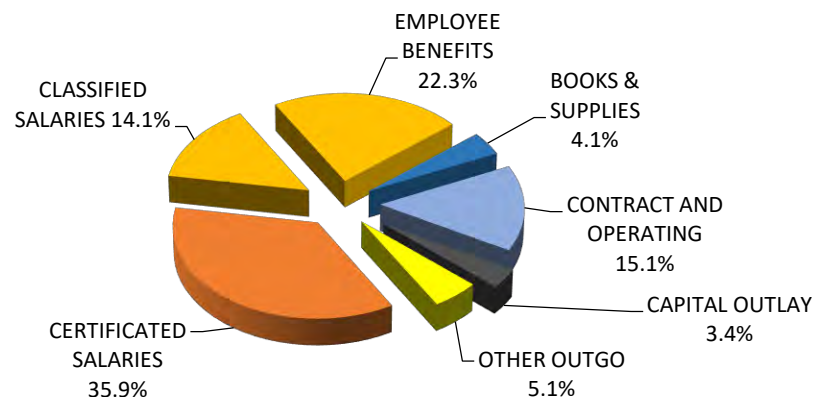
### EXPENDITURES-AT-A-GLANCE

The budget consists of seven expenditure areas:

1. Certificated Salaries
2. Classified Salaries
3. Employee Benefits
4. Books and Supplies
5. Capital Outlay
6. Contract and Operating
7. Other Outgo (inter-fund transfers, inter-agency tuition, etc.)

*Expenditures* related to employee compensation represent 72.3% of the general fund. The remaining 27.7% is spent on books and supplies, other services, capital outlay, and payments to other educational agencies. The following chart displays this data.

### 2019-20 Total Projected Expenditures



### Beginning Fund Balance

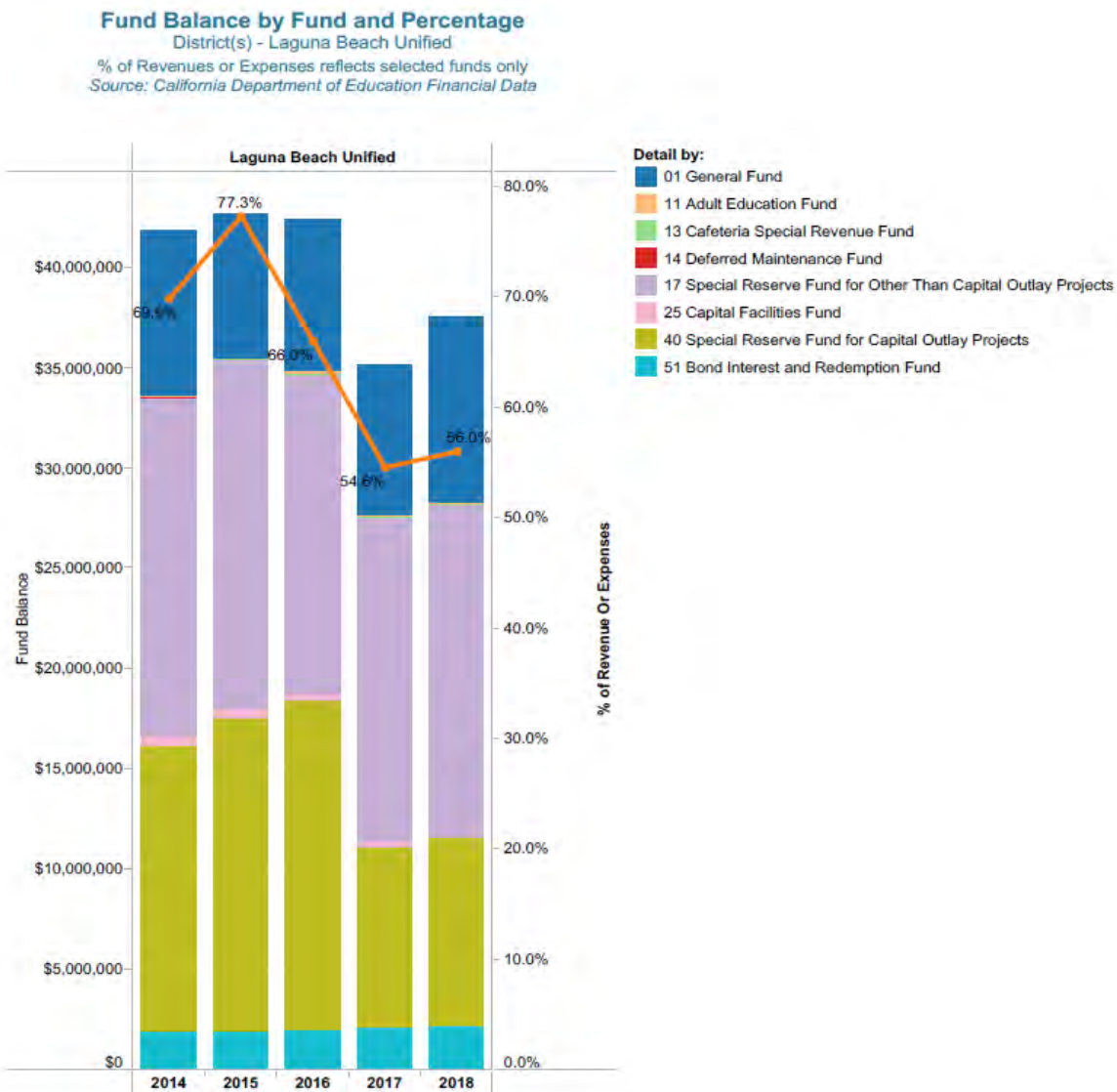
The total beginning unaudited general fund balance is estimated to be \$8,105,317. The 2018-19 Estimated Actuals continue to reflect a balanced budget.

With the close of the 2018-19 fiscal year the actual beginning fund balance will increase due to carryover funds earmarked for specific programs and school sites. The actual 2019-20 beginning fund balance will be updated at the First Interim Period (after the 2018-19 financial records are closed).

**Ending Fund Balance.** The ending fund balance is estimated to be \$9,726,852.

The terminology for the District's ending fund balance for 2019-20 reflects categories of: nonspendable, restricted, committed, assigned and unassigned. The unassigned category is broken down for the Reserve for Economic Uncertainty (REU) and Other Unappropriated.

The 2019-20 budget shows the General Fund operating income budget of \$65.1 million and the operating expense budget of \$63.5 million.



## GENERAL FUND SUMMARY

The following narrative is divided into the major categories of the budget and is a comparison of the Fiscal Year 2018-19 Estimated Actuals and the 2019-20 Budget. Actual revenues and expenditures for 2018-19 were considered in the development of this budget. The account code structure is designed to be in compliance with the State Standardized Account Code Structure as well as to be a more effective monitoring and reporting tool.

### Revenues

- ❖ LCFF Sources increased by \$2,565,125. 2019-20 Secured Property Tax revenue is projected at an increase of 4.7% over the 2018-19 Estimated Actual level.
- ❖ Federal revenue shows an increase of \$36,266 attributed to presidential budget proposals for education. Early estimates for Title I funds show expected one year increases. A 20% estimated increase in funding is anticipated for Federal Title I Grants.
- ❖ Other State Revenue is expected to decrease by \$439,133. During the last four years of the economic recovery, school districts have received huge one-time discretionary grants. In contrast, the Governor's Budget indicates that Proposition 98 has been revised downward in the current year and therefore no discretionary grant funding is proposed for 2019-20.

However, the State Budget recognizes the cost pressures school districts face with rising CalSTRS employer contribution rates. Using surplus money from the state's general fund, Governor Newsom plans to reduce the rising obligation to the pension fund for teachers.

- ❖ Local revenue has a decrease of \$560,311. Donation revenue is excluded at Budget Adoption and budgeted when received, except for the annual donation of \$250,000 from SchoolPower. Carryover funds from 2018-19 will be adjusted at the First Interim Reporting Period.

### Expenditures

#### ❖ **1000 – Certificated Salaries**

Certificated salaries have been adjusted to reflect current position control and the needs of the district. The total certificated Full-Time Equivalent is projected to be 165 FTE for 2019-20. All step and column increases have been projected.

Salary costs have a net decrease of \$421,274, primarily due to savings from numerous retirements. The 2019-20 settlement agreements proposed for approval at the same meeting as the adopted budget are not included in this budget. The budget will be adjusted subsequent to the salary settlement agreements for the Laguna Beach Unified Faculty Association (LaBUFA).

#### ❖ **2000 – Classified Salaries**

Classified salaries have been adjusted to reflect current position control and the needs of the district. The total classified Full-Time Equivalent is projected to be 121 FTE for 2019-20.

Salary costs have a net increase of \$173,620, primarily due to estimated step and column increases. The 2019-20 settlement agreements proposed for approval at the same meeting as the adopted budget are not included in this budget. The budget will be adjusted subsequent to the salary settlement agreements for the Classified School Employees' Association (CSEA).

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**❖ 3000 – Benefits**

The category of Benefits has a decrease of \$79,929 and includes both statutory and health benefits. The primary decrease is attributed to the removal of the one-time STRS payment for retirement incentive projected in 2018-19.

Statutory costs include Medicare (1.45%), Social Security (6.20% for classified employees only), State Unemployment Insurance (0.05%), and Worker's Compensation (1.259%, representing a slight increase from 1.154% in 2018-19).

Employer contributions for the Public Employees' Retirement System have increased from 18.062% to 20.733% of classified salaries.

The Governor's May Revision proposes a supplemental contribution with non-Prop. 98 funds to reduce the 2019-20 CalSTRS employer statutory rate from 18.13% to 16.70%.

The Districtwide hard cap for health and welfare benefits has been increased from \$4,559,000 to \$4,780,000 for all employees. The District will contribute an annual amount for eligible unit members based on a tiered structure. Eligible unit members will be responsible for any costs incurred over the individual district contribution.

**❖ 4000 – Books & Supplies**

Books and Supplies have a net decrease of \$26,715 due to the exclusion of carryover and prior year one-time expenditures for non-capitalized equipment (i.e. furniture, monitors, computers & tablets).

**❖ 5000 – Contracted Services & Other Operating Expenses**

The net decrease of \$432,987 for Contracted Services & Other Operating Expenses is based on projected expenditures for routine maintenance, utilities, insurance, special education, pupil transportation and technology.

**❖ 6000 – Capital Outlay**

An increase of \$51,123 is budgeted for capital outlay costs for 2019-20. This is primarily for the purchase of network electronics in order to replace every wireless access point in the district. The wireless network was upgraded five years ago. Since that time, new wireless technology has emerged to support faster speeds and higher simultaneous device counts.

**❖ 7000 – Other Outgo**

Other Outgo has a net decrease of \$391,210 as a lower contribution to the facilities repair & replacement program and capital improvement plan is required for 2019-20, based on the scheduled 10-year facilities master plan.

The District continues to make deposits into these funds every year to replenish what is used and ensure all of the projects on the list can be accomplished in the planned timeframes.

A transfer of \$900,000 from the General Fund to the Special Reserve Fund (Capital Projects) Fund is budgeted for the facility, repair and replacement program (FRRP). A transfer of \$1,200,000 from the General Fund to the Special Reserve Fund (Capital Projects) Fund is budgeted for the Capital Improvement Plan (CIP).



## GENERAL FUND REVENUES, 2 YEAR COMPARISON

GENERAL FUND		2018-19 Estimated Actuals	2019-20 Final Budget	Changes from Prior Year
<b>LCFF Revenue Sources</b>				
State Aid - Current Year	✓	548,204	548,204	-
Education Protection Account State Aid	✓	560,226	551,076	(9,150)
Homeowners' Exemptions	✓	282,888	285,000	2,112
Trs-Timber Yield Tax	✓	4	4	-
Secured Roll Taxes	✓	51,575,950	54,016,000	2,440,050
Unsecured Roll Taxes	✓	1,600,000	1,732,500	132,500
Prior Years' Taxes	✓	583,168	585,000	1,832
In Lieu of Property Taxes Transfer	✓	(18,322)	(20,541)	(2,219)
<b>Total LCFF Revenue Sources</b>		<b>55,132,118</b>	<b>57,697,243</b>	<b>2,565,125</b>
<b>Federal Revenue</b>				
Special Education Entitlement	✓	512,877	512,877	-
Special Education Discretionary Grants	✓	48,599	47,169	(1,430)
All Other Federal Revenue	✓	364,519	402,215	37,696
<b>Total Federal Revenue</b>		<b>925,995</b>	<b>962,261</b>	<b>36,266</b>
<b>Other State Revenue</b>				
Mandated Cost Reimbursements	✓	629,145	118,397	(510,748)
State Lottery Revenue	✓	598,885	584,256	(14,629)
All Other State Revenue	✓	2,794,265	2,880,509	86,244
<b>Total Other State Revenue</b>		<b>4,022,295</b>	<b>3,583,162</b>	<b>(439,133)</b>
<b>Other Local Revenue</b>				
Sale of Equipment/Supplies	✓	4,000	1,000	(3,000)
Leases And Rentals	✓	79,900	50,700	(29,200)
Interest	✓	199,500	205,940	6,440
Transportation Fees from Individuals	✓	325,000	335,335	10,335
All Other Fees and Contracts	✓	1,178	-	(1,178)
All Other Local Revenue	✓	1,471,676	855,786	(615,890)
All Other Transfers-In from Districts	✓	1,406,702	1,478,884	72,182
<b>Total Other Local Revenue</b>		<b>3,487,956</b>	<b>2,927,645</b>	<b>(560,311)</b>
<b>TOTAL REVENUES</b>		<b>63,568,364</b>	<b>65,170,311</b>	<b>1,601,947</b>

## GENERAL FUND EXPENDITURES, 2 YEAR COMPARISON

GENERAL FUND EXPENDITURES	2018-19 Estimated Actuals	2019-20 Final Budget	Changes from Prior Year	Percent of Change
<b>Certificated Salaries</b>				
Regular Teacher	17,130,787	16,536,683	(594,104)	
Hourly Teacher	366,147	404,727	38,580	
Stipends	157,666	150,831	(6,835)	
Extra Duty Teacher	259,691	421,014	161,323	
Coaches	166,762	174,430	7,668	
Substitute	431,308	425,616	(5,692)	
<b>Teachers' Salaries</b>	<b>18,512,361</b>	<b>18,113,301</b>	<b>(399,060)</b>	<b>-2.2%</b>
School Librarian	112,497	114,609	2,112	
Counselor	965,315	968,976	3,661	
Psychologist	619,331	606,948	(12,383)	
Speech Specialist	147,314	148,049	735	
Nurse	182,143	179,942	(2,201)	
Stipends	8,449	8,326	(123)	
Hourly Pupil Support	21,451	17,263	(4,188)	
Substitute	2,680	2,700	20	
<b>Pupil Support Salaries</b>	<b>2,059,180</b>	<b>2,046,813</b>	<b>(12,367)</b>	<b>-0.6%</b>
Superintendent	264,133	266,269	2,136	
Assistant Superintendent	411,344	430,836	19,492	
Principal	756,665	762,053	5,388	
Assistant Principal	498,858	466,390	(32,468)	
Director	568,756	562,145	(6,611)	
Certificated Tech Lead	34,682	34,961	279	
Supervisor & Admin - Stipends	112,267	110,968	(1,299)	
<b>Supervisors' &amp; Administrators' Salaries</b>	<b>2,646,705</b>	<b>2,633,622</b>	<b>(13,083)</b>	<b>-0.5%</b>
Other Certificated	17,249	20,485	3,236	
<b>Other Certificated Salaries</b>	<b>17,249</b>	<b>20,485</b>	<b>3,236</b>	<b>18.8%</b>
<b>TOTAL CERTIFICATED SALARIES</b>	<b>23,235,495</b>	<b>22,814,221</b>	<b>(421,274)</b>	<b>-1.8%</b>
<b>Classified Salaries</b>				
Technology Aide	76,677	77,438	761	
Instructional Aide	698,958	703,693	4,735	
Instructional Aide-Special Ed	1,268,439	1,319,222	50,783	
Classroom Tech, Classified	142,057	144,418	2,361	
Coach, Classified After School	409,702	462,125	52,423	
Instructional, CL (After School)	20,387	20,058	(329)	
Instructional Aide-Extra Earnings	47,662	44,882	(2,780)	
Instructional Aides Stipends	2,826	3,811	985	
Instructional Aide'S Overtime	2,249	2,300	51	
Instructional Aide Substitute	156,983	162,871	5,888	
<b>Instructional Salaries</b>	<b>2,825,940</b>	<b>2,940,818</b>	<b>114,878</b>	<b>4.1%</b>
Maintenance	327,890	324,412	(3,478)	
Custodian	751,972	762,303	10,331	
Delivery Driver	21,425	22,504	1,079	

## General Fund Expenditures, 2 Year Comparison

GENERAL FUND EXPENDITURES	2018-19 Estimated Actuals	2019-20 Final Budget	Changes from Prior Year	Percent of Change
Library Media	222,808	217,946	(4,862)	
Health Clerk	168,149	176,122	7,973	
Counseling Assistant	7,624	5,148	(2,476)	
Other Professional Support	37,040	35,907	(1,133)	
Journeyman-Plumber	83,640	98,885	15,245	
Classified Support Overtime	29,562	20,753	(8,809)	
Classified Support Substitute	211,068	203,204	(7,864)	
<b>Support Salaries</b>	<b>1,861,178</b>	<b>1,867,184</b>	<b>6,006</b>	<b>0.3%</b>
Assistant Superintendent	194,269	201,619	7,350	
Classified Management	291,798	302,470	10,672	
Confidential	593,391	604,750	11,359	
Director	159,435	164,933	5,498	
Supervision & Admin Overtime	8,384	9,367	983	
<b>Supervisors' &amp; Administrators' Salaries</b>	<b>1,247,277</b>	<b>1,283,139</b>	<b>35,862</b>	<b>2.9%</b>
General Administration-Classified	2,072,565	2,105,824	33,259	
Classified Extra Duty	11,543	5,865	(5,678)	
Administrative Stipends	39,535	39,900	365	
Clerical & Office Overtime	11,598	11,114	(484)	
Clerical Substitute	45,897	40,435	(5,462)	
<b>Clerical, Technical and Office Salaries</b>	<b>2,181,138</b>	<b>2,203,138</b>	<b>22,000</b>	<b>1.0%</b>
Noon Duty Supervisors	208,159	210,337	2,178	
Job Coach-Special Ed Technician	10,552	12,255	1,703	
Other Classified Salaries	249,209	264,055	14,846	
Other Classified-Extra Earnings	46,639	42,567	(4,072)	
Student Worker	3,283	3,500	217	
Other Classified Stipends	138,184	118,386	(19,798)	
Other Classified Overtime	762	1,000	238	
Other Classified Subs	18,596	18,158	(438)	
<b>Other Classified Salaries</b>	<b>675,384</b>	<b>670,258</b>	<b>(5,126)</b>	<b>-0.8%</b>
<b>TOTAL CLASSIFIED SALARIES</b>	<b>8,790,917</b>	<b>8,964,537</b>	<b>173,620</b>	<b>2.0%</b>
<b>Employee Benefits</b>				
STRS,Certificated	5,975,852	6,117,857	142,005	
STRS,Classified	124,755	132,767	8,012	
<b>Certificated Retirement</b>	<b>6,100,607</b>	<b>6,250,624</b>	<b>150,017</b>	<b>2.5%</b>
PERS,Certificated	170	-	(170)	
PERS,Classified	1,218,938	1,465,149	246,211	
<b>Classified Retirement</b>	<b>1,219,108</b>	<b>1,465,149</b>	<b>246,041</b>	<b>20.2%</b>
Medicare, Certificated	337,505	331,192	(6,313)	
Medicare, Classified	127,953	130,370	2,417	
OASDI, Certificated	2,736	2,634	(102)	
OASDI, Classified	497,247	506,945	9,698	
<b>OASDI/Medicare/Alternative</b>	<b>965,441</b>	<b>971,141</b>	<b>5,700</b>	<b>0.6%</b>
Health & Welfare, Certificated	3,034,325	3,358,334	324,009	
Health & Welfare, Classified	1,524,675	1,421,666	(103,009)	
<b>Health &amp; Welfare Benefits</b>	<b>4,559,000</b>	<b>4,780,000</b>	<b>221,000</b>	<b>4.8%</b>
SUI, Certificated	11,613	11,408	(205)	
SUI, Classified	4,416	4,500	84	
<b>State Unemployment Insurance</b>	<b>16,029</b>	<b>15,908</b>	<b>(121)</b>	

## General Fund Expenditures, 2 Year Comparison

GENERAL FUND EXPENDITURES	2018-19 Estimated Actuals	2019-20 Final Budget	Changes from Prior Year	Percent of Change
Workers' Comp, Certificated	269,922	287,864	17,942	
Workers' Comp, Classified	101,895	113,887	11,992	
<b>Workers' Compensation Insurance</b>	<b>371,817</b>	<b>401,751</b>	<b>29,934</b>	<b>8.1%</b>
Retiree Benefits, Certificated	60,000	120,500	60,500	
Retiree Benefits, Classified	70,000	79,500	9,500	
<b>Retiree Benefits</b>	<b>130,000</b>	<b>200,000</b>	<b>70,000</b>	<b>53.8%</b>
Other Employee Benefits	800,000	-	(800,000)	
Other Benefits, Certificated	44,810	42,310	(2,500)	
Other Benefits, Classified	50,000	50,000	-	
<b>Other Employee Benefits</b>	<b>894,810</b>	<b>92,310</b>	<b>(802,500)</b>	<b>-89.7%</b>
<b>TOTAL EMPLOYEE BENEFITS</b>	<b>14,256,812</b>	<b>14,176,883</b>	<b>(79,929)</b>	<b>-0.6%</b>
<b>Books and Supplies</b>				
Textbooks	427,129	884,256	457,127	
<b>Textbooks</b>	<b>427,129</b>	<b>884,256</b>	<b>457,127</b>	<b>107.0%</b>
Library Books	19,528	-	(19,528)	
Other Books	15,398	8,565	(6,833)	
<b>Books and Other Reference Materials</b>	<b>34,926</b>	<b>8,565</b>	<b>(26,361)</b>	<b>-75.5%</b>
Materials & Supplies-Instructional	653,235	439,719	(213,516)	
Copier Paper	46,665	41,000	(5,665)	
Software - Instructional	1,160	1,660	500	
Computer Supplies	67,675	60,010	(7,665)	
Printer Ink/Supplies	59,216	54,805	(4,411)	
Refreshments - Not Food Services	75,877	60,278	(15,599)	
Tests/Scoring	117,164	98,320	(18,844)	
General Supplies-Non Instructional	87,546	67,784	(19,762)	
Software - Non Instructional	2,240	2,000	(240)	
Copier Supplies	210	500	290	
Custodial Consumables (Paper)	25,000	-	(25,000)	
Other Custodial Supplies	68,550	83,000	14,450	
Maintenance Supplies	69,375	60,000	(9,375)	
Publications & Journals	2,485	2,810	325	
Subscriptions	10,443	11,700	1,257	
Fuel for Vehicles	12,100	12,485	385	
<b>Materials and Supplies</b>	<b>1,298,941</b>	<b>996,071</b>	<b>(302,870)</b>	<b>-23.3%</b>
Noncapitalization Equipment				
Equipment - New	366,819	206,125	(160,694)	
Equipment - Computer	499,364	502,098	2,734	
Computer Printers	12,596	15,800	3,204	
Software>\$500 per Item	3,455	3,600	145	
<b>Non-Capitalized Equipment</b>	<b>882,234</b>	<b>727,623</b>	<b>(154,611)</b>	<b>-17.5%</b>
<b>TOTAL BOOKS &amp; SUPPLIES</b>	<b>2,643,230</b>	<b>2,616,515</b>	<b>(26,715)</b>	<b>-1.0%</b>
<b>Services &amp; Other Operating Exp.</b>				
Subagreements for Services	2,512,716	2,565,900	53,184	
<b>Subagreements for Services</b>	<b>2,512,716</b>	<b>2,565,900</b>	<b>53,184</b>	<b>2.1%</b>
Mileage Reimbursement	9,466	8,666	(800)	

## General Fund Expenditures, 2 Year Comparison

GENERAL FUND EXPENDITURES	2018-19 Estimated Actuals	2019-20 Final Budget	Changes from Prior Year	Percent of Change
Travel & Conference	279,783	205,231	(74,552)	
Recruiting	2,275	1,300	(975)	
Other Travel Expense	3,000	3,000	-	
Taxable Mileage - Classified	4,800	4,800	-	
Taxable Mileage - Certificated	31,800	31,800	-	
<b>Travel and Conferences</b>	<b>331,124</b>	<b>254,797</b>	<b>(76,327)</b>	<b>-23.1%</b>
Dues & Memberships	60,571	59,315	(1,256)	
<b>Dues &amp; Memberships</b>	<b>60,571</b>	<b>59,315</b>	<b>(1,256)</b>	<b>-2.1%</b>
Other Insurance	281,991	290,958	8,967	
<b>Insurance</b>	<b>281,991</b>	<b>290,958</b>	<b>8,967</b>	<b>3.2%</b>
Utilities - Heat	19,000	20,000	1,000	
Light & Power	334,100	352,900	18,800	
Water - Utilities	161,130	171,600	10,470	
Trash - Utilities	55,000	57,000	2,000	
Tree Trimming	10,020	15,000	4,980	
Pest Control	25,230	23,455	(1,775)	
Sewer Fees	72,680	74,995	2,315	
Alarm Monitoring	79,795	82,335	2,540	
Other Operations/Housekeeping	2,920	3,015	95	
Pool Costs	50,000	60,000	10,000	
<b>Operations &amp; Housekeeping Services</b>	<b>809,875</b>	<b>860,300</b>	<b>50,425</b>	<b>6.2%</b>
Asbestos	-	-	-	
Floor Covering	94,118	-	(94,118)	
Paving	54,100	60,000	5,900	
Roofing	27,122	25,000	(2,122)	
Contract Services	459,393	425,000	(34,393)	
Wall Systems	-	-	-	
Rental Expense	20,202	21,771	1,569	
Computer Repairs/Maintenance	5,000	5,000	-	
Vehicle Repair	8,520	8,795	275	
Software/Copier Maintenance Fee	47,842	49,100	1,258	
HVAC	94,162	30,000	(64,162)	
Electrical Repairs	121,874	95,000	(26,874)	
Plumbing Repairs	45,492	40,000	(5,492)	
Risk Management	15,398	16,000	602	
Painting	82,900	25,000	(57,900)	
Landscape/Irrigation	350,055	361,190	11,135	
Athletic Field Supplies	815	815	-	
Misc Repair	42,805	52,319	9,514	
Other Maintenance Services	39,631	26,300	(13,331)	
Hazardous Materials	200	220	20	
<b>Rentals, Leases, Repairs</b>	<b>1,509,629</b>	<b>1,241,510</b>	<b>(268,119)</b>	<b>-17.8%</b>
Catering - Food Services	2,085	2,000	(85)	
<b>Transfer of Direct Costs</b>	<b>2,085</b>	<b>2,000</b>	<b>(85)</b>	<b>-4.1%</b>
Annual Software License Fee	555,943	515,597	(40,346)	
Subscriptions - Online	20,845	5,065	(15,780)	
Advertising	13,463	6,000	(7,463)	
Banking Services	22,815	23,000	185	
Admin Fee County Treasurer	300	200	(100)	
Consultants-Instructional	182,037	196,578	14,541	



General Fund Expenditures, 2 Year Comparison

GENERAL FUND EXPENDITURES	2018-19 Estimated Actuals	2019-20 Final Budget	Changes from Prior Year	Percent of Change
Consultants-Other	491,031	468,982	(22,049)	
Consultants-Computer Services	44,500	40,000	(4,500)	
Legal Expense	370,500	435,000	64,500	
Audits	38,000	40,000	2,000	
Finger Printing	15,000	10,000	(5,000)	
Regulatory Fees	21	50	29	
Other Local Agency Fees	121,926	88,585	(33,341)	
Charter Bus-Home To School	108,936	70,760	(38,176)	
Miscellaneous Outside Vendor	478,713	395,460	(83,253)	
Charter Bus-Athletic/Field Trp	155,852	140,651	(15,201)	
Outside Printing	27,494	32,000	4,506	
Tuition	281,783	200,000	(81,783)	
Preschool Tuition	14,387	19,774	5,387	
Parent Reimbursement (Legal)	370,000	570,000	200,000	
Transportation-In Lieu	7,258	7,258	-	
Nps Transportation-In Lieu	17,896	14,740	(3,156)	
Occupational Therapy	97,000	100,000	3,000	
Physical Therapy	25,180	30,000	4,820	
Speech Therapy	115,420	100,000	(15,420)	
Vision Therapy	6,416	10,000	3,584	
Other Therapy	226,329	214,159	(12,170)	
Other Expense	3,800	5,000	1,200	
IBI Supervision	114,191	81,000	(33,191)	
Outside Assessment Fees	51,336	24,150	(27,186)	
AB3632 Room & Board	252,723	200,000	(52,723)	
<b>Professional Services</b>	<b>4,231,095</b>	<b>4,044,009</b>	<b>(187,086)</b>	<b>-4.4%</b>
Postage	29,036	30,048	1,012	
Telephone Service	36,500	23,900	(12,600)	
Mobile Communications	40,000	35,000	(5,000)	
Internet Connectivity	152,602	156,500	3,898	
<b>Communications</b>	<b>258,138</b>	<b>245,448</b>	<b>(12,690)</b>	<b>-4.9%</b>
<b>TOTAL SERVICES &amp; OPERATING</b>	<b>9,997,224</b>	<b>9,564,237</b>	<b>(432,987)</b>	<b>-4.3%</b>
<b>Capital Outlay</b>				
Paving	-	25,000	25,000	
Site Improvement	259,434	405,000	145,566	
<b>Land Improvements</b>	<b>259,434</b>	<b>430,000</b>	<b>170,566</b>	<b>65.7%</b>
Floor Covering	-	90,000	90,000	
HVAC	343,907	343,500	(407)	
Roofing	87,651	-	(87,651)	
Wall Systems	-	50,000	50,000	
Building Improvements	8,817	50,000	41,183	
<b>Buildings and Improvement of Buildings</b>	<b>440,375</b>	<b>533,500</b>	<b>93,125</b>	<b>21.1%</b>
Equipment - New	1,280,659	709,735	(570,924)	
Computer Equipment	77,462	193,148	115,686	
<b>Equipment</b>	<b>1,358,121</b>	<b>902,883</b>	<b>(455,238)</b>	<b>-33.5%</b>
Replace Instructional Equipmnt			-	
Replace Non-Instructional Equipment	47,330	290,000	242,670	
<b>Equipment Replacement</b>	<b>47,330</b>	<b>290,000</b>	<b>242,670</b>	<b>512.7%</b>

General Fund Expenditures, 2 Year Comparison

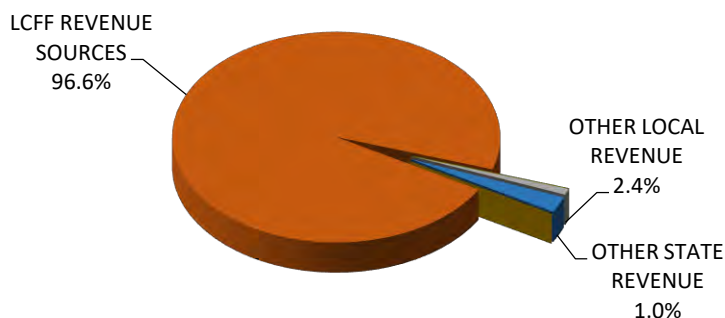
GENERAL FUND EXPENDITURES	2018-19 Estimated Actuals	2019-20 Final Budget	Changes from Prior Year	Percent of Change
<b>TOTAL CAPITAL OUTLAY</b>	<b>2,105,260</b>	<b>2,156,383</b>	<b>51,123</b>	<b>2.4%</b>
<b>Transfers &amp; Other Outgo</b>				
IAA-Payments To County Offices	351,210	360,000	8,790	
<b>Tuition</b>	<b>351,210</b>	<b>360,000</b>	<b>8,790</b>	<b>2.5%</b>
All Other Transfers To JPA	46,000	46,000	-	
<b>Interagency Transfers Out</b>	<b>46,000</b>	<b>46,000</b>	-	<b>0.0%</b>
IFT-Transfer Out To Special Reserve	3,000,000	2,600,000	(400,000)	
IFT-Transfer Out All Other Interfund Transfer	250,000	250,000	-	
<b>Interfund Transfers Out</b>	<b>3,250,000</b>	<b>2,850,000</b>	<b>(400,000)</b>	<b>-12.3%</b>
<b>TOTAL TRANSFERS &amp; OTHER OUTGO</b>	<b>3,647,210</b>	<b>3,256,000</b>	<b>(391,210)</b>	<b>-10.7%</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>64,676,148</b>	<b>63,548,776</b>	<b>(1,127,372)</b>	<b>-1.7%</b>

## UNRESTRICTED FUNDS

The Local Control Funding Formula (LCFF) replaces the old revenue limit funding system and more than 40 categorical programs by consolidating them into one revenue stream on a permanent basis. Under the "revenue limit and categorical-funded programs" model, revenues were typically divided between unrestricted and restricted. Accountability for the use of the funds was lower on unrestricted dollars and tight on restricted dollars, and rule-based compliance was the norm. Under the LCFF model, revenues are treated differently. Accountability for the use of funds extends to all LCFF dollars.

In addition, accountability is linked to a locally developed plan designed to achieve identified goals – the LCAP. The planning process is intended to be transparent and engage the school community. The LBUSD budget is explicitly linked to LCAP goals and activities and aligns financial resources to a local plan for student achievement. The Board of Education ultimately approves the LCAP in conjunction with the annual budget. In the standardized account code structure (SACS), all LCFF funding is accounted for as an unrestricted resource. School districts have the option of defining local codes in tracking expenditures.

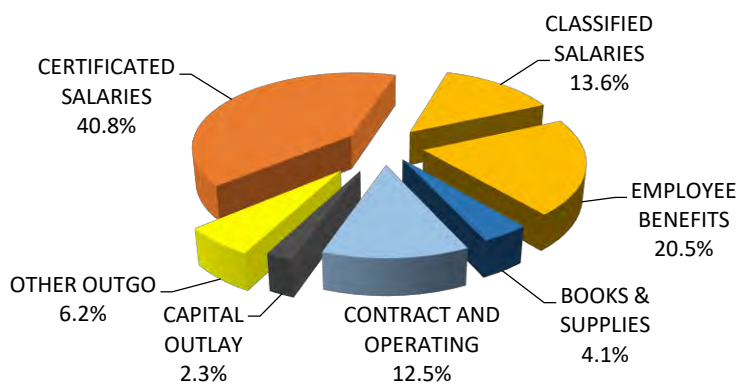
### 2019-20 Unrestricted General Fund Revenue



**96.6% of the District's General Fund Unrestricted Revenue is generated from Local Control Funding Formula Sources.**

Most of the District's General Fund of Unrestricted Revenue is generated from property taxes. Only a small percentage of unrestricted funds are derived from state apportionments and other local income sources.

### 2019-20 Unrestricted General Fund Expenditures



It takes people to teach students. **74.9% of total unrestricted expenditures are committed to the salaries and benefits for employees of the District.**

## RESTRICTED FUNDS

School districts also receive funds from federal and state agencies for categorical programs. Categorical programs are bound by various restrictions on how funds may be used, therefore, are categorized as restricted funds. Often, programs are designed to "augment" those services which are provided to all students. By law, districts must use categorical funds to "supplement, not supplant" the already available services.

In past years, state categorical funds were the second largest source of revenue for school districts. However, the implementation of the Local Control Funding Formula has eliminated the majority of state categorical programs. The Special Education categorical program is the largest state categorical program still in existence.

In addition to funding received from state and federal sources, the educational programs of the district are enhanced by grants, awards, and/or donations received from the local community, corporations, school foundations, and other agencies. Generally, the donor stipulates the purpose for which the funds are to be used; therefore, these funds are also categorized as restricted funds.

Below is a list of the ongoing Federal and State Programs in which the District participates:

Resource Code	Restricted Federal	2019-2020
3010	ESSA: Title I, Part A, Basic Grants	229,830
3310	Special Ed PL94-142 Local Assistance	512,877
3315	Special Education: IDEA Preschool Grants	14,387
3327	IDEA Mental Health Services	31,159
3345	IDEA Preschool Staff Development	152
3395	Special Ed: Alternate Dispute Resolution	1,471
3410	Department of Rehab: Workability II, Transition Partnership Program	93,000
4035	ESSA: Title II, Part A, Supporting Effective Instruction	47,547
4127	ESSA: Title IV, Part A, Student Support & Academic Enrichment Grant	13,582
4201	ESSA: Title III, Immigrant Student Program	7,757
4203	ESSA: Title III, English Learner Student Program	10,499
5310	Child Nutrition: School Programs	155,000

Resource Code	Restricted State	2019-2020
5310	Child Nutrition: School Programs	8,500
6300	Lottery: Instructional Materials	151,792
6387	Career Technical Education Incentive Grant (CTEIG) Program	221,360
6391	Adult Education Program	99,002
6500	Special Education	1,478,884
6512	Special Ed: Mental Health Services	174,120
6520	Special Ed: Project Workability I	47,250
6695	Tobacco Use Prevention Education (Prop.56): Local Assistance	20,556

## COMPONENTS OF ENDING FUND BALANCE

The components of the ending fund balance in the General Fund are as follows.

### GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) 54 TERMINOLOGY

ENDING FUND BALANCE			\$ 9,726,852
<u>Nonspendable - (Revolving Cash)</u>	\$	50,000	
<u>Restricted - (Categorical Programs)</u>			
Routine Restricted Maintenance		2,632,000	
Proposition 20 Lottery: Instructional Materials		304,729	
Low-Performing Students Block Grant		106,505	
<u>Committed</u>		-	
<u>Assigned</u>			
AB1200 Collective Bargaining Agreement:			
Laguna Beach Unified Faculty Association (LaBUFA)		1,052,445	
Classified School Employees' Association (CSEA)		440,228	
Management/Unrepresented		269,537	
Potential One-Time Expenditures Including:			
District Goals, GASB 74/75, Textbooks, Special Education		1,671,408	
Litigation, Furniture, Equipment and Facilities			
<u>Unassigned / Unappropriated</u>			
Reserve for Economic Uncertainties = 5%		3,200,000	
State required reserve for economic uncertainty 3%			
Local requirement under Policy 3101: Financial Reserves 2%			
Fund Balance			<u>\$ 9,726,852</u>
Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.			
General Fund Expenditures		60,698,776	
General Fund Transfers Out to Other Funds		2,850,000	
General Fund Expenditures and Transfers		<u>63,548,776</u>	
<u>Assigned</u>			
AB1200 Collective Bargaining Agreement	2.8%	1,762,210	
Potential Onetime Expenditures	2.6%	1,671,408	
<u>Unassigned</u>			
State Minimum Reserve Level	3.0%	1,906,464	
District Minimum Reserve Level	2.0%	1,293,536	
Assigned and Unassigned Balances	10.4%	<u>\$ 6,633,618</u>	

## ENCROACHMENTS

When the operation of a categorical program requires additional revenue beyond what is funded by the State or Federal Government, it is considered to "encroach" upon the General Fund.

Support to the Food Service Fund (13) is continuing at \$250,000. This amount is shown as a transfer out of the General Fund to the Cafeteria Fund. The focus on nutrition services is to provide high quality, attractive, nutritious options to students. Due to the low portion of federal and state meal reimbursements, the state model for cafeteria services does not work well in Laguna Beach USD; therefore, the structural support for the program is expected to continue.

Within the General Fund, \$11,251,260 of unrestricted resources are budgeted contributions to the restricted side of the General Fund. Special Education and Routine Restricted Maintenance are the largest programs receiving these contributions.

Program	Support
<u>Inter-Fund</u> Child Nutrition	\$250,000
<u>Contributions</u> Special Education	\$6,431,920
Routine Restricted Maintenance	\$2,913,253
Home-to-School Transportation	\$1,656,087
<b>Contributions</b>	<b>\$11,251,260</b>

Special Education is traditionally the largest unfunded federal and state mandated program. Expenditures for Special Education of \$8,132,174 exceed the revenue of \$1,700,254, which requires a contribution of \$6,431,920. Routine Restricted Maintenance is about 4% of the General Fund.



## MAJOR STATE AND LOCAL FACTORS

**Property tax** is a tax imposed on the value of real property, such as land and buildings and recognized as "secured" property tax.

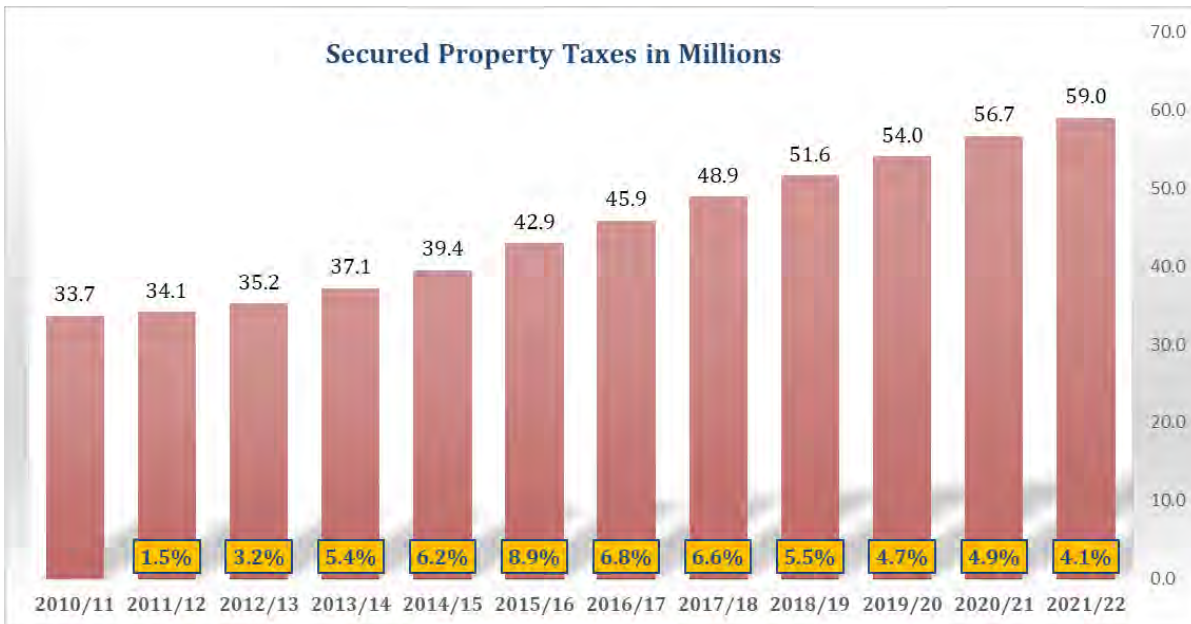
Personal business property, such as furniture, equipment, inventory and planes are classified as "unsecured" property tax. Property tax revenue is collected by the county and allocated according to state law among cities, counties, school districts and special districts.

The District's projected property tax revenues are above the estimated entitlements under the State of California Local Control Funding Formula (LCFF); therefore, the District remains a Basic Aid District.

Property tax revenue growth reflects the cyclical nature of the economy and the assessed valuation of residential homes in Laguna Beach.

2018, the year that will be influencing the 2019-20 property values, was a year where we saw increases in median sale prices continue to inch upward. The growth in secured property tax in 2018-19 was 5.5%.

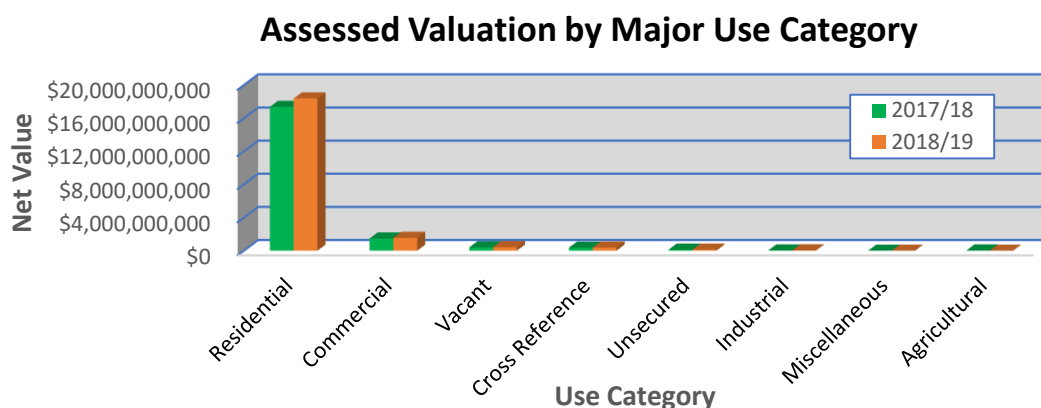
Secured tax rolls are projected to increase by \$2,440,050 (4.7%) based on the projected increase in assessed valuations. About one-third of the growth in property tax revenue is attributable to the 2% Proposition 13 inflation adjustment with the balance largely attributable to changes in ownership.



During the great recession median housing prices dropped between 2007 and 2012. Growth resumed in 2013 and has continued an upward trend. That growth trend will be greatly impacted by a slowing U.S. economy and a rising risk of recession as the effects of the federal stimulus wane and the global economy sputters.

The District will continue to monitor trending information relative to real estate sales impacting future value additions, annual sales transactions in the previous calendar year and Proposition 8 value restorations in making better assumptions on the upcoming fiscal year and next few years.

**Historical Assessed Value by Land Use:** Residential land use accounts for 88% of the property valuation, followed by commercial properties at 7% and the remaining 5% by other types of secured property.



Under California's tax system, the assessed value of most property is based on its purchase price. Local real property is assessed at acquisition value and adjusted upward each year. The process that county assessors use to determine the value of real property was established by Proposition 13. Under this system, when real property is purchased, the county assessor assigns it an assessed value that is equal to its purchase price, or "acquisition value."

Each year thereafter, the property's assessed value increases by 2 percent or the rate of inflation, whichever is lower. This process continues until the property is sold, at which point the county assessor again assigns it an assessed value equal to its most recent purchase price. However, property is reassessed whenever there is a change in ownership or new construction.

Because assessed valuation is the basis of the computation of tax revenue, the reported growth in assessed valuation will be somewhat indicative of the growth in property tax revenue. County tax assessor estimates for tax revenues for 2019-20 are not available until September 2019.

#### 2017/18 to 2018/19 Value Growth by Use Category

Category	2017/18 Net Taxable Value		2018/19 Net Taxable Value		\$ Change	% Change
Residential	11,814	\$17,367,961,743	11,838	\$18,386,864,528 (87.9%)	\$1,018,902,785	5.9%
Commercial	627	\$1,466,084,944	627	\$1,553,864,144 (7.4%)	\$87,779,200	6.0%
Vacant	832	\$402,746,372	872	\$425,314,743 (2.0%)	\$22,568,371	5.6%
Cross Reference	[16,935]	\$361,863,541	[16,940]	\$377,693,376 (1.8%)	\$15,829,835	4.4%
Unsecured	[1,411]	\$129,192,635	[1,418]	\$134,710,890 (0.6%)	\$5,518,255	4.3%
Industrial	43	\$33,729,878	43	\$36,341,017 (0.2%)	\$2,611,139	7.7%
Miscellaneous	0	\$0	6	\$1,416,264 (0.0%)	\$1,416,264	> 999.9%
Agricultural	76	\$21,411,380	1	\$1,244,400 (0.0%)	-\$20,166,980	-94.2%
Exempt	1,909	\$0	1,914	\$0 (0.0%)	\$0	0.0%
<b>TOTALS</b>	<b>15,301</b>	<b>\$19,782,990,493</b>	<b>15,301</b>	<b>\$20,917,449,362 (100.0%)</b>	<b>\$1,134,458,869</b>	<b>5.7%</b>

**Pension Costs:** The employer contribution costs for both the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) are projected to continue to rise over the next several years.

The Governor's May Revision budget proposes additional contributions to CalSTRS on behalf of employers and the state over several fiscal years, which is expected to lower short-term and long-term contribution rates through the remainder of the funding plan.

This additional investment reduces the CalSTRS employer contribution rate from the statutory rate of 18.13% to 16.7% in 2019-20. The May Revision adds \$150 million of one-time non-Proposition 98 funds to the \$3 billion that was part of the January proposal to reduce the employer share of the CalSTRS unfunded liability. The proposal retains the decrease in the employer rate that was included in the January proposal of 19.1% to 18.1% in 2020-21.

Reducing the unfunded liability in this way, with all other things being equal, would have the effect of further reducing employer contribution rates in the out years.

As a result of the Governor's May Revision Budget, the projected employer contribution rates have changed as follows:

<b>CalSTRS Employer Contribution Rates</b>					
	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
<b>Previous Projections</b>	16.28%	18.13%	19.10%	18.60%	18.10%
<b>Governor's May Revision</b>	16.28%	16.70%	18.10%	17.80%	17.80%
<b>Difference</b>	0.00%	-1.43%	-1.00%	-0.80%	-0.30%

On April 16, 2019, the CalPERS Board approved the staff recommendation to set the 2019-20 employer contribution rate at 20.733%.

This is a slight increase from the previous estimate of 20.7%. This rate increases local school agency costs by 2.7% of payroll from the current year.

The table below illustrates this actual rate for 2019-20 along with the latest estimates for the subsequent years:

<b>CalPERS Employer Contribution Rates</b>								
	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
<b>Previous Rates</b>	18.062%	20.700%	23.40%	24.50%	25.00%	25.50%	25.70%	25.50%
<b>Revised Rates</b>	18.062%	20.733%	23.60%	24.90%	25.70%	26.40%	26.60%	26.50%

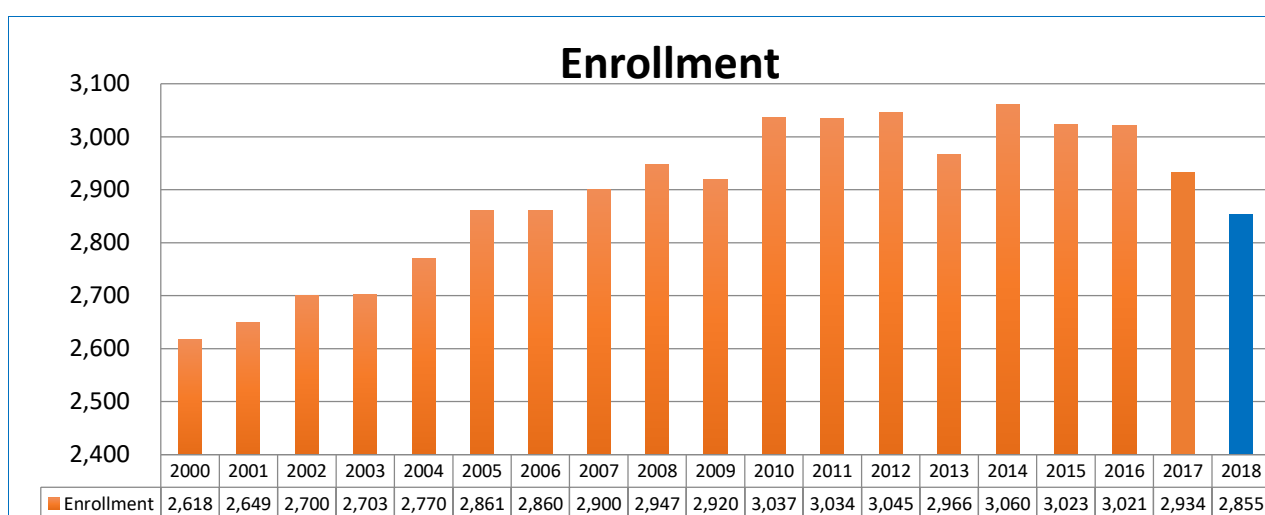
## FACILITIES PLAN SUMMARY

The Laguna Beach Unified School District currently owns and maintains roughly 312,400 square feet of building space, which is comprised of four schools, district offices, and a warehouse facility. In January of 2015, facilities staff developed a 10-year facilities plan that identified maintenance projects, capital improvement projects, as well as major repair and replacement projects. The scope and timing of the projects was based on 3 primary sources of feedback:

- Facility Condition Assessment (2014)
- Online Community Survey
- Principal Feedback (Ongoing)

### Demographic Data

Looking back at historical enrollment, going as far back as the late 1960's, the district has experienced a steady rise and fall in terms of total enrollment. In the late 1960's through the early 80's the district had similar total enrollments as today. From 1982 through 1992 the enrollment fell steadily to roughly 2,000 students and then from 1992 through 2010 the enrollment grew a stable pace to about 3,000. The enrollment has remained stable and has slightly declined to roughly 2,855 total students.



Projecting enrollment requires a complex mix of historical data, analysis and projection of existing trends, as well as making specific assumptions about the future. In general, the further out the projections go (in terms of years), the less reliable they tend to be. Therefore, it is recommended that projections be updated annually to better assess ongoing demographic changes. For a district like LBUSD, where all existing schools are landlocked, it will be of particular importance to maintain enrollment projections so that capacity needs can be addressed before it becomes an issue.

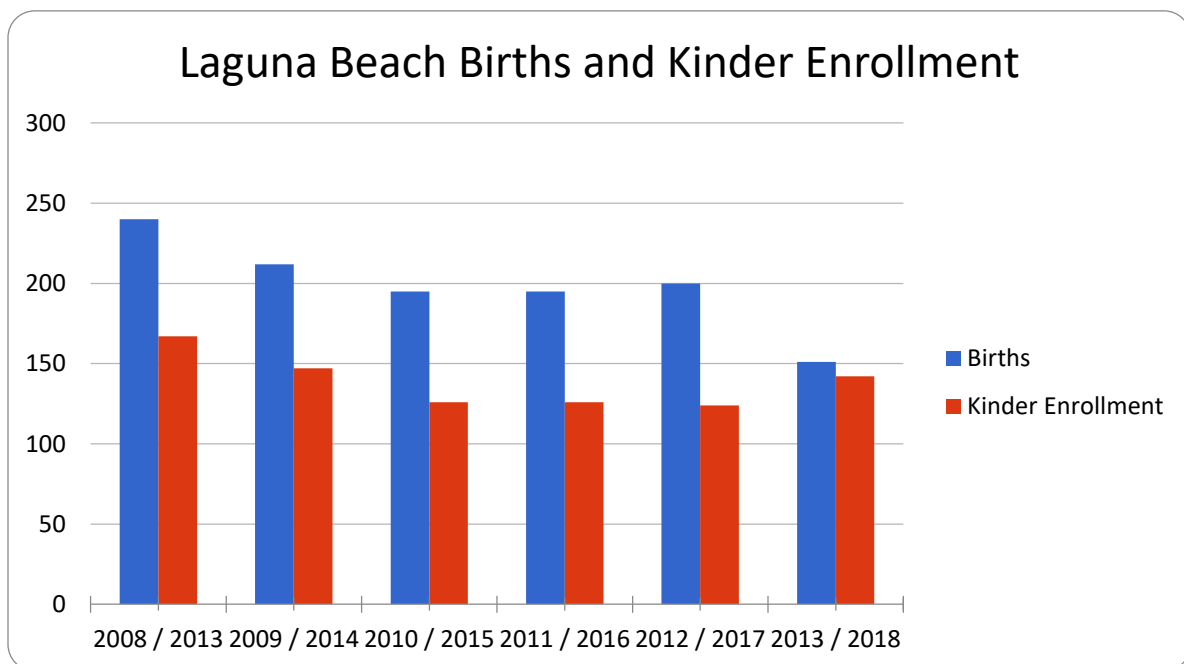
## ENROLLMENT PROJECTIONS

Enrollment projections are developed using a grade progression ratio (GPR), cohort-survival, projection model to project enrollment in kindergarten through twelfth grade and high school graduates. The GPR is the result of dividing the enrollment in one grade level by the enrollment in one lower grade from the prior year. The GPR represents the proportion of students expected to progress from one grade to the next.

The most likely progression model is chosen based upon analysis of historical trends and knowledge of migration trends and demographic characteristics of each county. Entering cohorts of kindergartners and first graders are projected using actual and projected births. The best fitting progression ratios are chosen independently for the projection of each grade including high school graduates.

The following chart and graph show birth rate data compared to kinder enrollment.

<b>Birth / Kinder Enrollment</b>	<b>2008 / 2013</b>	<b>2009 / 2014</b>	<b>2010 / 2015</b>	<b>2011 / 2016</b>	<b>2012 / 2017</b>	<b>2013 / 2018</b>
Births	240	212	195	195	200	151
Kinder Enrollment	167	147	126	126	124	142
Percentage	70%	69%	65%	65%	62%	94%



The following are current enrollment projections, by school and grade levels, for Laguna Beach Unified School District. The current year is highlighted in blue and the first year of the projection is highlighted in yellow:

### El Morro Elementary School

Grade	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
TK	22	27	26	17	21	20	20	21	21	21	20
K	66	59	55	52	67	62	63	63	63	63	63
1	70	80	76	67	60	74	76	77	77	77	77
2	89	75	74	73	61	56	70	71	72	75	75
3	97	84	88	80	77	65	60	80	76	77	79
4	106	100	91	81	78	77	65	60	78	76	77
5	106	114	103	89	84	79	77	66	61	82	76
Subtotals	556	539	513	459	448	433	431	438	448	471	467
SDC	23	22	19	13	14	12	12	10	14	15	15
Totals	579	561	532	472	462	445	443	448	462	486	482

### Top of the World Elementary School

Grade	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
K	82	67	71	72	75	74	76	76	76	76	75
1	97	92	84	86	82	87	86	87	88	88	88
2	104	103	110	90	90	87	92	91	93	91	91
3	126	110	104	115	96	96	93	98	97	98	97
4	133	125	118	112	117	101	101	98	104	99	101
5	123	139	121	112	111	117	99	100	97	103	99
Subtotals	665	636	608	587	571	562	547	550	555	555	551
SDC	0	0	0	8	7	7	7	7	7	7	7
Totals	665	636	608	595	578	569	554	557	562	562	558



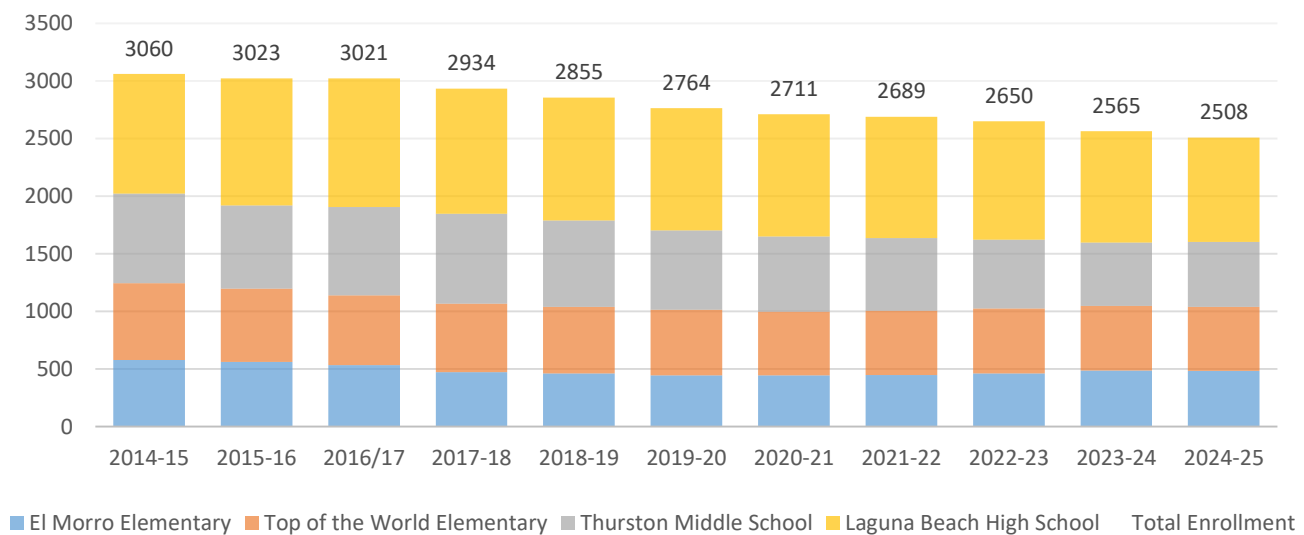
## Thurston Middle School

Grade	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
6	216	231	277	240	207	205	208	184	175	169	197
7	256	224	248	283	254	219	216	220	194	180	181
8	296	263	235	252	282	261	224	222	226	197	182
Subtotals	768	718	760	775	743	685	648	626	595	546	560
SDC	9	4	6	6	5	5	4	4	4	4	4
Totals	777	722	766	781	748	690	652	630	599	550	564

## Laguna Beach High School

Grade	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
9	279	307	277	242	258	296	272	233	231	235	205
10	258	280	316	269	242	259	296	273	234	231	235
11	275	244	276	305	267	239	256	293	270	232	230
12	222	266	243	265	294	260	232	249	286	264	229
Subtotals	1034	1097	1112	1081	1061	1054	1056	1048	1021	962	899
SDC	5	7	3	5	6	6	6	6	6	5	5
Totals	1039	1104	1115	1086	1067	1060	1062	1054	1027	967	904

## LAGUNA BEACH USD ENROLLMENT PROJECTIONS



## OVERVIEW OF MAJOR PROJECTS

The vast majority of projects identified in the facilities master plan are related to general maintenance and system replacement. Roofing replacements remain a high priority and modernization of interior finishes are planned to be completed with 4CLE classroom modernization projects and will be funded with the routine maintenance account. District-wide re-keying is in progress and planned to be completed summer of 2019. HVAC system replacements are identified for units which require ongoing maintenance services which result in costs that exceed annualized replacement costs for a new system.

However, there are a number of projects at each site that are large in nature and represent an opportunity to greatly enhance the operational efficiency and maximize learning environments that are also included in the plan.

The major projects that have been identified are summarized below.

### EL MORRO ELEMENTARY SCHOOL

- Add elementary playground structure replacement. The playground is at the end of life cycle and requires replacement.

### TOP OF THE WORLD ELEMENTARY SCHOOL

- Add playground structure replacement and change playground surface replacement to be completed in the summer of 2025.

### THURSTON MIDDLE SCHOOL

- Classroom/Field Modernization project to start summer 2020 and finish summer 2021. Increase project cost to be \$4,000,000 and include estimated project costs over three fiscal years 2019/20, 2020/21 and 2021/2022.

### LAGUNA BEACH HIGH SCHOOL

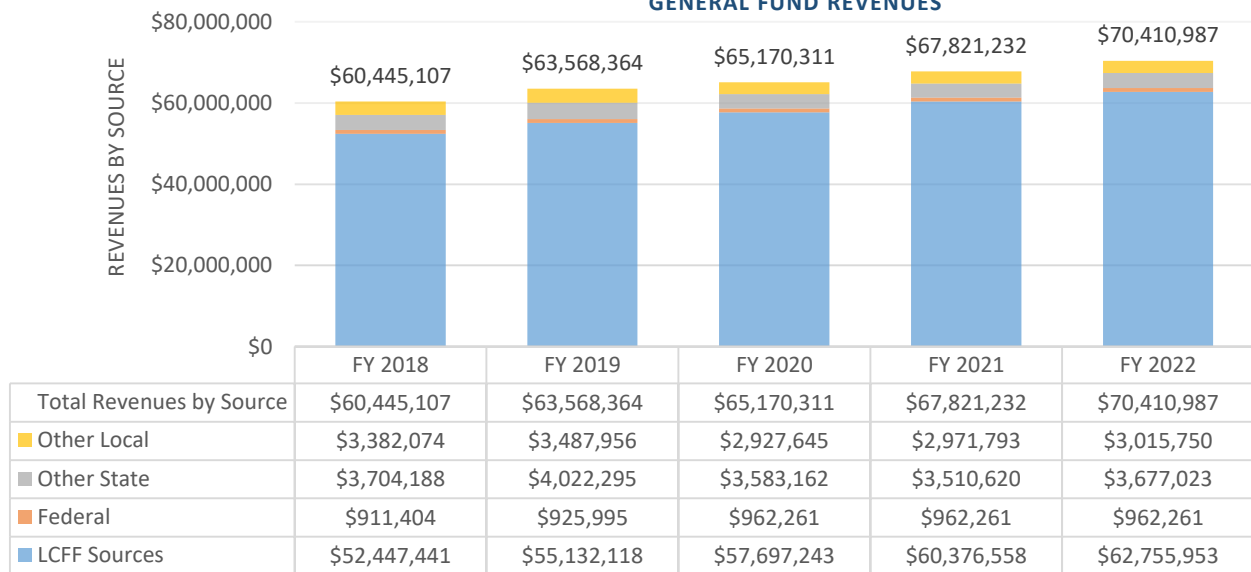
- Main Quad Modernization project to be completed 2023/24. The contractor quoted costs for the conceptual plan exceeded the approved budget and it is recommended to increase the budget from \$200,000 to \$400,000 and defer the project.
- Add Breezeway and Breezeway Restroom renovation.
- Admin Office Renovation to be completed in 2023/24 to allow for adequate funding to be available for the project.

## MULTI-YEAR PROJECTIONS

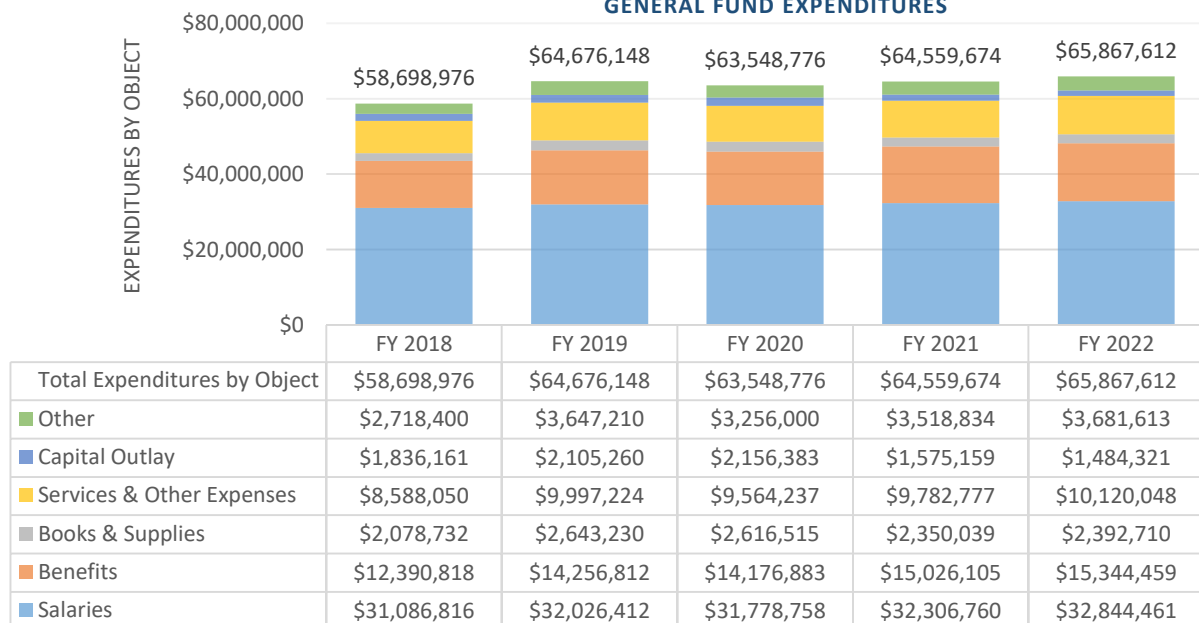
Multi-year projections (MYPs) are required by AB 1200 and AB 2756. MYPs are projections, not forecasts. Consequently, projections are expected to change as various factors change. Projections are the mathematical result of today's decisions based on a given set of assumptions. A well-constructed budget not only assists in the planning and decision making, but also establishes a professional brand for the district that provides significant value over time.

The following MYP reflects that the district is able to maintain the required reserves, meet its financial obligations and demonstrates that the district will continue to operate in the same manner with the planned expenditures in place. These include the costs of negotiated labor settlements, statutory benefit increases, step and column adjustments, utilities, services, facilities and other ongoing expenditures.

### GENERAL FUND REVENUES



### GENERAL FUND EXPENDITURES



## OTHER FUNDS

Certain funds are required when local educational agencies conduct certain activities that meet the criteria for using those funds. They are established to carry on specific activities or to attain certain objectives in accordance with special regulations, restrictions, or limitations.

The California Department of Education (CDE) has authorized five broad categories of funds which each offers various detailed funds within them. The broad categories of funds are as follows:

- General Fund—is the chief operating fund of all school districts. It is used to account for the ordinary operations of the district.
- Special Revenue Funds—used to account for specific revenue sources that are legally restricted to expenditures for specific purposes.
- Capital Project Funds—used to account for the acquisition and/or construction of capital facilities by the District.
- Proprietary Funds—include Enterprise Funds and Internal Service Funds.
- Fiduciary Funds—used to account for assets held in a trustee or agent capacity for others that cannot be used to support the District's own programs.

In addition to the General Fund, the Laguna Beach Unified School District operates several other funds; Adult Education Fund, Cafeteria Fund, Capital Facility Funds and Special Reserve Funds. Each of these programs are accounted for as an independent entity and separate from other programs and funds. **A brief description of the 2019-20 activities and budget for each of the other funds are on the succeeding pages.**

01	• General Fund
11	• Adult Education
13	• Cafeteria
17	• Special Reserve Fund for Other Than Capital Outlay
25	• Capital Facilities (Developer Fees)
40	• Special Reserve for Capital Outlay Projects

## ADULT EDUCATION (FUND 11)

### Fund Description

The Adult Education Fund is a separate fund used to account for state appropriations and to finance specific programs for the education of adults. Funds can be expended on salaries, benefits, supplies, books, services, and equipment related to adult education programs.

### Program Description

The Adult Education programs are designed to meet the needs of individuals and the community by providing adults with the skills and knowledge needed to become successful, productive citizens. The programs should represent the community in which they are offered provide the best resources available for our students, be accessible to all adults, be flexible in order to meet changing needs, and be accountable to our students and the community.

### Funding

Adult education providers have formed several regional consortia with boundaries that coincide with community college district service areas. Formal membership in consortia is limited to school and community college districts, county offices of education (COEs), and joint powers agencies (JPAs). Each formal member is represented by a designee of its governing board. With input from other adult education and workforce service providers (such as local libraries, community organizations, and workforce investment boards), the consortia have developed regional plans to coordinate and deliver adult education in their regions.

	2017-18 Actuals	2018-19 Est. Actuals	2019-20 Budget	2020-21 Projection	2021-22 Projection
<b>BEGINNING BALANCE</b>	67,634	92,075	-	-	-
<b>REVENUE</b>					
Adult Ed Block Grant	91,735	95,691	99,002	99,002	99,002
Interest Earnings	745	1,250	1,120	1,150	1,200
<b>TOTAL REVENUE</b>	<b>92,480</b>	<b>96,941</b>	<b>100,122</b>	<b>100,152</b>	<b>100,202</b>
<b>EXPENDITURES</b>					
Certificated Salaries	33,423	30,000	35,000	36,050	37,060
Classified Salaries	-	-	-	-	-
Employee Benefits	6,646	5,680	6,914	7,520	7,620
<b>Total Personnel Expenses</b>	<b>40,069</b>	<b>35,680</b>	<b>41,914</b>	<b>43,570</b>	<b>44,680</b>
Books and Supplies	27,778	15,145	18,938	19,536	20,132
Contr Serv & Operating Expenses	192	138,191	39,270	37,046	35,390
Sites, Buildings, Equipment	-	-	-	-	-
<b>Total Non-Personnel Items</b>	<b>27,970</b>	<b>153,336</b>	<b>58,208</b>	<b>56,582</b>	<b>55,522</b>
<b>TOTAL EXPENDITURES</b>	<b>68,039</b>	<b>189,016</b>	<b>100,122</b>	<b>100,152</b>	<b>100,202</b>
<b>NET INCREASE/(DECREASE) IN FUND</b>	<b>24,441</b>	<b>(92,075)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>92,075</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## CAFETERIA (FUND 13)

### Fund Description

The Cafeteria Fund accumulates financial transactions associated to the District's Nutrition Service operation. The Cafeteria Fund reflects all revenue and expenditure transactions attributable to the Nutrition Service operation including breakfast, snack and lunch programs in the District's schools, catering services for District meetings and other activities, and vending machine operations.

### Program Description

The purpose of the Nutrition Services program is to provide nutritious attractive meals to the students. The District participates in the National School Lunch program and the School Breakfast program. The District serves approximately 585 lunches and 200 breakfasts to the students from kindergarten through twelfth grade on a daily basis.

### Funding

Nutrition Services generates revenue from two major sources: 1) sales of food in the District's schools, and 2) reimbursement through the National School Breakfast and Lunch Programs for qualified meals. Additional revenue is provided by state nutrition funds and miscellaneous local revenues such as sales to adults, catering, vending operations and interest earnings. This program has not been able to sustain itself with the above revenue sources and requires a General Fund transfer to maintain a positive ending fund balance.

	2017-18 Actuals	2018-19 Est. Actuals	2019-20 Budget	2020-21 Projection	2021-22 Projection
<b>BEGINNING BALANCE</b>	46,273	18,212	47,447	60,575	59,495
<b><u>REVENUE</u></b>					
Child Nutrition Federal Revenue	151,101	153,000	155,000	155,000	155,000
Child Nutrition State Revenue	7,843	8,170	8,500	8,500	8,500
Food Service Sales	531,699	530,000	539,690	552,981	566,752
Interest Earnings	861	1,300	1,560	1,700	1,850
All Other Local Revenue	2,688	1,650	2,000	2,150	2,150
Transfers In	165,000	250,000	250,000	250,000	250,000
<b>TOTAL REVENUE</b>	<b>859,192</b>	<b>944,120</b>	<b>956,750</b>	<b>970,331</b>	<b>984,252</b>
<b><u>EXPENDITURES</u></b>					
Classified Salaries	470,262	481,565	477,577	480,586	483,619
Employee Benefits	99,513	107,974	122,115	133,992	139,907
<b>Total Personnel Expenses</b>	<b>569,776</b>	<b>589,539</b>	<b>599,692</b>	<b>614,578</b>	<b>623,526</b>
Food and Supplies	309,006	305,301	317,858	329,901	341,815
Contr Serv & Operating Expenses	8,472	20,045	26,072	26,932	27,781
Sites, Buildings, Equipment	-	-	-	-	-
<b>Total Non-Personnel Items</b>	<b>317,478</b>	<b>325,346</b>	<b>343,930</b>	<b>356,833</b>	<b>369,596</b>
<b>TOTAL EXPENDITURES</b>	<b>887,253</b>	<b>914,885</b>	<b>943,622</b>	<b>971,411</b>	<b>993,122</b>
<b>NET INCREASE/(DECREASE) IN FUND</b>	<b>(28,061)</b>	<b>29,235</b>	<b>13,128</b>	<b>(1,080)</b>	<b>(8,870)</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>18,212</b>	<b>47,447</b>	<b>60,575</b>	<b>59,495</b>	<b>50,625</b>



## SPECIAL RESERVE FOR OTHER THAN CAPITAL OUTLAY PROJECTS (FUND 17)

### Fund Description

The Special Reserve Fund for Other Than Capital Outlay Projects exists primarily to provide for the accumulation of General Fund money for general operating purposes (Education Code Section 42842). Amounts from this special reserve fund must first be transferred into the General Fund before expenditures can be made.

Funds reserved for the Basic Aid differential will be deposited into this fund.

The Special Reserve Fund for Other Than Capital Outlay Projects budget is as follows:

	2017-18 Actuals	2018-19 Est. Actuals	2019-20 Budget	2020-21 Projection	2021-22 Projection
<b>BEGINNING BALANCE</b>	16,133,087	16,567,615	17,367,615	18,304,185	19,274,295
<b><u>REVENUE &amp; OTHER SOURCES</u></b>					
Interest Earnings	184,528	300,000	436,570	470,110	543,800
Transfers In	250,000	500,000	500,000	500,000	500,000
<b>TOTAL REVENUE</b>	<b>434,528</b>	<b>800,000</b>	<b>936,570</b>	<b>970,110</b>	<b>1,043,800</b>
<b><u>EXPENDITURES</u></b>					
Contr Serv & Operating Expenses	-	-	-	-	-
Sites, Buildings, Equipment	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN FUND</b>	<b>434,528</b>	<b>800,000</b>	<b>936,570</b>	<b>970,110</b>	<b>1,043,800</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>16,567,615</b>	<b>17,367,615</b>	<b>18,304,185</b>	<b>19,274,295</b>	<b>20,318,095</b>

## CAPITAL FACILITIES (FUND 25)

### Fund Description

The Capital Facilities Fund exists to account for monies received as mitigation fees levied on developers, property owners or other agencies as a condition of approving new development or additions to existing real property. The authority for these levies may be local government ordinances (GC 65970-65981) or private agreements between a school district and the developer. Expenditures from this fund are to be used for the purpose of funding the construction or reconstruction of school facilities (Education Code 17620).

### Current and Projected Funding

The developer fee rates are \$2.05 per square foot of qualifying residential construction. The estimated revenue from developer fees for 2019-20 is \$154,000. This estimate is based on current building trends within the community. No large scale developments are included in the 2019-20 revenue projection. Interest earnings are based on the average fund balance and interest yield projections for the coming twelve months.

The Capital Facilities Fund budget is as follows:

	2017-18 Actuals	2018-19 Est. Actuals	2019-20 Budget	2020-21 Projection	2021-22 Projection
<b>BEGINNING BALANCE</b>	283,102	51,668	6,590	26,465	17,421
<b>REVENUE</b>					
Interest Earnings	3,655	1,700	1,860	2,880	2,700
Fees Mitigation/Developer	193,815	140,000	154,000	146,300	131,670
<b>TOTAL REVENUE</b>	<b>197,470</b>	<b>141,700</b>	<b>155,860</b>	<b>149,180</b>	<b>134,370</b>
<b>EXPENDITURES</b>					
Books and Supplies	-	-	-	-	-
Contr Serv & Operating Expenses	9,113	7,752	7,985	8,224	8,471
Sites, Buildings, Equipment	419,790	179,026	128,000	150,000	120,000
<b>TOTAL EXPENDITURES</b>	<b>428,904</b>	<b>186,778</b>	<b>135,985</b>	<b>158,224</b>	<b>128,471</b>
<b>NET INCREASE/(DECREASE) IN FUND</b>	<b>(231,433)</b>	<b>(45,078)</b>	<b>19,875</b>	<b>(9,044)</b>	<b>5,899</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>51,668</b>	<b>6,590</b>	<b>26,465</b>	<b>17,421</b>	<b>23,320</b>

## SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS (FUND 40)

### Fund Description

The Special Reserve Fund exists to account for monies designated for special capital outlay purposes. These funds may be accumulated from the General Fund (EC 42840) or through other authorized transfers of revenue such as: 1) proceeds from the sale or lease with option to purchase real property (EC 39363), 2) rentals and leases of real property specifically authorized for deposit into the fund by the Board of Education (EC 41003), and 3) excess amounts sufficient to pay all unpaid bond obligations (EC 15235).

General fund monies reserved for the facility repair and replacement program (FRRP) will be transferred into this fund. Fund 40 is separated into two (2) other sub-funds in accordance to Resolution #14-02 and #14-03, both dated February 11, 2014. Sub-fund 4041 exists to account for the Vista Aliso property reserve. The District holds a re-purchase agreement on the property. Sub-fund 4042 exists to account for capital reserves set aside for the purpose of creating a ten (10) year Capital Improvement Plan (CIP) that goes above and beyond prior commitments.

### SUBFUND (4040) - FACILITIES REPAIR & REPLACEMENT PROGRAM (FRRP)

	2017-18 Actuals	2018-19 Est. Actuals	2019-20 Budget	2020-21 Projection	2021-22 Projection
<b>BEGINNING BALANCE</b>	500,275	1,261,039	677,314	1,396,194	1,243,954
<b>REVENUE</b>					
Interest Earnings	17,405	26,000	28,880	37,410	37,280
Transfers In from General Fund	900,000	1,000,000	900,000	900,000	800,000
<b>TOTAL REVENUE</b>	<b>917,405</b>	<b>1,026,000</b>	<b>928,880</b>	<b>937,410</b>	<b>837,280</b>
<b>EXPENDITURES</b>					
Contr Serv & Operating Expenses	-	-	-	-	-
Sites, Buildings, Equipment	156,641	1,609,725	210,000	1,089,650	879,200
<b>TOTAL EXPENDITURES</b>	<b>156,641</b>	<b>1,609,725</b>	<b>210,000</b>	<b>1,089,650</b>	<b>879,200</b>
<b>NET INCREASE/(DECREASE) IN FUND</b>	<b>760,764</b>	<b>(583,725)</b>	<b>718,880</b>	<b>(152,240)</b>	<b>(41,920)</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>1,261,039</b>	<b>677,314</b>	<b>1,396,194</b>	<b>1,243,954</b>	<b>1,202,034</b>

### SUBFUND (4041) - ALISO PROPERTY RESERVE

	2017-18 Actuals	2018-19 Est. Actuals	2019-20 Budget	2020-21 Projection	2021-22 Projection
<b>BEGINNING BALANCE</b>	5,225,920	5,164,736	5,264,736	5,397,536	5,532,476
<b>REVENUE</b>					
Interest Earnings	63,816	100,000	132,800	134,940	152,150
Transfers In from General Fund	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>63,816</b>	<b>100,000</b>	<b>132,800</b>	<b>134,940</b>	<b>152,150</b>
<b>EXPENDITURES</b>					
Contr Serv & Operating Expenses	-	-	-	-	-
Sites, Buildings, Equipment	-	-	-	-	-
Transfers Out	125,000	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>125,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN FUND</b>	<b>(61,184)</b>	<b>100,000</b>	<b>132,800</b>	<b>134,940</b>	<b>152,150</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>5,164,736</b>	<b>5,264,736</b>	<b>5,397,536</b>	<b>5,532,476</b>	<b>5,684,626</b>

### SUBFUND (4042) - CAPITAL IMPROVEMENT PLAN (CIP)

	2017-18 Actuals	2018-19 Est. Actuals	2019-20 Budget	2020-21 Projection	2021-22 Projection
<b>BEGINNING BALANCE</b>	3,325,621	2,989,848	2,063,332	2,663,612	1,921,392
<b>REVENUE</b>					
Interest Earnings	39,606	45,000	61,420	57,780	77,490
Transfers In from General Fund	1,200,000	1,500,000	1,200,000	1,200,000	1,200,000
<b>TOTAL REVENUE</b>	<b>1,239,606</b>	<b>1,545,000</b>	<b>1,261,420</b>	<b>1,257,780</b>	<b>1,277,490</b>
<b>EXPENDITURES</b>					
Contr Serv & Operating Expenses	30,000	215	-	-	-
Sites, Buildings, Equipment	1,545,379	2,471,301	661,140	2,000,000	700,000
<b>TOTAL EXPENDITURES</b>	<b>1,575,379</b>	<b>2,471,516</b>	<b>661,140</b>	<b>2,000,000</b>	<b>700,000</b>
<b>NET INCREASE/(DECREASE) IN FUND</b>	<b>(335,773)</b>	<b>(926,516)</b>	<b>600,280</b>	<b>(742,220)</b>	<b>577,490</b>
<b>TOTAL ENDING FUND BALANCE</b>	<b>2,989,848</b>	<b>2,063,332</b>	<b>2,663,612</b>	<b>1,921,392</b>	<b>2,498,882</b>

## ALL FUNDS SUMMARY

	General	Adult Education	Cafeteria	Special Reserve Non-Capital	Building Developer Fees	Repair / Replacement (FRRP)	Aliso Property Reserve	Capital Improvement (CIP)	All Funds
	01	11	13	17	25	40 Special Reserves-Facilities			
	0101	1111	1313	1717	2525	4040	4041	4042	
<b>Revenue</b>									
Property Taxes/LCFF/EPA	57,697,243	-	-	-	-	-	-	-	57,697,243
Federal Revenue	962,261	-	155,000	-	-	-	-	-	1,117,261
State Revenue	3,583,162	99,002	8,500	-	-	-	-	-	3,690,664
Local Revenue	2,927,645	1,120	543,250	436,570	155,860	28,880	132,800	61,420	4,287,545
Total Revenue	65,170,311	100,122	706,750	436,570	155,860	28,880	132,800	61,420	66,792,713
<b>Expenditures</b>									
Certificated Salaries	22,814,221	35,000	-	-	-	-	-	-	22,849,221
Classsified Salaries	8,964,537	-	477,577	-	-	-	-	-	9,442,114
Employee Benefits	14,176,883	6,914	122,115	-	-	-	-	-	14,305,912
Books and Supplies	2,616,515	18,938	317,858	-	-	-	-	-	2,953,311
Contracted Services	9,564,237	39,270	26,072	-	7,985	-	-	-	9,637,564
Capital Outlay	2,156,383	-	-	-	128,000	210,000	-	661,140	3,155,523
Other Outgo	406,000	-	-	-	-	-	-	-	406,000
Total Expenditures	60,698,776	100,122	943,622	-	135,985	210,000	-	661,140	62,749,645
Revenue less Expenditures	4,471,535	-	(236,872)	436,570	19,875	(181,120)	132,800	(599,720)	4,043,068
<b>Other Financing Sources</b>									
Interfund Transfers IN	-	-	250,000	500,000	-	900,000	-	1,200,000	2,850,000
Interfund Transfers OUT	(2,850,000)	-	-	-	-	-	-	-	(2,850,000)
Total Net Transfers	(2,850,000)	-	250,000	500,000	-	900,000	-	1,200,000	-
Net Change in Fund Balance	1,621,535	-	13,128	936,570	19,875	718,880	132,800	600,280	4,043,068
Beginning Fund Balance	8,105,317	-	47,447	17,367,615	6,590	677,314	5,264,736	2,063,332	33,532,351
Ending Fund Balance	9,726,852	-	60,575	18,304,185	26,465	1,396,194	5,397,536	2,663,612	37,575,419
<b>Reserves</b>									
Nonspendable	50,000	-	13,527	-	-	-	-	-	63,527
Restricted	3,043,234	-	47,048	-	26,465	-	-	-	3,116,747
Committed	-	-	-	18,304,185	-	1,396,194	5,397,536	2,663,612	27,761,527
Assigned	3,433,618	-	-	-	-	-	-	-	3,433,618
Unassigned	3,200,000	-	-	-	-	-	-	-	3,200,000
Total Reserves	9,726,852	-	60,575	18,304,185	26,465	1,396,194	5,397,536	2,663,612	37,575,419



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# Informational Section





## BUDGET CALENDAR

Each year the Fiscal Department adopts a calendar for development of the budget for the subsequent fiscal year. The budget development calendar provides for all actions that must be taken to meet legal deadlines and those actions that need to be taken to prepare the Board for final adoption of the budget.

The budget development process begins in January with the Governor's proposed budget. In March, with the Second Interim Financial Report as a springboard, input is gathered and projections are built. The proposed budget is brought forward to the Board of Education in the first board meeting of June and approved by the Board of Education no later than June 30. Although there are numerous deadlines used in the development of the adopted budget, the following Budget Calendar highlights the main steps.

Budget Calendar Highlights	
January	Governors' Budget Proposal Release School Services of California Workshop on Proposed State Budget Develop Estimate of Enrollment and ADA LCAP Actions and Services
February	Facility Requests for School Sites Prepare Assumptions for LBUSD Prepare Preliminary Staffing and Master Schedule Projections
March	Second Interim Financial Report Complete Analysis and Quantify Facility Projects Allocation for Schools Provide Position Control Reports for verification by administrators Meetings with Administrators regarding budget/needs Submit Future Facility Projects to the Board for Review Budget detail for allocation due to Business Office Verification of Staffing with Position Control Reports
May	Complete Budgets, exclusive of May Revise Impact Governors' May Revision Release School Services of California Workshop on May Revise Impact of May Revise on Budget - final adjustments
June	Complete Preliminary Budget Proposed Budget to Board of Education - Informational Final Approval of Adopted Budget by Board of Education
Prior to July 1	State Budget is adopted

## FINANCIAL POLICIES

### ACCOUNTING BY FUND

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. There are six (6) funds maintained by the Fiscal Department, which are described below.

**The General Fund (Fund 01)** is the chief operating fund for Laguna Beach USD. It is used to account for the ordinary operations of the district. All transactions except those required or permitted by law to be in another fund are accounted for in this fund.

The salaries of our teachers, classroom aides, administrators, custodians, school secretaries and clerks, librarians, counselors, maintenance workers, district administrators and clerical support staff, and other certificated and classified staff are accounted for in the general fund. Textbooks, other books and supplies, utility costs, repair costs, consulting services, and equipment costs are also paid out of the General Fund.

The District's General Fund is divided into two sections: unrestricted funds and restricted funds. Restricted funds are monies received by the District that are categorical in nature (typically used for the purposes prescribed by the funding agency). The state and federal governments provide such funding for many special programs or projects. For example, special education funds are restricted. They can only be spent on students with identified special needs and in the manner outlined in state and federal law. Restricted funds are, in some cases, provided directly to the schools and in other cases are controlled centrally by the District. In either case, how the District spends these monies is determined by restrictions imposed by the granting agency.

**The Adult Education Fund (Fund 11)** is a separate fund used to account for state appropriations and to finance specific programs for the education of adults. Funds can be expended on salaries, benefits, supplies, books, services, and equipment related to adult education programs (Education Code Section 52616.4).

**The Cafeteria Fund (Fund 13)** is used to account separately for federal, state, and local resources to operate the food service program (Education Code sections 38090-38093). The purpose of the food service program is to provide nutritious meals to the students. The District participates in the National School Lunch Program and the School Breakfast Program. The District serves approximately 500-550 lunches and 200-230 breakfasts to the students from kindergarten through twelfth grade on a daily basis.

**The Special Reserve Fund for Other Than Capital Outlay Projects (Fund 17)** is used primarily to provide for the accumulation of moneys for general operating purposes other than for capital outlay (Education Code Section 42840). On May 11, 2004 the Board of Education approved the target of reserving two-thirds of the basic aid differential (the difference between Revenue Limit funding and Basic Aid funding) to be achieved by June 30, 2009. Funds reserved for the Basic Aid differential are deposited into this fund.

**The Capital Facilities Fund - Developer Fees (Fund 25)** exists to account for monies received as mitigation fees levied on developers, property owners or other agencies as a condition of approving new development or additions to existing real property. The authority for these levies may be local government ordinances (GC 65970-65981) or private agreements between a school district and the developer. Expenditures from this fund are to be used for the purpose of funding the construction or reconstruction of school facilities (Ed Code sections 17620-17626).

**The Special Reserve Fund for Capital Outlay Projects (Fund 40)** exists to account for the accumulation of moneys for capital outlay purposes (Education Code Section 42840). This fund is separated into three sub-funds in accordance to resolutions #01-02, #14-02 and #14-03.

- **Sub-fund 4040** exists to account for the **Facility Repair and Replacement Program (FRRP)**.
- **Sub-fund 4041** exists to account for the **Vista Aliso property reserve**. The District holds a re-purchase agreement on the property.
- **Sub-fund 4042** exists to account for the **Capital Improvement Plan (CIP)** that goes above and beyond prior commitments for repair and replacement needs, but extends to improvements of facilities for program and enrollment growth. A ten-year plan will be developed and revised, at least annually, to prioritize major projects.

## FUND BALANCE POLICY

The District maintains the classification of Fund Balance in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. This policy applies to the District's governmental funds.

1. **Nonspendable Fund Balance** consists of funds that cannot be spent due to their form (e.g. inventories and prepaids) or funds that legally or contractually must be maintained intact.
2. **Restricted Fund Balance** consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.
3. **Committed Fund Balance** consists of funds that are set aside for a specific purpose by the district's highest level of decision making authority (governing board). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.
4. **Assigned Fund Balance** consists of funds that are set aside with the intent to be used for a specific purpose by the district's highest level of decision making authority or a body or official that has been given the authority to assign funds. Assigned funds cannot cause a deficit in unassigned fund balance.
5. **Unassigned Fund Balance** consists of excess funds that have not been classified in the previous four categories. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

## FINANCIAL RESERVES

The governing board maintains a minimum fund balance policy for the General Fund in order to protect the district against revenue volatility or unpredicted one-time expenditures. The Financial Reserves are composed of the following components within the General Fund and Special Reserve Funds:

1. A State mandated General Fund Reserve for uncertainty which is currently legally required to be maintained at least three percent (3%) of the District's current annual budget and a Reserve for Economic Uncertainty that is an additional two percent (2%) of the total General Fund Reserve for economic uncertainties.
2. Routine Restricted Maintenance Account (RRMA) under the School Facility Grant Program generally requiring deposit of a minimum of 3% of the total general fund expenditures for each fiscal year, including other financing uses for the applicable fiscal year. With the elimination of Deferred Maintenance, the RRMA will increase to incorporate the deferred maintenance projects. Under resolution No. 00-02, the RRMA is committed to maintain a 4% reserve balance in the General Fund.
3. A Facilities Repair and Replacement Plan (FRRP) Reserve, a restricted account based on a twenty-year projection of the cost of facility construction, repair, maintenance and modernization. The reserve is adjusted periodically for cost escalation in the original plan.
4. A Basic Aid Differential Reserve is maintained in perpetuity based on annual recommendations to the Governing Board on the amount of the annual contribution to this reserve necessary to maintain this level of funding. A Basic Aid Differential is the cost of maintaining the District's budget for a period of one year if funded at the Local Control Funding Formula (LCFF). Committed reserves in subfunds under the Special Reserve for Capital Outlay (Fund 40) are also considered in the differential calculation.
5. Aliso Property Reserve for the accelerated option under the Option to Re-purchase Agreement with National Church Residences of Laguna Beach. The agreement extends until 2041, but allows for the payoff of the Housing and Urban Development (HUD) loan and transfer of the grant deed in case of default. The executed grant deed is held in custody trust at U.S. Bank.
6. A Capital Improvement Plan (CIP) Reserve, separate and distinct from the FRRP, provides for the establishment of prioritized projects in a 10-year facilities master plan.
7. A Reserve for Specific Designations is established by the Board annually based on actual anticipated expenditures. The Reserve for Specific Designations is annually reevaluated when financial information regarding actual anticipated expenditures demonstrates that prudent financial management requires an allocation to this Reserve or a reallocation from it.

## BUDGET CRITERIA

<i>LCFF Sources</i>	<ul style="list-style-type: none"> <li>The Laguna Beach Unified School District components under the Local Control Funding Formula (LCFF) include property taxes, Proposition 30 Education Protection Act, and funding from a "Hold Harmless" provision related to 2012-13 state categorical programs funding rolled into the LCFF.</li> </ul>
<i>Property Tax Revenue</i>	<ul style="list-style-type: none"> <li>The District works with its property tax consultant in projecting property tax revenue, an estimate made with various factors in mind: property turnover, pricing and appeals exposure, new construction activity, and Proposition 13's annual inflation adjustment. Other variables are considered in the development of these projections, including institutional forecasts; various national, state and local economic indicators; data provided by the Orange County Department of Education; and trend data that measures historical fiscal performance.</li> </ul>
<i>Federal Programs</i>	<ul style="list-style-type: none"> <li>These programs include special education base and discretionary grants, Title I, Title II, Title III, Title IV and vocational education grants. Revenues are updated to reflect on-going allocations plus any known one-time grants.</li> </ul>
<i>Categoricals</i>	<ul style="list-style-type: none"> <li>Only the revenue received for a categorical program will be expended for that program unless other funds are authorized by Board approval. Categorically funded programs will budget for and absorb increased costs including, but not limited to, salaries and benefits. Approved rates for indirect cost will be charged to the appropriate categorically funded programs.</li> </ul>
<i>State Programs</i>	<ul style="list-style-type: none"> <li>These programs include special education, lottery, mental health, tobacco-use prevention education, early learning, school readiness, vocational education, career technical education and state-mandated cost programs. Revenues are updated to reflect on-going allocations plus any known one-time grants.</li> </ul>
<i>Other State Funds</i>	<ul style="list-style-type: none"> <li>Revenue in the General Fund for the Regional Occupational Program (ROP) and Career Technical Education (CTE) will be budgeted in accordance with the provisions of agreements and contracts between the District and respective agencies.</li> </ul>
<i>Carryover Funds</i>	<ul style="list-style-type: none"> <li>The 2019-20 Budget is exclusive of carryover funds.</li> </ul>
<i>Staffing</i>	<ul style="list-style-type: none"> <li>The enrollment count for purposes of staffing units will be based upon the projected enrollment as of October 2018. Staffing allocations for schools will be at a ratio not in excess of the LaBUFA contract and in accordance with guidelines determined by the Board of Education.</li> </ul>

<i>Site Allocations</i>	<ul style="list-style-type: none"> <li>General Fund allocations to schools for instructional support and operational costs are on a per pupil formula.</li> </ul>
<i>Staffing Costs</i>	<ul style="list-style-type: none"> <li>Salaries, benefits, and related costs will be charged to the appropriate fund and budgeted in accordance with Collective Bargaining Agreements, Board Policy, and previous Board action.</li> <li>Amounts appropriated for salaries and benefits for classroom teachers and aides will be contained within the appropriate General Fund budget categories in an amount of at least 55 percent of the District's current expense for education and in compliance with Education Code Sections 41011 and 41372.</li> <li>Statutory benefits for the purpose of payroll expense rates are based upon the most current rates as distributed by the Orange County Department of Education. The Unemployment Insurance rate for the coming fiscal year will remain unchanged at .05%. The CalSTRS employer rate is based on the Governor's May Revision budget. Workers' Compensation will be established based on actual cost. All benefit rates are subject to change during the year.</li> </ul>
<i>Non-Personnel Costs</i>	<ul style="list-style-type: none"> <li>General Fund expenditures for non-personnel items at the District level will be reduced by non-reoccurring items and unused variances, then budgeted as recommended by the appropriate administrator and approved by the Superintendent or designee.</li> </ul>
<i>Encroachments</i>	<ul style="list-style-type: none"> <li>General Fund support of Special Education, Home to School Transportation and Routine Restricted Maintenance will be budgeted as legally required.</li> </ul>
<i>Ending Balances</i>	<ul style="list-style-type: none"> <li>Estimated actual ending balances for 2018-19 were adjusted to reflect one-time expenditures and the purchase of textbooks. The ending balance for 2018-19 affects the 2019-20 beginning balance.</li> </ul>
<i>Reserves</i>	<ul style="list-style-type: none"> <li>Amounts reserved for economic uncertainties from all legally available sources will be a minimum of three percent of the total General Fund expenditures and in accordance with the provisions of AB 1200. An additional two percent will be reserved as directed by the Laguna Beach Unified School District Board of Education. The calculation will be rounded up to minimize need for continual re-calculation for each budget adjustment cycle.</li> </ul>
<i>Fund Balances</i>	<ul style="list-style-type: none"> <li>The Governmental Accounting Standards Board (GASB) issued Statement No. 54 requiring the change in terminology, identification, and reporting of fund balances. In compliance with GASB 54 and in alignment with Generally Accepted Accounting Principles (GAAP), the LBUSD Board of Education adopted Board Policy No. 3003 committing the fund balances in the Adult Education Fund (11) and the Special Reserve Funds (17 and 40). Fund balances in the Cafeteria Fund (13) and the Capital Facilities Fund (25) are classified as "Restricted" under GASB 54 based on the revenues received in these funds.</li> </ul>

*Other Funds*

- The Adult Education Fund (11) is used to report costs for salaries, employee benefits and other operating costs to provide Adult Education.
- The Cafeteria Fund (13) is used to report costs for salaries, employee benefits and other operating costs to provide meals to students. Current and future projections include General Fund support to the Cafeteria Fund.
- The Special Reserve Fund for Other Than Capital Outlay Projects (17) is used primarily to provide for the accumulation of General Fund money for the Basic Aid differential.
- The Capital Facilities Fund (25) is intended to account for monies received as mitigation fees levied on developers, property owners or other agencies as a condition of approving new development or additions to existing real property.
- The Special Reserve Fund – Capital Projects (40) is intended to account for monies designated for special capital outlay purposes.
  - A. Funds reserved in accordance with the twenty-year program for the Facility Repair and Replacement Program (FRRP) will be deposited into subfund 4040;
  - B. The Aliso Property Reserve established in 2013-14 based on the amendment to the option to repurchase, is maintained in subfund 4041;
  - C. Funds for the Capital Improvement Plan (CIP), are maintained in subfund 4042, to improve facilities as set forth in the Facilities Master Plan or 10-Year Plan.



## BUDGET ASSUMPTIONS

The initial steps of the budget development process are devoted to establishing base-line assumptions for enrollment and the major revenue, expenditure and inter-fund transfer categories.

Base line assumptions are made based on all available information. An evaluation of each assumption is made with careful attention to trends, economic climate, and program needs.

The following base line assumptions were used in preparing the 2019-20 General Fund Budget.

### Fund Balance Assumptions

1. The total beginning unaudited General Fund balance is estimated at \$8,105,317. The ending balance in the 2018-19 Second Interim Report of \$6,821,212 was increased by \$1,284,105 for 2018-19 Estimated Actuals that reflect higher revenues and also the shift of potential one-time expenditures.
2. The terminology for the District's ending fund balance for 2019-20 reflects categories of: nonspendable, restricted, committed, assigned and unassigned. The unassigned category is broken down for the Reserve for Economic Uncertainty (REU) and Other Unappropriated.
3. The governing board maintains a minimum fund balance policy for the General Fund in order to protect the district against revenue volatility or unpredicted one-time expenditures. The Financial Reserves are composed of the following components within the General Fund and Special Reserve Funds:
  - a. A State mandated General Fund Reserve for uncertainty which is currently legally required to be maintained at least three percent (3%) of the District's current annual budget and a Reserve for Economic Uncertainty that is an additional two percent (2%) of the total General Fund Reserve for economic uncertainties.
  - b. Routine Restricted Maintenance Account (RRMA) under the School Facility Grant Program generally requiring deposit of a minimum of 3% of the total general fund expenditures for each fiscal year, including other financing uses for the applicable fiscal year. With the elimination of Deferred Maintenance, the RRMA will increase to incorporate the deferred maintenance projects. Under resolution No. 00-02, the RRMA is committed to maintain a 4% reserve balance in the General Fund.
  - c. A Facilities Repair and Replacement Plan (FRRP) Reserve, a restricted account based on a twenty-year projection of the cost of facility construction, repair, maintenance and modernization. The reserve is adjusted periodically for cost escalation in the original plan.
  - d. A Basic Aid Differential Reserve is maintained in perpetuity based on annual recommendations to the Governing Board on the amount of the annual contribution to this reserve necessary to maintain this level of funding. A Basic Aid Differential is the cost of maintaining the District's budget for a period of one year if funded at the Local Control Funding Formula (LCFF). Committed reserves in subfunds under the Special Reserve for Capital Outlay (Fund 40) are also considered in the differential calculation.

- e. Aliso Property Reserve for the accelerated option under the Option to Re-purchase Agreement with National Church Residences of Laguna Beach. The agreement extends until 2041, but allows for the payoff of the Housing and Urban Development (HUD) loan and transfer of the grant deed in case of default. The executed grant deed is held in custody trust at U.S. Bank.
- f. A Capital Improvement Plan (CIP) Reserve, separate and distinct from the FRRP, provides for the establishment of prioritized projects in a 10-year facilities master plan.
- g. A Reserve for Specific Designations is established by the Board annually based on actual anticipated expenditures. The Reserve for Specific Designations is annually reevaluated when financial information regarding actual anticipated expenditures demonstrates that prudent financial management requires an allocation to this Reserve or a reallocation from it.

### Revenue Assumptions

- 4. Projected enrollment for 2019-20 is 2,764, a decrease of 91 pupils from 2018-19.
- 5. State Principal Apportionment is projected at \$548,204 for the Hold Harmless provision for state categorical revenue rolled into the Local Control Funding Formula.
- 6. Education Protection Act Funding of \$200 per pupil is projected at \$551,076.
- 7. Secured property taxes are currently projected to be \$54,016,00 which reflects a 4.7% increase from the level budgeted in the 2018-19 Estimated Actual level. Assumptions regarding property taxes are greatly influenced by activity through May 31, 2019 and trends in tax roll changes and refunds. County tax assessor estimates for tax revenues for 2019-20 are not available until September 2019.
- 8. All other taxes are as follows: Unsecured Roll Taxes of \$1,732,500; Homeowners exemption of \$285,000; prior year taxes of \$585,000. Because the District is in Basic Aid status, the District is not eligible to receive supplemental taxes.
- 9. Federal revenue for 2019-20 is projected higher due to presidential budget proposals for education. Early estimates for Title I funds show expected one year increases. A 20% estimated increase in funding is anticipated for Federal Title I Grants.
- 10. The Governor's May Revision includes the statutory COLA of 3.26% (\$17.59 per ADA) and a 2019-20 Statewide Target Rate of \$557.27 per ADA for special education. The May Revision also includes a proposal in non-AB602 funding for supplemental services for students with disabilities.
- 11. Mandated costs are budgeted based on the selection of the block grant option at \$32.18 per K-8th grade ADA and \$61.94 per grades 9-12 ADA. The mandate block grant is estimated at \$118,397.
- 12. Lottery income is budgeted at a student rate of \$204 (\$151 unrestricted and \$53 restricted).

13. The Orange County Treasurer-Tax Collector's current year-to-date gross yield for fiscal year 2018-19 is 2.02% and the current net yield is 1.96%. The forecasted net yield for the Orange County Educational Investment Pool (OCEIP) is expected to be about 2.09%.
14. Fee-paid busing is projected to generate \$335,335.
15. Revenue from facilities and grounds leases is projected to be \$50,700.

### Expenditure Assumptions

16. Certificated salaries are expected to be \$22,814,221, a net decrease of \$421,274 primarily due to savings from numerous retirements. Salaries have been adjusted to reflect current position control and the needs of the district. The total certificated Full-Time Equivalent is projected to be 165 FTE for 2019-2020, a net decrease of 2 FTEs due to attrition and projected staffing needs.

The 2019-20 settlement agreements proposed for approval at the same meeting as the adopted budget are not included in this budget. The budget will be adjusted subsequent to the salary settlement agreements for the Laguna Beach Unified Faculty Association (LaBUFA). Nonetheless, funds are reserved in the fund balance for this proposed settlement.

17. Classified salaries are expected to be \$8,964,537, a net increase of \$173,620 primarily due to estimated step and column increases. In addition, classified salaries have been adjusted to reflect current position control and the needs of the district. The total classified Full-Time Equivalent is projected to be 121 FTE for 2019-2020.

The 2019-20 settlement agreements proposed for approval at the same meeting as the adopted budget are not included in this budget. The budget will be adjusted subsequent to the salary settlement agreements for the Classified School Employees' Association (CSEA). Nonetheless, funds are reserved in the fund balance for this proposed settlement.

18. Benefits including statutory, retirement, and health and welfare costs decreased by \$79,929. The primary decrease is attributed to the removal of the one-time STRS payment for retirement incentive projected in 2018-19.

Statutory costs include Medicare (1.45%), Social Security (6.20% for classified employees only), State Unemployment Insurance (0.05%), and Worker's Compensation (1.259%, representing a slight increase from 1.154% in 2018-19).

Employer contributions for the Public Employees' Retirement System have increased from 18.062% to 20.733% of classified salaries.

The Governor's May Revision proposes a supplemental contribution with non-Prop. 98 funds to reduce the 2019-20 CalSTRS employer statutory rate from 18.13% to 16.70%.

The Districtwide hard cap for health and welfare benefits has been increased from \$4,559,000 to \$4,780,000 for all employees. The District will contribute an annual amount for eligible unit members based on a tiered structure. Eligible unit members will be responsible for any costs incurred over the individual district contribution.

19. Textbooks, supplies, services and equipment are budgeted based on school site allocations and department needs identified during collaborative budget development meetings.
20. Contracted services and other operating costs are based on projected expenditures for routine maintenance, utilities, insurance, special education, pupil transportation and technology.
21. Capital outlay is based on district needs and initiatives. In 2019-20, the Technology Department plans to purchase network electronics in order to replace every wireless access point in the district. The wireless network was upgraded five years ago. Since that time, new wireless technology has emerged to support faster speeds and higher simultaneous device counts.

#### **Interfund Transfer Assumptions**

22. A General Fund transfer to the Cafeteria Fund in the amount of \$250,000 is budgeted to maintain a positive ending fund balance. The revenue collected for food sales is not projected to be sufficient to pay for the food service staff and food cost attributed to this fund.
23. A transfer of \$500,000 from the General Fund to the Special Reserve for Non-Capital Outlay (Fund 17) is budgeted for the Basic Aid Differential.
24. A transfer of \$900,000 from the General Fund to the Special Reserve Fund (Capital Projects) Fund is budgeted for the facility, repair and replacement program (FRRP).
25. A transfer of \$1,200,000 from the General Fund to the Special Reserve Fund (Capital Projects) Fund is budgeted for the Capital Improvement Plan (CIP).

## GLOSSARY OF TERMS

**Abatement** The return of part or all of an item of income or expenditure to its source during the current fiscal year.

**Accounts Payable** Amounts due and owed to private persons, business firms, governmental units, or others for goods received and services rendered prior to the end of the fiscal year. Includes amounts billed but not paid.

**Accounts Receivable** Amounts due and owed from private persons, business firms, governmental units, or others for goods received and services rendered prior to the end of the fiscal year. Includes amounts billed but not received.

**Apportionment** An allocation of state or federal aid, district taxes, or other monies to school districts or other governmental units.

**Apportionment Notice** A document notifying school districts when monies have been deposited with the county treasurer.

**Appropriation** An allocation of budgetary funds made by the governing board for specific purposes and limited as to the time when it may be expended.

**Appropriation For Contingencies** That portion of the current year's budget that is not appropriated for any specific purpose but is held subject to intrabudget transfer; i.e., transfer to other specific appropriations as needed during the fiscal year. (See Designated for Economic Uncertainties)

**ASB Funds** See Student Body Fund

**Assessed Value** The value of land, homes, or businesses set by the county assessor for property tax purposes. Assessed value is either the appraised value of any newly built or purchased property or the value on March 1, 1975, of continuously owned property, plus an annual increase. This increase is tied to the California Consumer Price Index (CPI) but may not exceed two (2) percent (see Proposition 13).

**Assigned Reserve** Consists of funds that are set aside with the intent to be used for a specific purpose by the district's highest level of decision making authority or a body or official that has been given the authority to assign funds.

**Available Balance** That portion of the appropriation available to be obligated. Appropriation amount, less pre-encumbrance amount, less encumbrance amount, less amount expended, equals the available balance.

**Available Cash** Cash on hand or on deposit in a given fund that is unencumbered and can be utilized for meeting current or future obligations.

**Average Daily Attendance (ADA)** Total approved days of attendance in the school district divided by the number of days the schools in the district are in session for at least the required minimum day.

**Balance Sheet** A financial statement that shows assets, liabilities, reserves, and fund balance of an entity at a specific date and is properly classified to exhibit the financial condition of the entity as of that specific date.

**Basic Aid** Under the Local Control Funding Formula (LCFF), a basic aid district is defined as a district that does not receive state aid to fund the base entitlement for transition to the LCFF or any portion of the LCFF at full implementation. The intent of the LCFF is that no school district incurs a total loss of state funding and that basic aid districts retain the growth in local property tax revenues. Also known as Community-Funded School Districts.

**Block Grant** A lump sum allocation of special purpose funds.

**Bonded Indebtedness** An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Districts may levy a local property tax to repay debts which were approved prior to June 1978; Proposition 13 prevents them incurring new indebtedness.

**Budget Act** The legislative vehicle for the state's budget appropriations. It must be passed by a two-thirds vote of each house and sent to the Governor by June 15 each year. The Governor may reduce or delete individual items but may not make increases.

**California Basic Educational Data System (CBEDS)** An annual collection of basic student and staff data; includes student enrollment, graduates, dropouts, course enrollment, enrollment in alternative education, gifted and talented education, and more.

**California School Information Services (CSIS)** Build capacity of Local Education Agencies (LEAs) to implement and maintain comparable, effective, and efficient student information systems that will support LEA daily program needs and promote the use of information for educational decision-making by school-site, district office and county staff. Enable the accurate and timely exchange of student transcripts between Local Education Agencies and to post secondary institutions. Assist Local Education Agencies to transmit state reports electronically to the California Department of Education, thereby reducing reporting burden of LEA staff.

**Capital Outlay** Amounts paid for the acquisition of fixed assets or additions to fixed assets, including land, buildings, building fixtures, service systems and equipment, or the improvement to or replacement of any of these assets.

**Categorical Aid** Funds from state or federal sources that are in addition to the general-purpose funding to serve a specific pupil population or to provide specific services and activities. These funds have varying degrees of fiscal and program compliance requirements.

**Certificated Employees** Employees who are required by the state to hold teaching credentials, including full-time, part-time, substitute or temporary teachers, and most administrators.

**Chart of Accounts** A list of accounts, systematically arranged, applicable to the district. The chart of accounts lists authorized account components (i.e., fund, site, function, cost center, object).

**Classified Employees** Employees who are not required to hold teaching credentials, such as school secretaries, cafeteria personnel, and some management personnel.

**Clearing Account** Account used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocate or for recording the net differences under the proper account. (See Revolving Cash Account and Petty Cash.)

**Common Core Standards** New standards developed through a state-led national initiative to establish consistent and clear education standards for English language arts and mathematics that would better prepare American students for success in college, career, and the competitive global economy.

**Collective Bargaining** A law passed by the California Legislature, which sets out the manner and scope of negotiating between school districts and employee organizations. The law also mandates a regulation board.

**Committed Reserve** Consists of funds that are set aside for a specific purpose by the district's highest level of decision making authority (governing board). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.

**Community-Funded School Districts** Also known as basic aid school districts and denotes that local property taxes collected exceed the LCFF funding mechanism. In those cases, the districts keep all their property taxes and get no LCFF money from the State.

**Consumer Price Index (CPI)** A measure of the cost-of-living compiled by the United States Bureau of Labor Statistics. Consumer Price Indexes SB 160 (1975) are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

**Controlling Account** A summary account, usually maintained in the general ledger, in which is entered the aggregate of the debit and the credit postings to a number of identical, similar, or related accounts called subsidiary or detail account. Its balance equals the sum of the balances of the detail accounts.

**Cost-of-Living Adjustment (COLA)** An increase of funding for categorical programs. The amount of the COLA may or may not be related to inflationary increases in cost. The statutory COLA is established in accordance with Ed Code Section 42238 and may or may not be funded.

**Credit** The right side of a double-entry accounting posting. The credit will reduce assets and expenditures and increase liabilities, income and fund balance.

**Current Expense of Education** The current general fund operating expenditures of a school district for kindergarten and grades one through twelve excluding expenditures for food services, community services, facility acquisition and construction, and object codes 6000 and 7000.



**Debit** The left side of a double-entry accounting posting. The debit will increase assets and expenditure.

**Deferred Maintenance** Deferred maintenance funds are to be used for major repair or replacement of existing school building components. Typically, this includes plumbing, heating, air conditioning, electrical systems, roofing, interior/exterior painting, floor systems, etc.

**Deferred Revenue** Income received but unearned in a given period, set up as a liability to be included as income earned in subsequent periods.

**Deficit** Excess of liabilities over assets, or excess of expenditures over revenue.

**Designated For Economic Uncertainties (DEU)** A component of the ending fund balance specifically designated for unforeseen liabilities. The amount of DEU recommended by state guidelines is based on ADA. For LBUSD the amount of DEU is mandated at three-percent of general fund expenditures and other uses of funds. (See Appropriation For Contingencies.)

**Direct Support Charges** Charges for a support program and services that directly benefit other programs.

**Disbursements** Actual payments by currency, check or warrant. (The term is not synonymous with expenditures.)

**Education Code** The main body of law which regulates education in California. Additional regulations are contained in the California Administrative Code, Title 5 and 8, the Government Code and general statutes.

**Education Jobs and Medicaid Assistance Act of 2009 (Ed Jobs)** This is onetime federal funding with the primary focus of the funds directed to K-12 Education to be spent on saving or creating jobs at the school site level.

**Education Protection Account (EPA)** Provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. The EPA funding is a component of an LEA's total revenue limit or charter school general purpose entitlement.

**Employee Benefits** Amounts paid by the district on behalf of employees; these amounts are over and above gross salary. Although not paid directly to employees, employee benefits are a significant component cost of total compensation (salary and benefits). Examples of employee benefits are: group health and life insurance, contributions to employee retirement systems including FICA/OASDI (Social Security), workers' compensation, and unemployment insurance.

**Encroachment** The expenditure obligations in the form of purchase orders, contracts, salaries, and other commitments which exceed revenue to operate a restricted program and appropriate unrestricted general operating funds.

**Encumbrance** Reservation or restriction on an appropriation when issuing an obligation in the form of purchase orders, contracts, salaries, or other commitments.

**Entitlement** An apportionment based on specific qualifications. Funds for entitlements are earned when the funds are apportioned to the district. Funds not expended at year-end must be reported as Reserved Fund Balance on the financial statements.

**Excess Tax Revenue** Tax revenues which are greater than a governmental entity's allowable Gann appropriations limitation. The Gann Amendment requires that these funds be returned to taxpayers by revised tax rates or altered fee schedule.

**Expenditures** Amounts paid or liabilities incurred for all purposes. Accounts kept on an accrual basis include all charges whether paid or not. Accounts kept on a cash basis will include only actual cash disbursements.

**Fair Share** An amount equivalent to the State funding reduction to school district revenue limits. Since, a Basic Aid district does not receive state funding under the revenue limit calculation, the State has no revenue limit apportionment to reduce. Therefore, the State reduces state categorical funds for the equivalent amount.

**Fiscal Year** A period of one year, the beginning and ending dates of which are fixed by statute; for California public schools, the period beginning July 1 and ending June 30.

**Fixed Assets** Assets of a permanent character having continuing value; i.e., land, buildings, machinery, furniture, and equipment. The term capital asset is sometimes used in the same sense, however, fixed assets is preferred.

**Flexibility Provisions** Under extraordinary session action the State Legislature enacted funding rules that allow districts to treat revenues that were previously restricted to specific purposes to now utilize those resources in an unrestricted manner for any educational purpose.

**Four C's Learning Environment** The District's Technology Program provides powerful instructional tools as students work together in a 21st Century learning environment to participate and compete in today's global and digital community. The "4CLE" consists of critical thinking, communication skills, collaboration and creativity.

**Fringe Benefits** See Employee Benefits.

**Full-Time Equivalent (FTE)** The percentage of time a staff member works represented as a decimal. A full-time person is 1.0, a half-time person is 0.5 and a quarter-time person is 0.25.

**Fully Qualified Account (FQA)** An account that has been properly authorized by the Chart of Accounts and has been established in the LBUSD financial system for use.

**Fund** A sum of money or other resources set aside for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. A fund is a distinct financial or fiscal entity with a self-balancing set of accounts.

**Fund Balance** The difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. The fund equity of governmental and trust funds.

**Gann Limit** The initiative established a ceiling, or limit, on each year's appropriation of tax dollars by the state, cities, counties, school districts, and special districts. Using the base year of 1978-79, subsequent year limits are adjusted for the change in the California Consumer Price Index (CPI) or per capita personal income, whichever is smaller, and for any change in population. This has been revised as of June 1990 with the passage of Proposition 111.

**General Education Apportionment's** The majority of state fund allocated to K-12 education is provided to school districts as general education apportionments. These funds are allocated based upon a district's classification (elementary, high school, or unified) and size, as measured by Average Daily Attendance (ADA).

**General Fund** The fund used to finance the ordinary operations of the school district. It is available for any legally authorized purpose.

**General Ledger** A book, file, or other device in which accounts are kept to the degree of detail necessary to summarize the financial transactions of the school system.

**Government Accounting Standards Board (GASB)** The governing body for general accepted accounting standards for governmental agencies. This board issues statement which set the standards for financial reporting. The following are some recent statements that impact school districts:

- **GASB Statement No. 45**, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* (June 2004)
- **GASB Statement No. 54**, *Fund Balance Reporting and Governmental Fund Type Definitions* (February 2009)
- **GASB Statement No. 67**, *Financial Reporting for Pension Plans* (June 2012)
- **GASB Statement No. 68**, *Accounting and Financial Reporting for Pensions* (June 2012)
- **GASB Statement No. 74**, *Financial Reporting for Postemployment Benefit Plans Other Than Pensions Plans* (June 2016)
- **GASB Statement No. 75**, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (June 2017)

**Grant** A contribution, either in money or material goods, made by one entity to another. Grants may be for specific or general purposes. Funds for grants are earned when the district makes qualifying expenditures under the particular grant. Funds not expended at year-end must be reported as Deferred Revenue on the financial statements.

**Health Benefits Cap** Also referenced as H&W CAP, this is the maximum District obligation under labor union contract for health & welfare benefits. This maximum stays in effect until a change is expressly agreed to in labor contracts. Any benefit premiums above this amount would require an additional agreed upon contribution or would result in employee payroll deductions.

**Health Benefits Set Aside** This is a contribution agreed upon under labor union contract to be applied to employee health & welfare benefits, in order to reduce or eliminate employee deductions. A set aside is a onetime contribution and does not change the H&W CAP.

**Incentives** Financial rewards for implementing a new program, such as longer school day/year. Many of the “reforms” in SB 813 contain incentives.

**Income** Revenue and nonrevenue receipts. Revenue receipts are additions for which no obligations are incurred. Nonrevenue receipts are receipts of money in exchange for property of the school district or for which the district incurs an obligation.

**Indirect Cost Rate** A rate reflective of all indirect support charges to be applied to accounting units. The Indirect Cost Rate is usually applied as a percentage of total expenditures within a given accounting unit.

**Indirect Expense and Overhead** Those elements of indirect cost necessary in the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified.

**Indirect Support Charges** Routine services not performed as a special service for a particular program but allocated to using programs through the application of an Indirect Cost Rate.

**Individual Education Program (IEP)** A written agreement between a school district and parents or guardians of a special education child specifying an educational program tailored to the needs of the child.

**Inflation Factor** See Cost-Of-Living Adjustment.

**Interfund Transfers** Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Interfund transfers are not considered revenues or expenditures of the school system.

**Joint School Districts** School districts with territory in more than one county.

**Journal** Any accounting record in which the financial transactions of the district are formally recorded; i.e., the cash receipts book; check register and journal voucher.

**Journal Voucher** A form provided for the recording of certain financial transactions or information in place of, or supplementary to, the journal or registers.

**Ledger** A group of accounts in which are recorded the financial transactions of a governmental unit or other organization.

**Legislation** The major California school finance laws, in chronological order, are:

**SB 90**, 1972 – instituted revenue limits.

**AB 65**, 1977 – initiated a “long-term” solution to the Serrano-Priest decision, the School Improvement Program, and several other programs.

**SB 90**, 1977 – allowed reimbursement for costs resulting from state mandates.

**SB 154**, 1978 – allocated property taxes to cities, counties, schools after Proposition 13 (bailout).

- AB8**, 1979 – defined the source and method of funding schools, counties, cities, and special districts, including adjusting the allocation of property taxes.
- AB 777**, 1981 – allowed waivers, revised revenue limit formulas, and consolidated some categorical programs at the local level.
- SB 813**, 1983 – superseded previous school finance laws and made many changes to the California Education Code covering curriculum, graduation requirements, testing, mentor teachers, teacher evaluation, firing and firing procedures, student discipline, incentive programs, funding for revenue limits and categorical programs, various commissions and studies, and the preparation of statewide curriculum standards.
- Prop 98**, 1988 – Requires a minimum of State's General Fund revenue be allocated to K-14 education.
- Prop 20**, 2000 – Requires fifty percent of any growth in lottery funds for education over the 1997-98 base fiscal year be allocated to be used for instructional materials.
- SBX3 4**, 2009 – Flexibility provision that allows state revenues classified as Tier III to be utilized for any educational purpose.
- ABX4 3**, 2009 – Requires the State to reduce basic aid districts for an equivalent amount as non-basic aid districts. The amount is to be reduced from the subsequent year categorical funding.
- AB 3632**, 2010 – Requires school district to assume the responsibility for the cost of mental health services as identified for resident pupils.
- SB 70**, 2011 – Extends to 2014-15, two additional years, flexibility provisions that allow state revenues classified as Tier III to be utilized for any educational purpose. It also increases the basic aid district fair share amount to a recalculated 8.92%.

**Leveling Down** Decreasing the level of per pupil limits statewide toward those districts with lower revenue limits.

**Leveling Up** Increasing the level of per pupil revenue limits statewide toward that of higher revenue limit districts.

**Local Control and Accountability Plan (LCAP)** An important component of the Local Control Funding Formula (LCFF). Under the LCFF all local educational agencies are required to prepare an LCAP, which describes how annual goals for all pupils will be met, with specific activities to address state and local priorities identified pursuant to Education Code Section 52060(d). The LCAP requires a collaborative process with stakeholders in developing the plan and must be adopted by June 30 prior to the fiscal year for which it is created.

**Local Control Funding Formula (LCFF)** Governor Jerry Brown's school finance reform plan that proposes to establish a new way of distributing money to schools by combining revenue limits and most categorical formulas into a new formula. LCFF contains a *hold-harmless provision* that protects all local educational agencies from getting reduced funding in 2013-14.

**Mandated Cost** School district expenses which occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations, or initiative measures.

**Master Plan for Special Education** California categorical program for the education of all handicapped children, as enacted in SB 1870 (1980) and amended by SB 769 (1981).

**Mentor Teacher** A selected teacher who receives a stipend and additional monies for other costs under a program initiated in SB 813. The mentor teachers work with new and experienced teachers on curriculum and instruction and must spend at least 60 percent of their time in classroom teaching.

**Mental Health Services (AB 3632)** Services historically delivered by the County Department of Health Services. Sometimes these pupils identified for these services also require residential placement. The appropriations for these services were vetoed from the 2010-11 Health Department budget and legislation AB 3632 was enacted to shift the cost and responsibility of services to school districts.

**Nonspendable Reserve** Consists of funds that cannot be spent due to their form (e.g. inventories and prepaids) or funds that legally or contractually must be maintained intact.

**Object Code** A component of the account structure; the third element of the account structure (cost center) represents the state approved classification for recording revenue, expenditures, assets, liabilities and fund balance.

**P1** The first period report of attendance legally required to be filed with the State for the period of July 1 through December 31.

**P2** The second period report of attendance legally required to be filed with the State for the period of July 1 through April 15.

**PERB** Public Employment Relations Board (5 persons appointed by the governor) established to regulate collective bargaining disputes between school districts and employees. Formerly called EERB.

**Per Capita Personal Income** Income before taxes of California residents as estimated by the U.S. Department of Commerce.

**Petty Cash** A sum of money set aside for the purpose of making change or immediate payments of small amounts. (See also Revolving Cash Account.)

**PL 94-142** Federal law which mandates a "free and appropriate" education for all handicapped children.

**Proceeds of Taxes** Defined in the Gann Amendment as the revenue from taxes plus regulatory licenses, user charges, and user fees to the extent that such proceeds exceed the costs reasonably borne in providing the regulation product or service.

**Proficiency Requirements** Required examination of students' knowledge of basic skills according to standards set by local districts. Remedial help must be provided for those who fail to meet the standards; students must pass the tests to graduate. Different proficiency requirements apply to aides and new teachers.

**Proposition 2** Known as the Rainy Day Budget Stabilization Fund Act, this measure was approved by voters in November 2014. Proposition 2 amends the State Constitution to end the existing rules for a state budget reserve – the Budget Stabilization Act (BSA) – and replaces them with new rules. The new rules change how the state pays down debt and saves money in reserves.

Key changes resulting from Proposition 2 consist of:

State Debts

- Requires state to spend minimum amount each year to pay down specified debts.

State Reserves

- Changes amount that goes into a state budget reserve account (known as the Budget Stabilization Account, or BSA).
- Increases maximum size of the BSA.
- Changes rules for when state can put less money into the BSA.
- Changes rules for taking money out of the BSA.

School Reserves

- Creates state reserve for schools and community colleges.
- Sets maximum reserves that school districts can keep at the local level in some future years.
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**Proposition 4** See Gann Limits.

**Proposition 13** An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1 percent of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing taxes or levy other new taxes.

**Proposition 30** *The Schools and Local Public Safety Protection Act of 2012.* This proposition was approved by the voters on November 6, 2012. The measure temporarily increases the state's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. The revenue generated by the measure's temporary tax increases is included in the calculations of the Proposition 98 minimum guarantee - raising the guarantee by billions of dollars each year. A portion of the new revenues therefore would be used to support increased school funding, with the remainder helping to balance the state budget.

**Proposition 98** The Classroom Instructional Improvement and Accountability Act. This proposition amended Article XIII B of the Government Spending Limitation. Approved by the voters in November 1988, Proposition 98 requires that a minimum amount of the state's General Fund revenues be allocated to K-14 education, based on either a percentage share of state's General Fund revenues or the prior year K-14 funding base adjusted for workload and inflation.

**Proposition 111** This proposition was passed June 1990 and has three basic parts as follows: 1) Revised the California constitution to expand the statutory, spending authority (Gann Limit); 2) Rewrite portions of proposition 98 which cap the potential additional funds directed to the potential additional funds directed to the K-14 education; 3) Increase gasoline tax and truck weight fees to improve the state transportation infrastructure.

**Prorating** The allocating of expenditures or revenue from a single source to two or more accounts to show the correct distribution of charges or revenue.



**Purchase Order** A document which, when issued to a vendor, authorizes the delivery of specified merchandise or the performance of certain services, and encumbers the obligation by restricting all or part of the related appropriation.

**Reclassification of Revenue or Expenditures** Redesignation of current year's income or expenditure items previously posted to one account and later determined to be more properly charged to a different account.

**Registers** A listing of transactions of like kind that may be totaled and summarized for convenience in posing; i.e., payroll registers, warrant registers, and attendance registers.

**Requisition** A document submitted initiating a purchase order to secure specified materials or services. A purchase requisition pre-encumbers all or part of the related appropriation in anticipation of issuing an obligation through a purchase order.

**Reserve** An amount set aside to provide for estimated future expenditures for losses, working capital, or other specified purposes.

**Reserve Cap** The balance in a school district's General Fund account is often referred to as a reserve. Consistent with accounting standards, districts classify monies in their reserves as nonspendable, restricted (by law or external condition), committed (earmarked for future use by the school board), assigned (earmarked by the superintendent or other district official), or unassigned (all other monies).

Districts have reserves for several reasons. They use their reserves to manage cash flow, mitigate volatility in funding, address unexpected costs, save for large purchases, and obtain higher credit ratings. State and federal actions also affect school district reserves. Recent legislation includes a provision capping district General Fund reserves if, during the previous year, the state made a deposit into the state school reserve recently established by Proposition 2. The caps vary according to district size, with assigned and unassigned reserves capped at 6 percent of expenditures for mid-size districts.

**Resource** A field in SACS that is used to classify revenues and resulting expenditures in accord with restrictions or special reporting requirements placed on either aspects of LEA financial activities by law or regulation. Further, because such revenues frequently are not fully expended within a fiscal year, and related liabilities are not completely liquidated, the resource code is also to reflect restrictions and special reporting obligations on balance sheet accounts.

**Restricted Funds** Monies the use of which is restricted by legal requirements.

**Restricted Reserve** Consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.

**Revolving Cash Fund** A stated amount of money used primarily for emergency payroll and may be used for small or sundry disbursements. Funds are reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

**ROP/C** Regional Occupation Program/Centers. Established by a school district, group of districts, or county offices of education, the centers provide training for entry level jobs, counseling, and upgrading of skills for youths ages 16-18.

**School Site Council** Parents, students, teachers, and other staff selected by their peers to prepare a school improvement plan and assist in seeing that the planned activities are carried out.

**Scope of Bargaining** The range of subjects which are negotiated between school districts and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours, and working conditions; PERB is responsible for interpreting disputes about scope.

**Secured Tax Roll** Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by each county assessor.

**Seniority** A statutory system for protecting the job security of employees who have the longest periods of service in a district. With certain exceptions, the seniority list is used to determine which employees will be the first to be laid off or rehired.

**Sequestration** A term used to describe the employment of automatic, across-the-board spending cuts in the face of annual budget deficits.

**Transfer** Interdistrict or interfund payments or receipts not chargeable to expenditures or credited to revenue.

**Trust Fund** A fund used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

**Transitional Kindergarten** A program consisting of pre-kindergarten pupils that would have been within the former statute period for a normal kindergarten start date.

**Unassigned Reserve** The residual of all other funds that are not nonspendable, restricted, committed or assigned. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

**Unaudited Actuals** An annual statement reporting the financial activities of the LEA in which the data are not yet audited.

**Unearned Revenue** A liability for resources received prior to revenue recognition.

**Unencumbered Balance** That portion of an appropriation or allotment not yet expended or obligated.

**Unrealized Revenue** Estimated revenue less revenue received to date; also, the estimated revenue for the remainder of the fiscal year.

**Unsecured Roll** Assessed value of personal property other than secured property.



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# Financial Reporting Section

## Standardized Account Code Structure (SACS)

The Standardized Account Code Structure (SACS) came into existence in 1993 and 1995 when a statute was passed calling for development of a model accounting and budget structure. Prior to the statute, extensive research and input from the field was taken into account. Ernst and Young published a study in 1995 that developed the structure and prepared for plan conversion.

Prior to SACS, the State of California was one of the few states which could not report properly to the federal government and the data reported was not uniform or timely. These factors led to a difficulty in producing a multitude of detailed reports required by the State and Federal government.

With the implementation of SACS, school districts are able to provide better information for the public and reduce the number of financial reports due to the State. SACS has improved compliance with federal reporting requirements and improved decision-making at the state and local levels.

The reports submitted in this section are in the required SACS format.

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		55,132,118.00	0.00	55,132,118.00	57,697,243.00	0.00	57,697,243.00	4.7%
2) Federal Revenue	8100-8299		0.00	925,995.00	925,995.00	0.00	962,261.00	962,261.00	3.9%
3) Other State Revenue	8300-8599		1,072,859.00	2,949,436.00	4,022,295.00	559,346.00	3,023,816.00	3,583,162.00	-10.9%
4) Other Local Revenue	8600-8799		2,078,819.00	1,409,137.00	3,487,956.00	1,448,761.00	1,478,884.00	2,927,645.00	-16.1%
5) TOTAL, REVENUES			58,283,796.00	5,284,568.00	63,568,364.00	59,705,350.00	5,464,961.00	65,170,311.00	2.5%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		20,277,313.00	2,958,182.00	23,235,495.00	19,847,023.00	2,967,198.00	22,814,221.00	-1.8%
2) Classified Salaries	2000-2999		6,486,776.00	2,304,141.00	8,790,917.00	6,599,573.00	2,364,964.00	8,964,537.00	2.0%
3) Employee Benefits	3000-3999		10,264,650.00	3,992,162.00	14,256,812.00	9,952,308.00	4,224,575.00	14,176,883.00	-0.6%
4) Books and Supplies	4000-4999		2,337,682.00	305,548.00	2,643,230.00	2,211,059.00	405,456.00	2,616,515.00	-1.0%
5) Services and Other Operating Expenditures	5000-5999		6,237,512.00	3,759,712.00	9,997,224.00	6,036,227.00	3,528,010.00	9,564,237.00	-4.3%
6) Capital Outlay	6000-6999		1,448,010.00	657,250.00	2,105,260.00	1,112,383.00	1,044,000.00	2,156,383.00	2.4%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		196,000.00	201,210.00	397,210.00	196,000.00	210,000.00	406,000.00	2.2%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(49,181.00)	49,181.00	0.00	(65,931.00)	65,931.00	0.00	0.0%
9) TOTAL, EXPENDITURES			47,198,762.00	14,227,386.00	61,426,148.00	45,888,642.00	14,810,134.00	60,698,776.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,085,034.00	(8,942,818.00)	2,142,216.00	13,816,708.00	(9,345,173.00)	4,471,535.00	108.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		3,250,000.00	0.00	3,250,000.00	2,850,000.00	0.00	2,850,000.00	-12.3%
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		(9,300,557.00)	9,300,557.00	0.00	(9,345,173.00)	9,345,173.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,550,557.00)	9,300,557.00	(3,250,000.00)	(12,195,173.00)	9,345,173.00	(2,850,000.00)	-12.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,465,523.00)	357,739.00	(1,107,784.00)	1,621,535.00	0.00	1,621,535.00	-246.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,527,606.00	2,685,495.00	9,213,101.00	5,062,083.00	3,043,234.00	8,105,317.00	-12.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,527,606.00	2,685,495.00	9,213,101.00	5,062,083.00	3,043,234.00	8,105,317.00	-12.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,527,606.00	2,685,495.00	9,213,101.00	5,062,083.00	3,043,234.00	8,105,317.00	-12.0%
2) Ending Balance, June 30 (E + F1e)			5,062,083.00	3,043,234.00	8,105,317.00	6,683,618.00	3,043,234.00	9,726,852.00	20.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	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	3,043,234.00	3,043,234.00	0.00	3,043,234.00	3,043,234.00	0.0%
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	1,777,083.00	0.00	1,777,083.00	3,433,618.00	0.00	3,433,618.00	93.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,235,000.00	0.00	3,235,000.00	3,200,000.00	0.00	3,200,000.00	-1.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	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	548,204.00	0.00	548,204.00	548,204.00	0.00	548,204.00	0.0%
Education Protection Account State Aid - Current Year		8012	560,226.00	0.00	560,226.00	551,076.00	0.00	551,076.00	-1.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	282,888.00	0.00	282,888.00	285,000.00	0.00	285,000.00	0.7%
Timber Yield Tax		8022	4.00	0.00	4.00	4.00	0.00	4.00	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	51,575,950.00	0.00	51,575,950.00	54,016,000.00	0.00	54,016,000.00	4.7%
Unsecured Roll Taxes		8042	1,600,000.00	0.00	1,600,000.00	1,732,500.00	0.00	1,732,500.00	8.3%
Prior Years' Taxes		8043	583,168.00	0.00	583,168.00	585,000.00	0.00	585,000.00	0.3%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
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			55,150,440.00	0.00	55,150,440.00	57,717,784.00	0.00	57,717,784.00	4.7%
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	(18,322.00)	0.00	(18,322.00)	(20,541.00)	0.00	(20,541.00)	12.1%
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			55,132,118.00	0.00	55,132,118.00	57,697,243.00	0.00	57,697,243.00	4.7%
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	512,877.00	512,877.00	0.00	512,877.00	512,877.00	0.0%
Special Education Discretionary Grants		8182	0.00	48,599.00	48,599.00	0.00	47,169.00	47,169.00	-2.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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		191,032.00	191,032.00		229,830.00	229,830.00	20.3%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		47,547.00	47,547.00		47,547.00	47,547.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		7,757.00	7,757.00		7,757.00	7,757.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		10,499.00	10,499.00		10,499.00	10,499.00	0.0%
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		13,582.00	13,582.00		13,582.00	13,582.00	0.0%
Other NCLB / Every Student Succeeds Act		8290							
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	94,102.00	94,102.00	0.00	93,000.00	93,000.00	-1.2%
TOTAL, FEDERAL REVENUE			0.00	925,995.00	925,995.00	0.00	962,261.00	962,261.00	3.9%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	629,145.00	0.00	629,145.00	118,397.00	0.00	118,397.00	-81.2%
Lottery - Unrestricted and Instructional Materials		8560	435,229.00	163,656.00	598,885.00	432,464.00	151,792.00	584,256.00	-2.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		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		20,556.00	20,556.00		20,556.00	20,556.00	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		110,995.00	110,995.00		221,360.00	221,360.00	99.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,485.00	2,654,229.00	2,662,714.00	8,485.00	2,630,108.00	2,638,593.00	-0.9%
TOTAL, OTHER STATE REVENUE			1,072,859.00	2,949,436.00	4,022,295.00	559,346.00	3,023,816.00	3,583,162.00	-10.9%

			2018-19 Estimated Actuals			2019-20 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	4,000.00	0.00	4,000.00	1,000.00	0.00	1,000.00	-75.0%
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	79,900.00	0.00	79,900.00	50,700.00	0.00	50,700.00	-36.5%
Interest		8660	199,500.00	0.00	199,500.00	205,940.00	0.00	205,940.00	3.2%
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	325,000.00	0.00	325,000.00	335,335.00	0.00	335,335.00	3.2%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,178.00	0.00	1,178.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,469,241.00	2,435.00	1,471,676.00	855,786.00	0.00	855,786.00	-41.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		1,406,702.00	1,406,702.00		1,478,884.00	1,478,884.00	5.1%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,078,819.00	1,409,137.00	3,487,956.00	1,448,761.00	1,478,884.00	2,927,645.00	-16.1%
TOTAL, REVENUES			58,283,796.00	5,284,568.00	63,568,364.00	59,705,350.00	5,464,961.00	65,170,311.00	2.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	16,490,246.00	2,022,115.00	18,512,361.00	16,073,390.00	2,039,911.00	18,113,301.00	-2.2%
Certificated Pupil Support Salaries		1200	1,334,620.00	724,560.00	2,059,180.00	1,327,906.00	718,907.00	2,046,813.00	-0.6%
Certificated Supervisors' and Administrators' Salaries		1300	2,435,198.00	211,507.00	2,646,705.00	2,425,242.00	208,380.00	2,633,622.00	-0.5%
Other Certificated Salaries		1900	17,249.00	0.00	17,249.00	20,485.00	0.00	20,485.00	18.8%
TOTAL, CERTIFICATED SALARIES			20,277,313.00	2,958,182.00	23,235,495.00	19,847,023.00	2,967,198.00	22,814,221.00	-1.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,420,938.00	1,405,002.00	2,825,940.00	1,466,467.00	1,474,351.00	2,940,818.00	4.1%
Classified Support Salaries		2200	1,381,221.00	479,957.00	1,861,178.00	1,389,604.00	477,580.00	1,867,184.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	1,127,701.00	119,576.00	1,247,277.00	1,159,439.00	123,700.00	1,283,139.00	2.9%
Clerical, Technical and Office Salaries		2400	1,993,028.00	188,110.00	2,181,138.00	2,008,405.00	194,733.00	2,203,138.00	1.0%
Other Classified Salaries		2900	563,888.00	111,496.00	675,384.00	575,658.00	94,600.00	670,258.00	-0.8%
TOTAL, CLASSIFIED SALARIES			6,486,776.00	2,304,141.00	8,790,917.00	6,599,573.00	2,364,964.00	8,964,537.00	2.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,366,961.00	2,733,646.00	6,100,607.00	3,390,717.00	2,859,907.00	6,250,624.00	2.5%
PERS		3201-3202	893,690.00	325,418.00	1,219,108.00	1,055,123.00	410,026.00	1,465,149.00	20.2%
OASDI/Medicare/Alternative		3301-3302	768,186.00	197,255.00	965,441.00	768,011.00	203,130.00	971,141.00	0.6%
Health and Welfare Benefits		3401-3402	3,886,921.00	672,079.00	4,559,000.00	4,098,336.00	681,664.00	4,780,000.00	4.8%
Unemployment Insurance		3501-3502	13,400.00	2,629.00	16,029.00	13,251.00	2,657.00	15,908.00	-0.8%
Workers' Compensation		3601-3602	310,682.00	61,135.00	371,817.00	334,560.00	67,191.00	401,751.00	8.1%
OPEB, Allocated		3701-3702	130,000.00	0.00	130,000.00	200,000.00	0.00	200,000.00	53.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	894,810.00	0.00	894,810.00	92,310.00	0.00	92,310.00	-89.7%
TOTAL, EMPLOYEE BENEFITS			10,264,650.00	3,992,162.00	14,256,812.00	9,952,308.00	4,224,575.00	14,176,883.00	-0.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	425,643.00	1,486.00	427,129.00	732,464.00	151,792.00	884,256.00	107.0%
Books and Other Reference Materials		4200	31,986.00	2,940.00	34,926.00	7,160.00	1,405.00	8,565.00	-75.5%
Materials and Supplies		4300	1,062,598.00	236,343.00	1,298,941.00	807,790.00	188,281.00	996,071.00	-23.3%
Noncapitalized Equipment		4400	817,455.00	64,779.00	882,234.00	663,645.00	63,978.00	727,623.00	-17.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,337,682.00	305,548.00	2,643,230.00	2,211,059.00	405,456.00	2,616,515.00	-1.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,800,000.00	712,716.00	2,512,716.00	1,880,900.00	685,000.00	2,565,900.00	2.1%
Travel and Conferences		5200	264,055.00	67,069.00	331,124.00	213,469.00	41,328.00	254,797.00	-23.1%
Dues and Memberships		5300	51,608.00	8,963.00	60,571.00	52,310.00	7,005.00	59,315.00	-2.1%
Insurance		5400 - 5450	281,991.00	0.00	281,991.00	290,958.00	0.00	290,958.00	3.2%
Operations and Housekeeping Services		5500	759,875.00	50,000.00	809,875.00	800,300.00	60,000.00	860,300.00	6.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	507,880.00	1,001,749.00	1,509,629.00	474,402.00	767,108.00	1,241,510.00	-17.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,825.00	260.00	2,085.00	1,740.00	260.00	2,000.00	-4.1%
Professional/Consulting Services and Operating Expenditures		5800	2,312,740.00	1,918,355.00	4,231,095.00	2,076,848.00	1,967,161.00	4,044,009.00	-4.4%
Communications		5900	257,538.00	600.00	258,138.00	245,300.00	148.00	245,448.00	-4.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,237,512.00	3,759,712.00	9,997,224.00	6,036,227.00	3,528,010.00	9,564,237.00	-4.3%

			2018-19 Estimated Actuals			2019-20 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	11,943.00	247,491.00	259,434.00	50,000.00	380,000.00	430,000.00	65.7%
Buildings and Improvements of Buildings		6200	87,651.00	352,724.00	440,375.00	0.00	533,500.00	533,500.00	21.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,301,086.00	57,035.00	1,358,121.00	852,383.00	50,500.00	902,883.00	-33.5%
Equipment Replacement		6500	47,330.00	0.00	47,330.00	210,000.00	80,000.00	290,000.00	512.7%
TOTAL, CAPITAL OUTLAY			1,448,010.00	657,250.00	2,105,260.00	1,112,383.00	1,044,000.00	2,156,383.00	2.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	150,000.00	201,210.00	351,210.00	150,000.00	210,000.00	360,000.00	2.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	46,000.00	0.00	46,000.00	46,000.00	0.00	46,000.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			196,000.00	201,210.00	397,210.00	196,000.00	210,000.00	406,000.00	2.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(49,181.00)	49,181.00	0.00	(65,931.00)	65,931.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(49,181.00)	49,181.00	0.00	(65,931.00)	65,931.00	0.00	0.0%
TOTAL, EXPENDITURES									
			47,198,762.00	14,227,386.00	61,426,148.00	45,888,642.00	14,810,134.00	60,698,776.00	-1.2%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	3,000,000.00	0.00	3,000,000.00	2,600,000.00	0.00	2,600,000.00	-13.3%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	250,000.00	0.00	250,000.00	250,000.00	0.00	250,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,250,000.00	0.00	3,250,000.00	2,850,000.00	0.00	2,850,000.00	-12.3%
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	(9,300,557.00)	9,300,557.00	0.00	(9,345,173.00)	9,345,173.00	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			(9,300,557.00)	9,300,557.00	0.00	(9,345,173.00)	9,345,173.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(12,550,557.00)	9,300,557.00	(3,250,000.00)	(12,195,173.00)	9,345,173.00	(2,850,000.00)	-12.3%

			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)	
Description	Function Codes	Object Codes							
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	55,132,118.00	0.00	55,132,118.00	57,697,243.00	0.00	57,697,243.00	4.7%
2) Federal Revenue		8100-8299	0.00	925,995.00	925,995.00	0.00	962,261.00	962,261.00	3.9%
3) Other State Revenue		8300-8599	1,072,859.00	2,949,436.00	4,022,295.00	559,346.00	3,023,816.00	3,583,162.00	-10.9%
4) Other Local Revenue		8600-8799	2,078,819.00	1,409,137.00	3,487,956.00	1,448,761.00	1,478,884.00	2,927,645.00	-16.1%
5) TOTAL, REVENUES			58,283,796.00	5,284,568.00	63,568,364.00	59,705,350.00	5,464,961.00	65,170,311.00	2.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		27,934,097.00	8,182,713.00	36,116,810.00	26,367,875.00	8,545,059.00	34,912,934.00	-3.3%
2) Instruction - Related Services	2000-2999		4,855,776.00	883,241.00	5,739,017.00	4,847,677.00	918,794.00	5,766,471.00	0.5%
3) Pupil Services	3000-3999		4,301,877.00	2,030,248.00	6,332,125.00	4,305,754.00	2,073,359.00	6,379,113.00	0.7%
4) Ancillary Services	4000-4999		1,834,334.00	17,142.00	1,851,476.00	1,823,705.00	18,039.00	1,841,744.00	-0.5%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,294,639.00	139,139.00	5,433,778.00	5,449,209.00	131,630.00	5,580,839.00	2.7%
8) Plant Services	8000-8999		2,782,039.00	2,773,693.00	5,555,732.00	2,898,422.00	2,913,253.00	5,811,675.00	4.6%
9) Other Outgo	9000-9999	Except 7600-7699	196,000.00	201,210.00	397,210.00	196,000.00	210,000.00	406,000.00	2.2%
10) TOTAL, EXPENDITURES			47,198,762.00	14,227,386.00	61,426,148.00	45,888,642.00	14,810,134.00	60,698,776.00	-1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			11,085,034.00	(8,942,818.00)	2,142,216.00	13,816,708.00	(9,345,173.00)	4,471,535.00	108.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,250,000.00	0.00	3,250,000.00	2,850,000.00	0.00	2,850,000.00	-12.3%
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	(9,300,557.00)	9,300,557.00	0.00	(9,345,173.00)	9,345,173.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,550,557.00)	9,300,557.00	(3,250,000.00)	(12,195,173.00)	9,345,173.00	(2,850,000.00)	-12.3%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,465,523.00)	357,739.00	(1,107,784.00)	1,621,535.00	0.00	1,621,535.00	-246.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,527,606.00	2,685,495.00	9,213,101.00	5,062,083.00	3,043,234.00	8,105,317.00	-12.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,527,606.00	2,685,495.00	9,213,101.00	5,062,083.00	3,043,234.00	8,105,317.00	-12.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,527,606.00	2,685,495.00	9,213,101.00	5,062,083.00	3,043,234.00	8,105,317.00	-12.0%
2) Ending Balance, June 30 (E + F1e)			5,062,083.00	3,043,234.00	8,105,317.00	6,683,618.00	3,043,234.00	9,726,852.00	20.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	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	3,043,234.00	3,043,234.00	0.00	3,043,234.00	3,043,234.00	0.0%
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	1,777,083.00	0.00	1,777,083.00	3,433,618.00	0.00	3,433,618.00	93.2%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,235,000.00	0.00	3,235,000.00	3,200,000.00	0.00	3,200,000.00	-1.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			8,105,317.00	5,564,738.00	2,722,815.00	4,437,134.00	227,380.00	4,770,238.00	14,015,924.00	10,893,850.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		82,231.00	82,231.00	222,286.00	82,231.00	0.00	140,055.00	32,892.00	37,278.00
Property Taxes	8020-8079		562,752.00	0.00	1,040,718.00	0.00	9,715,813.00	19,081,217.00	2,050,220.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	57,458.00	14,815.00	0.00	106,110.00	0.00
Other State Revenue	8300-8599		0.00	0.00	22,581.00	650.00	0.00	334,678.00	130,845.00	7,835.00
Other Local Revenue	8600-8799		38,575.00	57,159.00	11,693.00	427,643.00	7,977.00	45,760.00	1,011,989.00	56,195.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			683,558.00	139,390.00	1,297,278.00	567,982.00	9,738,605.00	19,601,710.00	3,332,056.00	101,308.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		324,643.00	549,473.00	2,355,435.00	2,140,430.00	2,153,541.00	0.00	4,261,223.00	2,112,294.00
Classified Salaries	2000-2999		3,499.00	499,560.00	555,757.00	785,259.00	860,643.00	724,845.00	830,721.00	745,591.00
Employee Benefits	3000-3999		831,918.00	636,209.00	709,115.00	1,305,613.00	670,984.00	667,722.00	1,576,058.00	624,534.00
Books and Supplies	4000-4999		41,482.00	231,648.00	169,493.00	303,329.00	162,154.00	78,570.00	69,835.00	69,751.00
Services	5000-5999		366,531.00	983,926.00	495,526.00	613,263.00	740,063.00	561,829.00	769,699.00	823,732.00
Capital Outlay	6000-6599		140,987.00	213,538.00	520,178.00	292,558.00	153,668.00	8,437.00	56,485.00	4,821.00
Other Outgo	7000-7499		20,323.00	20,317.00	43,447.00	29,573.00	23,638.00	0.00	35,878.00	5,424.00
Interfund Transfers Out	7600-7629		165,000.00	0.00	500,000.00	0.00	0.00	2,100,000.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,894,383.00	3,134,671.00	5,348,951.00	5,470,025.00	4,764,691.00	4,141,403.00	7,599,899.00	4,386,147.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		308,193.00							
Accounts Receivable	9200-9299		264,274.00	118,459.00	126,245.00	216,413.00	0.00	33,691.00	409,775.00	
Due From Other Funds	9310		504.00	10,782.00						
Stores	9320									
Prepaid Expenditures	9330		30,766.00							
Other Current Assets	9340		(73,724.00)	(16,334.00)	(56,974.00)	2,447.00	(25,497.00)	13,039.00	12,504.00	(4,188.00)
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	530,013.00	112,907.00	69,271.00	218,860.00	(25,497.00)	46,730.00	(4,188.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		1,859,700.00	(57,022.00)	303,279.00	(473,429.00)	405,559.00	261,351.00	(723,490.00)	463,936.00
Due To Other Funds	9610		67.00	16,571.00	(6,000,000.00)			6,000,000.00		
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	1,859,767.00	(40,451.00)	(5,696,721.00)	(473,429.00)	405,559.00	6,261,351.00	(463,936.00)
<u>Nonoperating</u>										
Suspense Clearing	9910			0.00						
TOTAL BALANCE SHEET ITEMS			0.00	(1,329,754.00)	153,358.00	5,765,992.00	692,289.00	(431,056.00)	(6,214,621.00)	1,145,769.00
E. NET INCREASE/DECREASE (B - C + D)			(2,540,579.00)	(2,841,923.00)	1,714,319.00	(4,209,754.00)	4,542,858.00	9,245,686.00	(3,122,074.00)	(4,752,963.00)
F. ENDING CASH (A + E)			5,564,738.00	2,722,815.00	4,437,134.00	227,380.00	4,770,238.00	14,015,924.00	10,893,850.00	6,140,887.00
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		6,140,887.00	5,700,393.00	20,938,137.00	17,342,687.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	169,822.00	37,278.00	37,278.00	175,698.00	0.00		1,099,280.00	1,099,280.00
Property Taxes	8020-8079	3,692,488.00	19,108,630.00	1,006,454.00	360,212.00	0.00		56,618,504.00	56,618,504.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(20,541.00)	0.00		(20,541.00)	(20,541.00)
Federal Revenue	8100-8299	32,693.00	62,707.00	0.00	44,437.00	644,041.00		962,261.00	962,261.00
Other State Revenue	8300-8599	251,064.00	0.00	0.00	2,611,348.00	224,161.00		3,583,162.00	3,583,162.00
Other Local Revenue	8600-8799	154,723.00	510,460.00	45,042.00	62,296.00	498,133.00		2,927,645.00	2,927,645.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		4,300,790.00	19,719,075.00	1,088,774.00	3,233,450.00	1,366,335.00	0.00	65,170,311.00	65,170,311.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,104,160.00	2,107,607.00	2,120,643.00	2,463,294.00	121,478.00		22,814,221.00	22,814,221.00
Classified Salaries	2000-2999	810,093.00	736,328.00	747,819.00	835,297.00	829,125.00		8,964,537.00	8,964,537.00
Employee Benefits	3000-3999	949,196.00	1,017,000.00	919,664.00	3,837,870.00	431,000.00		14,176,883.00	14,176,883.00
Books and Supplies	4000-4999	111,946.00	78,046.00	112,757.00	1,104,599.00	82,905.00		2,616,515.00	2,616,515.00
Services	5000-5999	562,997.00	714,849.00	596,994.00	1,035,589.00	1,299,239.00		9,564,237.00	9,564,237.00
Capital Outlay	6000-6599	7,499.00	57,609.00	44,556.00	537,877.00	118,170.00		2,156,383.00	2,156,383.00
Other Outgo	7000-7499	34,457.00	5,422.00	57,885.00	73,325.00	56,311.00		406,000.00	406,000.00
Interfund Transfers Out	7600-7629	85,000.00	0.00	0.00	0.00	0.00		2,850,000.00	2,850,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		4,665,348.00	4,716,861.00	4,600,318.00	9,887,851.00	2,938,228.00	0.00	63,548,776.00	63,548,776.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							308,193.00	
Accounts Receivable	9200-9299	3,857.00	84,559.00			(1,366,334.00)		(109,061.00)	
Due From Other Funds	9310					(12,000.00)		(714.00)	
Stores	9320							0.00	
Prepaid Expenditures	9330							30,766.00	
Other Current Assets	9340	869.00	(2,589.00)	(2,518.00)				(152,965.00)	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		4,726.00	81,970.00	(2,518.00)	0.00	(1,378,334.00)	0.00	76,219.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	80,662.00	(107,740.00)	81,388.00	(144,937.00)	(1,938,228.00)		11,029.00	
Due To Other Funds	9610							16,638.00	
Current Loans	9640							0.00	
Unearned Revenues	9650		(45,820.00)			(50,000.00)		(95,820.00)	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		80,662.00	(153,560.00)	81,388.00	(144,937.00)	(1,988,228.00)	0.00	(68,153.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(75,936.00)	235,530.00	(83,906.00)	144,937.00	609,894.00	0.00	144,372.00	
E. NET INCREASE/DECREASE (B - C + D)		(440,494.00)	15,237,744.00	(3,595,450.00)	(6,509,464.00)	(961,999.00)	0.00	1,765,907.00	1,621,535.00
F. ENDING CASH (A + E)		5,700,393.00	20,938,137.00	17,342,687.00	10,833,223.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								9,871,224.00	

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	57,697,243.00	4.64%	60,376,558.00	3.94%	62,755,953.00
2. Federal Revenues	8100-8299	962,261.00	0.00%	962,261.00	0.00%	962,261.00
3. Other State Revenues	8300-8599	3,583,162.00	-2.02%	3,510,620.00	4.74%	3,677,023.00
4. Other Local Revenues	8600-8799	2,927,645.00	1.51%	2,971,793.00	1.48%	3,015,750.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		65,170,311.00	4.07%	67,821,232.00	3.82%	70,410,987.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				22,814,221.00		23,270,508.00
b. Step & Column Adjustment				456,287.00		465,410.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	22,814,221.00	2.00%	23,270,508.00	2.00%	23,735,918.00
2. Classified Salaries						
a. Base Salaries				8,964,537.00		9,036,252.00
b. Step & Column Adjustment				71,715.00		72,291.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,964,537.00	0.80%	9,036,252.00	0.80%	9,108,543.00
3. Employee Benefits	3000-3999	14,176,883.00	5.99%	15,026,105.00	2.12%	15,344,459.00
4. Books and Supplies	4000-4999	2,616,515.00	-10.18%	2,350,039.00	1.82%	2,392,710.00
5. Services and Other Operating Expenditures	5000-5999	9,564,237.00	2.28%	9,782,777.00	3.45%	10,120,048.00
6. Capital Outlay	6000-6999	2,156,383.00	-26.95%	1,575,159.00	-5.77%	1,484,321.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	406,000.00	3.16%	418,834.00	3.05%	431,613.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,850,000.00	8.77%	3,100,000.00	4.84%	3,250,000.00
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)		63,548,776.00	1.59%	64,559,674.00	2.03%	65,867,612.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		1,621,535.00		3,261,558.00		4,543,375.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,105,317.00		9,726,852.00		12,988,410.00
2. Ending Fund Balance (Sum lines C and D1)		9,726,852.00		12,988,410.00		17,531,785.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	50,000.00		50,000.00		50,000.00
b. Restricted	9740	3,043,234.00		3,043,234.00		3,043,234.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,433,618.00		6,645,176.00		11,138,551.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,200,000.00		3,250,000.00		3,300,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,726,852.00		12,988,410.00		17,531,785.00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,200,000.00		3,250,000.00		3,300,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,200,000.00		3,250,000.00		3,300,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.04%		5.03%		5.01%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		2,642.49		2,587.32		2,566.38
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		63,548,776.00		64,559,674.00		65,867,612.00
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)		63,548,776.00		64,559,674.00		65,867,612.00
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)		1,906,463.28		1,936,790.22		1,976,028.36
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)		1,906,463.28		1,936,790.22		1,976,028.36
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	57,697,243.00	4.64%	60,376,558.00	3.94%	62,755,953.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	559,346.00	-2.75%	543,944.00	-1.34%	536,656.00
4. Other Local Revenues	8600-8799	1,448,761.00	3.05%	1,492,909.00	2.94%	1,536,866.00
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	(9,345,173.00)	6.24%	(9,927,877.00)	1.87%	(10,113,332.00)
6. Total (Sum lines A1 thru A5c)		50,360,177.00	4.22%	52,485,534.00	4.25%	54,716,143.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				19,847,023.00		20,243,965.00
b. Step & Column Adjustment				396,942.00		404,879.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,847,023.00	2.00%	20,243,965.00	2.00%	20,648,844.00
2. Classified Salaries						
a. Base Salaries				6,599,573.00		6,652,369.00
b. Step & Column Adjustment				52,796.00		53,221.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,599,573.00	0.80%	6,652,369.00	0.80%	6,705,590.00
3. Employee Benefits	3000-3999	9,952,308.00	5.40%	10,489,846.00	1.02%	10,596,684.00
4. Books and Supplies	4000-4999	2,211,059.00	-12.17%	1,942,078.00	1.94%	1,979,842.00
5. Services and Other Operating Expenditures	5000-5999	6,036,227.00	3.16%	6,226,972.00	3.05%	6,416,895.00
6. Capital Outlay	6000-6999	1,112,383.00	-61.12%	432,483.00	0.00%	432,483.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	196,000.00	3.16%	202,194.00	3.05%	208,361.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(65,931.00)	0.00%	(65,931.00)	0.00%	(65,931.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,850,000.00	8.77%	3,100,000.00	4.84%	3,250,000.00
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)		48,738,642.00	1.00%	49,223,976.00	1.93%	50,172,768.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		1,621,535.00		3,261,558.00		4,543,375.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,062,083.00		6,683,618.00		9,945,176.00
2. Ending Fund Balance (Sum lines C and D1)		6,683,618.00		9,945,176.00		14,488,551.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	50,000.00		50,000.00		50,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	3,433,618.00		6,645,176.00		11,138,551.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,200,000.00		3,250,000.00		3,300,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,683,618.00		9,945,176.00		14,488,551.00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,200,000.00		3,250,000.00		3,300,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		3,200,000.00		3,250,000.00		3,300,000.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Property tax growth projected at 4.7% 19-20, 4.7% 20-21, 4.0% 21-22. CPI 3.38% 19-20, 3.16% 20-21, 3.05% 21-22. Remove one-time projects.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	962,261.00	0.00%	962,261.00	0.00%	962,261.00
3. Other State Revenues	8300-8599	3,023,816.00	-1.89%	2,966,676.00	5.85%	3,140,367.00
4. Other Local Revenues	8600-8799	1,478,884.00	0.00%	1,478,884.00	0.00%	1,478,884.00
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	9,345,173.00	6.24%	9,927,877.00	1.87%	10,113,332.00
6. Total (Sum lines A1 thru A5c)		14,810,134.00	3.55%	15,335,698.00	2.34%	15,694,844.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,967,198.00		3,026,543.00
b. Step & Column Adjustment				59,345.00		60,531.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,967,198.00	2.00%	3,026,543.00	2.00%	3,087,074.00
2. Classified Salaries						
a. Base Salaries				2,364,964.00		2,383,883.00
b. Step & Column Adjustment				18,919.00		19,070.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,364,964.00	0.80%	2,383,883.00	0.80%	2,402,953.00
3. Employee Benefits	3000-3999	4,224,575.00	7.38%	4,536,259.00	4.66%	4,747,775.00
4. Books and Supplies	4000-4999	405,456.00	0.62%	407,961.00	1.20%	412,868.00
5. Services and Other Operating Expenditures	5000-5999	3,528,010.00	0.79%	3,555,805.00	4.14%	3,703,153.00
6. Capital Outlay	6000-6999	1,044,000.00	9.45%	1,142,676.00	-7.95%	1,051,838.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	210,000.00	3.16%	216,640.00	3.05%	223,252.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	65,931.00	0.00%	65,931.00	0.00%	65,931.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		14,810,134.00	3.55%	15,335,698.00	2.34%	15,694,844.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		0.00		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,043,234.00		3,043,234.00		3,043,234.00
2. Ending Fund Balance (Sum lines C and D1)		3,043,234.00		3,043,234.00		3,043,234.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,043,234.00		3,043,234.00		3,043,234.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,043,234.00		3,043,234.00		3,043,234.00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
PI 3.38% 19-20, 3.16% 20-21, 3.05% 21-22. Remove one-time projects.						



Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,741.70	2,741.67	2,787.39	2,642.49	2,642.49	2,741.67
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,741.70	2,741.67	2,787.39	2,642.49	2,642.49	2,741.67
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	11.48	11.48	11.48	11.48	11.48	11.48
b. Special Education-Special Day Class	1.96	1.96	1.96	1.96	1.96	1.96
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.27	0.27	0.27	0.27	0.27	0.27
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	13.71	13.71	13.71	13.71	13.71	13.71
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,755.41	2,755.38	2,801.10	2,656.20	2,656.20	2,755.38
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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	2,890	2,896		
Charter School				
<b>Total ADA</b>	<b>2,890</b>	<b>2,896</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2017-18)				
District Regular	2,859	2,878		
Charter School				
<b>Total ADA</b>	<b>2,859</b>	<b>2,878</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2018-19)				
District Regular	2,788	2,787		
Charter School		0		
<b>Total ADA</b>	<b>2,788</b>	<b>2,787</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2019-20)				
District Regular	2,742			
Charter School	0			
<b>Total ADA</b>	<b>2,742</b>			

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

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

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

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

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

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

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	2,990	3,025		
Charter School				
<b>Total Enrollment</b>	<b>2,990</b>	<b>3,025</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2017-18)				
District Regular	2,988	2,929		
Charter School				
<b>Total Enrollment</b>	<b>2,988</b>	<b>2,929</b>	<b>2.0%</b>	<b>Not Met</b>
First Prior Year (2018-19)				
District Regular	2,896	2,861		
Charter School				
<b>Total Enrollment</b>	<b>2,896</b>	<b>2,861</b>	<b>1.2%</b>	<b>Not Met</b>
Budget Year (2019-20)				
District Regular	2,764			
Charter School				
<b>Total Enrollment</b>	<b>2,764</b>			

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

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

Moderate projections were used to plan for staffing needs, since revenue implications are minimal.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

Moderate projections were used to plan for staffing needs, since revenue implications are minimal.

**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	2,878	3,025	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>2,878</b>	<b>3,025</b>	<b>95.1%</b>
Second Prior Year (2017-18)			
District Regular	2,788	2,929	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,788</b>	<b>2,929</b>	<b>95.2%</b>
First Prior Year (2018-19)			
District Regular	2,742	2,861	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>2,742</b>	<b>2,861</b>	<b>95.8%</b>
Historical Average Ratio:			95.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.9%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2019-20)				
District Regular	2,642	2,764		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>2,642</b>	<b>2,764</b>	<b>95.6%</b>	<b>Met</b>
1st Subsequent Year (2020-21)				
District Regular	2,587	2,711		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,587</b>	<b>2,711</b>	<b>95.4%</b>	<b>Met</b>
2nd Subsequent Year (2021-22)				
District Regular	2,566	2,689		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,566</b>	<b>2,689</b>	<b>95.4%</b>	<b>Met</b>

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

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

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

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

**4. CRITERION: LCFF Revenue**

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

**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)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	2,801.10	2,755.38	2,656.20	2,601.03
b. Prior Year ADA (Funded)		2,801.10	2,755.38	2,656.20
c. Difference (Step 1a minus Step 1b)		(45.72)	(99.18)	(55.17)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.63%	-3.60%	-2.08%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		55,150,440.00	57,717,784.00	60,377,259.00
b1. COLA percentage		3.26%	3.00%	2.80%
b2. COLA amount (proxy for purposes of this criterion)		1,797,904.34	1,731,533.52	1,690,563.25
c. Economic Recovery Target Funding (current year increment)			N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		1,797,904.34	1,731,533.52	1,690,563.25
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		3.26%	3.00%	2.80%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)</b>				
		1.63%	-0.60%	0.72%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		N/A	N/A	N/A

**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)	54,042,010.00	56,618,504.00	59,297,815.00	61,677,210.00
Percent Change from Previous Year		4.77%	4.73%	4.01%
<b>Basic Aid Standard</b> (percent change from previous year, plus/minus 1%):		3.77% to 5.77%	3.73% to 5.73%	3.01% to 5.01%

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

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
<b>Necessary Small School Standard</b>			
(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)	55,150,440.00	57,717,784.00	60,377,259.00	62,745,620.00
District's Projected Change in LCFF Revenue:		4.66%	4.61%	3.92%
<b>Basic Aid Standard:</b>		3.77% to 5.77%	3.73% to 5.73%	3.01% to 5.01%
<b>Status:</b>		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)	34,030,531.60	43,250,192.26	78.7%
Second Prior Year (2017-18)	34,823,541.24	42,852,322.65	81.3%
First Prior Year (2018-19)	37,028,739.00	47,198,762.00	78.5%
	Historical Average Ratio:		79.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4): <b>District's Salaries and Benefits Standard</b> (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	3.0%	3.0%	3.0%
	<b>76.5% to 82.5%</b>	<b>76.5% to 82.5%</b>	<b>76.5% to 82.5%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2019-20)	36,398,904.00	45,888,642.00	79.3%	Met
1st Subsequent Year (2020-21)	37,386,180.00	46,123,976.00	81.1%	Met
2nd Subsequent Year (2021-22)	37,951,118.00	46,922,768.00	80.9%	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):	1.63%	-0.60%	0.72%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-8.37% to 11.63%</b>	<b>-10.60% to 9.40%</b>	<b>-9.28% to 10.72%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.37% to 6.63%	-5.60% to 4.40%	-4.28% to 5.72%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2018-19)	925,995.00		
Budget Year (2019-20)	962,261.00	3.92%	No
1st Subsequent Year (2020-21)	962,261.00	0.00%	No
2nd Subsequent Year (2021-22)	962,261.00	0.00%	No

**Explanation:**  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2018-19)	4,022,295.00		
Budget Year (2019-20)	3,583,162.00	-10.92%	Yes
1st Subsequent Year (2020-21)	3,510,620.00	-2.02%	No
2nd Subsequent Year (2021-22)	3,677,023.00	4.74%	No

**Explanation:**  
(required if Yes)

Remove one-time funds: One-time Funds for Outstanding Mandate Claims, Classified School Employee Professional Development Block Grant, Low Performing Student Block Grant.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2018-19)	3,487,956.00		
Budget Year (2019-20)	2,927,645.00	-16.06%	Yes
1st Subsequent Year (2020-21)	2,971,793.00	1.51%	No
2nd Subsequent Year (2021-22)	3,015,750.00	1.48%	No

**Explanation:**  
(required if Yes)

Donations are budgeted as received; therefore, the budget year is lower by removing prior year activity.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2018-19)	2,643,230.00		
Budget Year (2019-20)	2,616,515.00	-1.01%	No
1st Subsequent Year (2020-21)	2,350,039.00	-10.18%	Yes
2nd Subsequent Year (2021-22)	2,392,710.00	1.82%	No

**Explanation:**  
(required if Yes)

Science textbook adoption 2019-20, remove expenditure in 2020-21.



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

First Prior Year (2018-19)	9,997,224.00		
Budget Year (2019-20)	9,564,237.00	-4.33%	Yes
1st Subsequent Year (2020-21)	9,782,777.00	2.28%	No
2nd Subsequent Year (2021-22)	10,120,048.00	3.45%	No

**Explanation:**  
(required if Yes)

One-time projects removed in 2019-20 and future years: Technology Access Point, new copiers.

**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
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2018-19)	8,436,246.00		
Budget Year (2019-20)	7,473,068.00	-11.42%	Not Met
1st Subsequent Year (2020-21)	7,444,674.00	-0.38%	Met
2nd Subsequent Year (2021-22)	7,655,034.00	2.83%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2018-19)	12,640,454.00		
Budget Year (2019-20)	12,180,752.00	-3.64%	Met
1st Subsequent Year (2020-21)	12,132,816.00	-0.39%	Met
2nd Subsequent Year (2021-22)	12,512,758.00	3.13%	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)

Remove one-time funds: One-time Funds for Outstanding Mandate Claims, Classified School Employee Professional Development Block Grant, Low Performing Student Block Grant.

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

Donations are budgeted as received; therefore, the budget year is lower by removing prior year activity.

- 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)	63,548,776.00			
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 <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	63,548,776.00	1,906,463.28	2,913,253.00	Met

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

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

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

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

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,913,024.00	2,934,949.00	3,235,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	2,913,024.00	2,934,949.00	3,235,000.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	58,260,461.05	58,698,975.85	64,676,148.00
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)	58,260,461.05	58,698,975.85	64,676,148.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.0%	5.0%	5.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.7%</b>	<b>1.7%</b>	<b>1.7%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	(199,538.63)	45,515,192.26	0.4%	Met
Second Prior Year (2017-18)	1,740,937.60	45,242,322.65	N/A	Met
First Prior Year (2018-19)	(1,465,523.00)	50,448,762.00	2.9%	Not Met
Budget Year (2019-20) (Information only)	1,621,535.00	48,738,642.00		

**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)

Negative changes in fund balance is due to one-time expenditures and interfund transfers that are not annual ongoing expenditures.

## 9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2016-17)	3,050,000.00	4,986,206.60	N/A	Met
Second Prior Year (2017-18)	3,050,000.00	4,786,667.97	N/A	Met
First Prior Year (2018-19)	4,047,165.00	6,527,606.00	N/A	Met
Budget Year (2019-20) (Information only)	5,062,083.00			

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

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	2,642	2,587	2,566
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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):

No

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
0.00	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)	63,548,776.00	64,559,674.00	65,867,612.00
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)	63,548,776.00	64,559,674.00	65,867,612.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,906,463.28	1,936,790.22	1,976,028.36
6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>1,906,463.28</b>	<b>1,936,790.22</b>	<b>1,976,028.36</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,200,000.00	3,250,000.00	3,300,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	3,200,000.00	3,250,000.00	3,300,000.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.04%	5.03%	5.01%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>1,906,463.28</b>	<b>1,936,790.22</b>	<b>1,976,028.36</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

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

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

Yes

- 1b. If Yes, identify the expenditures:

The District currently is contributing \$400,000 of ongoing revenue to support 4CLE Project. In addition, the District continues to support about \$2.1 million in transfers to Special Reserve funds to support facility enhancements approved on the 10-year Facilities Master Plan.

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2018-19)	(9,300,557.00)			
Budget Year (2019-20)	(9,345,173.00)	44,616.00	0.5%	Met
1st Subsequent Year (2020-21)	(9,927,877.00)	582,704.00	6.2%	Met
2nd Subsequent Year (2021-22)	(10,113,332.00)	185,455.00	1.9%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2018-19)	0.00			
Budget Year (2019-20)	0.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2018-19)	3,250,000.00			
Budget Year (2019-20)	2,850,000.00	(400,000.00)	-12.3%	Not Met
1st Subsequent Year (2020-21)	3,100,000.00	250,000.00	8.8%	Met
2nd Subsequent Year (2021-22)	3,250,000.00	150,000.00	4.8%	Met

**1d. Impact of Capital Projects**

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

Yes

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)



- 1c. 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)

The Facilities Repair and Replacement Program (FRRP) and Capital Improvement Plan (CIP) in Special Reserve Funds for Capital Outlay (Fund 40) will have various funding level needs for projects described in LBUSD 10-Year Facilities Plan. The General Fund transfer to FRRP is planned to decrease \$100,000 in 2019-20 and the CIP is planned to decrease \$300,000 in 2019-20.

- 1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

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

Many projects planned in Fund 40 for FRRP and CIP are supported by General Fund transfers, providing a future funding stream for projects described in LBUSD 10-Year Facilities Plan. The District has reserves in Fund 17 to meet cash flow needs without negatively impacting the General Fund.

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**S6. Long-term Commitments**

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

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

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

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

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

- Does your district have long-term (multiyear) commitments?  
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	9	GO Bond	Fund 51 Bond Interest & Redemption Fund	21,715,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				21,715,000

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Budget Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	2,702,450	2,753,000	2,823,500	2,886,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	2,702,450	2,753,000	2,823,500	2,886,000
Has total annual payment increased over prior year (2018-19)?	Yes	Yes	Yes	Yes

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

General Obligation Bonds have moderate increases in principal and interest; however, payments are provided by tax assessment voted through tax initiative.

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

---

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Other

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

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

3,319,740.00

3,103,600.00

216,140.00

Actuarial

Jun 30, 2018

5. OPEB Contributions

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

Budget Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

0.00	0.00	0.00
200,000.00	203,046.00	206,145.00
147,637.00	197,071.00	211,639.00
16	16	16

---

**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)

No
----

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  
b. Unfunded liability for self-insurance programs


4. Self-Insurance Contributions

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

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

**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	166.3	164.5	164.5	164.5

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

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

No

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

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

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

Negotiations are settled through 06/30/2019.

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

228,355

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
3,174,229	3,301,198	3,433,246
90.7%	87.2%	83.9%
5.0%	4.0%	4.0%

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

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

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
2.0%	2.0%	2.0%

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

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

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

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

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


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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	120.8	121.0	121.0	121.0

### **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.

No

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 are settled through 06/30/2019.

### Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

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

#### **One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

#### **Multiyear Agreement**

Total cost of salary settlement

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

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

### Negotiations Not Settled

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

98,491

7. Amount included for any tentative salary schedule increases

Budget Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

0

0

0



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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1,477,834	1,536,947	1,598,425
90.7%	87.2%	83.9%
5.0%	4.0%	4.0%

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

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

No		

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**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
0.8%	0.8%	0.8%

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

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

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

**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	30.3	30.3	30.3	30.3

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

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

No

If Yes, complete question 2.

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

Negotiations are settled through 06/30/2019.

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

56,474

4. Amount included for any tentative salary schedule increases

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

**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)
Yes	Yes	Yes
616,569	641,232	666,882
90.7%	87.2%	83.9%
5.0%	4.0%	4.0%

**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)
Yes	Yes	Yes
2.0%	2.0%	2.0%

**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)
Yes	Yes	Yes
34,800	34,800	34,800
0.0%	0.0%	0.0%

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

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

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

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

Yes

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

Jun 25, 2019

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

**Comments:**  
(optional)

## End of School District Budget Criteria and Standards Review

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				
01 GENERAL FUND								
Expenditure Detail	2,085.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	3,250,000.00		
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	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT 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
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(2,085.00)	0.00	0.00				
Other Sources/Uses Detail					250,000.00	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					500,000.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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					2,500,000.00	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	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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					0.00	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							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	2,085.00	(2,085.00)	0.00	0.00	3,250,000.00	3,250,000.00	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	2,000.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	2,850,000.00		
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	0.00	0.00	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	(2,000.00)	0.00	0.00	250,000.00	0.00		
Other Sources/Uses Detail								
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					500,000.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,100,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	2,000.00	(2,000.00)	0.00	0.00	2,850,000.00	2,850,000.00		



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	95,691.00	99,002.00	3.5%
4) Other Local Revenue		8600-8799	1,250.00	1,120.00	-10.4%
5) TOTAL, REVENUES			96,941.00	100,122.00	3.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	30,000.00	35,000.00	16.7%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,680.00	6,914.00	21.7%
4) Books and Supplies		4000-4999	15,145.00	18,938.00	25.0%
5) Services and Other Operating Expenditures		5000-5999	138,191.00	39,270.00	-71.6%
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			189,016.00	100,122.00	-47.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(92,075.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(92,075.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	92,075.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			92,075.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			92,075.00	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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	95,691.00	99,002.00	3.5%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			95,691.00	99,002.00	3.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,250.00	1,120.00	-10.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,250.00	1,120.00	-10.4%
TOTAL, REVENUES			96,941.00	100,122.00	3.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	30,000.00	35,000.00	16.7%
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			30,000.00	35,000.00	16.7%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	4,884.00	5,985.00	22.5%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	435.00	508.00	16.8%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	15.00	18.00	20.0%
Workers' Compensation		3601-3602	346.00	403.00	16.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,680.00	6,914.00	21.7%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,037.00	5,000.00	-0.7%
Noncapitalized Equipment		4400	10,108.00	13,938.00	37.9%
TOTAL, BOOKS AND SUPPLIES			15,145.00	18,938.00	25.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	92,000.00	14,270.00	-84.5%
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	21,191.00	0.00	-100.0%
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	25,000.00	25,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>138,191.00</b>	<b>39,270.00</b>	<b>-71.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			189,016.00	100,122.00	-47.0%



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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	95,691.00	99,002.00	3.5%
4) Other Local Revenue		8600-8799	1,250.00	1,120.00	-10.4%
5) TOTAL, REVENUES			96,941.00	100,122.00	3.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		167,825.00	100,122.00	-40.3%
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		21,191.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			189,016.00	100,122.00	-47.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(92,075.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	153,000.00	155,000.00	1.3%
3) Other State Revenue		8300-8599	8,170.00	8,500.00	4.0%
4) Other Local Revenue		8600-8799	532,950.00	543,250.00	1.9%
5) TOTAL, REVENUES			694,120.00	706,750.00	1.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	481,565.00	477,577.00	-0.8%
3) Employee Benefits		3000-3999	107,974.00	122,115.00	13.1%
4) Books and Supplies		4000-4999	305,301.00	317,858.00	4.1%
5) Services and Other Operating Expenditures		5000-5999	20,045.00	26,072.00	30.1%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			914,885.00	943,622.00	3.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(220,765.00)	(236,872.00)	7.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	250,000.00	250,000.00	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			250,000.00	250,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			29,235.00	13,128.00	-55.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,212.00	47,447.00	160.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,212.00	47,447.00	160.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,212.00	47,447.00	160.5%
2) Ending Balance, June 30 (E + F1e)			47,447.00	60,575.00	27.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,295.00	1,295.00	0.0%
Stores		9712	12,232.00	12,232.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	33,920.00	47,048.00	38.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	153,000.00	155,000.00	1.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			153,000.00	155,000.00	1.3%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	8,170.00	8,500.00	4.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,170.00	8,500.00	4.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	530,000.00	539,690.00	1.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,300.00	1,560.00	20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,650.00	2,000.00	21.2%
TOTAL, OTHER LOCAL REVENUE			532,950.00	543,250.00	1.9%
TOTAL, REVENUES			694,120.00	706,750.00	1.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	378,578.00	376,112.00	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	102,987.00	101,465.00	-1.5%
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			481,565.00	477,577.00	-0.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	67,622.00	80,754.00	19.4%
OASDI/Medicare/Alternative		3301-3302	34,872.00	35,737.00	2.5%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	226.00	233.00	3.1%
Workers' Compensation		3601-3602	5,254.00	5,391.00	2.6%
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			107,974.00	122,115.00	13.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	23,216.00	23,954.00	3.2%
Noncapitalized Equipment		4400	2,085.00	5,000.00	139.8%
Food		4700	280,000.00	288,904.00	3.2%
TOTAL, BOOKS AND SUPPLIES			305,301.00	317,858.00	4.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,400.00	2,476.00	3.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	545.00	562.00	3.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,085.00)	(2,000.00)	-4.1%
Professional/Consulting Services and Operating Expenditures		5800	19,155.00	25,000.00	30.5%
Communications		5900	30.00	34.00	13.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,045.00	26,072.00	30.1%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			914,885.00	943,622.00	3.1%



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	250,000.00	250,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			250,000.00	250,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			250,000.00	250,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	153,000.00	155,000.00	1.3%
3) Other State Revenue		8300-8599	8,170.00	8,500.00	4.0%
4) Other Local Revenue		8600-8799	532,950.00	543,250.00	1.9%
5) TOTAL, REVENUES			694,120.00	706,750.00	1.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		914,885.00	943,622.00	3.1%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			914,885.00	943,622.00	3.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(220,765.00)	(236,872.00)	7.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	250,000.00	250,000.00	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			250,000.00	250,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	300,000.00	436,570.00	45.5%
5) TOTAL, REVENUES			300,000.00	436,570.00	45.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			300,000.00	436,570.00	45.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	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			500,000.00	500,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			800,000.00	936,570.00	17.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,567,615.00	17,367,615.00	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,567,615.00	17,367,615.00	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,567,615.00	17,367,615.00	4.8%
2) Ending Balance, June 30 (E + F1e)			17,367,615.00	18,304,185.00	5.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	17,367,615.00	18,304,185.00	5.4%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	300,000.00	436,570.00	45.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			300,000.00	436,570.00	45.5%
TOTAL, REVENUES			300,000.00	436,570.00	45.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	500,000.00	500,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			500,000.00	500,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	300,000.00	436,570.00	45.5%
5) TOTAL, REVENUES			300,000.00	436,570.00	45.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			300,000.00	436,570.00	45.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	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			500,000.00	500,000.00	0.0%



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	141,700.00	155,860.00	10.0%
5) TOTAL, REVENUES			141,700.00	155,860.00	10.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,752.00	7,985.00	3.0%
6) Capital Outlay		6000-6999	179,026.00	128,000.00	-28.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			186,778.00	135,985.00	-27.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(45,078.00)	19,875.00	-144.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(45,078.00)	19,875.00	-144.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,668.00	6,590.00	-87.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,668.00	6,590.00	-87.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,668.00	6,590.00	-87.2%
2) Ending Balance, June 30 (E + F1e)			6,590.00	26,465.00	301.6%
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	6,590.00	26,465.00	301.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,700.00	1,860.00	9.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	140,000.00	154,000.00	10.0%
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			141,700.00	155,860.00	10.0%
TOTAL, REVENUES			141,700.00	155,860.00	10.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,752.00	7,985.00	3.0%
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			7,752.00	7,985.00	3.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	179,026.00	128,000.00	-28.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			179,026.00	128,000.00	-28.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			186,778.00	135,985.00	-27.2%

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	141,700.00	155,860.00	10.0%
5) TOTAL, REVENUES			141,700.00	155,860.00	10.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		186,778.00	135,985.00	-27.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			186,778.00	135,985.00	-27.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(45,078.00)	19,875.00	-144.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	171,000.00	223,100.00	30.5%
5) TOTAL, REVENUES			171,000.00	223,100.00	30.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,315.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,079,926.00	871,140.00	-78.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,081,241.00	871,140.00	-78.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,910,241.00)	(648,040.00)	-83.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,500,000.00	2,100,000.00	-16.0%
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			2,500,000.00	2,100,000.00	-16.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,410,241.00)	1,451,960.00	-203.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,415,623.00	8,005,382.00	-15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,415,623.00	8,005,382.00	-15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,415,623.00	8,005,382.00	-15.0%
2) Ending Balance, June 30 (E + F1e)			8,005,382.00	9,457,342.00	18.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	8,005,382.00	9,457,342.00	18.1%
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			2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Resource Codes	Object Codes				
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	171,000.00	223,100.00	30.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			171,000.00	223,100.00	30.5%
TOTAL, REVENUES			171,000.00	223,100.00	30.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,315.00	0.00	-100.0%
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			1,315.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	22,035.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	4,057,891.00	871,140.00	-78.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,079,926.00	871,140.00	-78.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,081,241.00	871,140.00	-78.7%

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	2,500,000.00	2,100,000.00	-16.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,500,000.00	2,100,000.00	-16.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			2,500,000.00	2,100,000.00	-16.0%



Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	171,000.00	223,100.00	30.5%
5) TOTAL, REVENUES			171,000.00	223,100.00	30.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,081,241.00	871,140.00	-78.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,081,241.00	871,140.00	-78.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,910,241.00)	(648,040.00)	-83.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,500,000.00	2,100,000.00	-16.0%
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			2,500,000.00	2,100,000.00	-16.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,743,247.00	2,918,328.00	6.4%
5) TOTAL, REVENUES			2,743,247.00	2,918,328.00	6.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,702,450.00	2,753,000.00	1.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,702,450.00	2,753,000.00	1.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			40,797.00	165,328.00	305.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			40,797.00	165,328.00	305.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,164,000.00	2,204,797.00	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,164,000.00	2,204,797.00	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,164,000.00	2,204,797.00	1.9%
2) Ending Balance, June 30 (E + F1e)			2,204,797.00	2,370,125.00	7.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,204,797.00	2,370,125.00	7.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	2,599,000.00	2,774,081.00	6.7%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	50,887.00	50,887.00	0.0%
Supplemental Taxes		8614	81,267.00	81,267.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	12,093.00	12,093.00	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			2,743,247.00	2,918,328.00	6.4%
TOTAL, REVENUES			2,743,247.00	2,918,328.00	6.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	1,585,000.00	1,710,000.00	7.9%
Bond Interest and Other Service Charges		7434	1,117,450.00	1,043,000.00	-6.7%
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)			2,702,450.00	2,753,000.00	1.9%
TOTAL, EXPENDITURES			2,702,450.00	2,753,000.00	1.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,743,247.00	2,918,328.00	6.4%
5) TOTAL, REVENUES			2,743,247.00	2,918,328.00	6.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	2,702,450.00	2,753,000.00	1.9%
10) TOTAL, EXPENDITURES			2,702,450.00	2,753,000.00	1.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			40,797.00	165,328.00	305.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



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July 1 Budget  
2018-19 Estimated Actuals  
Technical Review Checks

Laguna Beach Unified

Orange 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.	<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

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

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

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

INTRA-FD-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

Laguna Beach Unified

Orange 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.	<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

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

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

INTRA-FD-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.