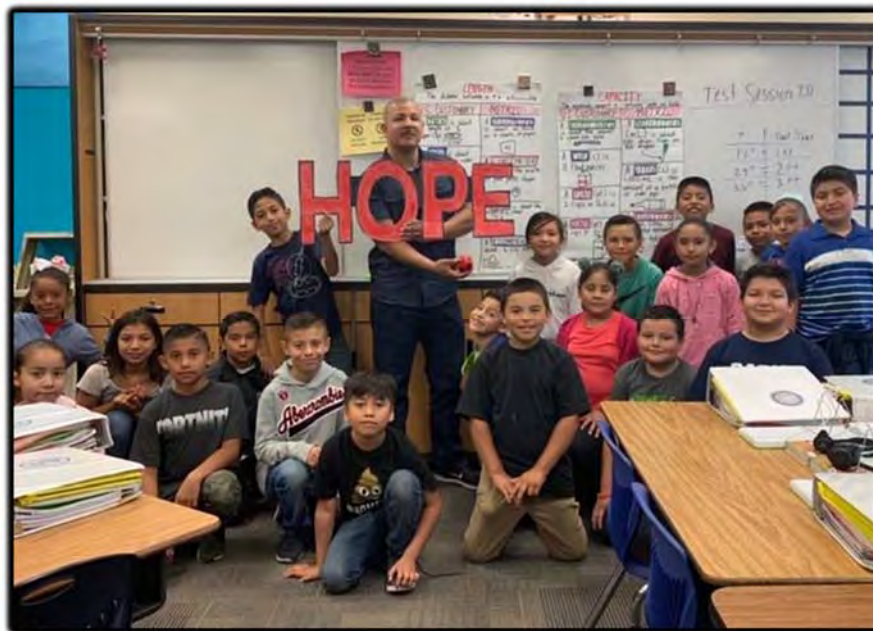




San Bernardino City Unified School District



2019-20
Final Budget

San Bernardino City Unified School District

2019-20 Final Budget

June 18, 2019

Dale Marsden, Ed. D.
Superintendent

Jayne Christakos
Associate Superintendent Business, Facilities, and Operations

Prepared by:
Janet King, Director
Fiscal Services
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San Bernardino City Unified School District 2019-20 Final Budget Report

Board of Education

Abigail Rosales-Medina, President

Gwendolyn Dowdy-Rogers, Vice President

Dr. Barbara Flores

Michael J. Gallo

Dr. Margaret Hill

Danny Tillman

Dr. Scott Wyatt

District Administration

Dale Marsden, Ed.D.
Superintendent

Dr. Harold Vollkommer
Deputy Superintendent

Jayne Christakos
Associate Superintendent Business, Facilities, and Operations

Dr. Kennon Mitchell
Assistant Superintendent, Educational Services

Dr. Rachel Monarrez
Assistant Superintendent, Continuous Improvement

Dr. Perry Wiseman
Assistant Superintendent, Human Resources

Ginger Ontiveros
Executive Director, Community Engagement

Joseph Paulino
Chief School Police

Linda Bardere
Director, Communications

Dr. Lorraine Perez
Assistant Superintendent, Student Services

Making
Hope
Happen

**San Bernardino City Unified School District
2019-20 Final Budget Report**

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San Bernardino City Unified School District
BUDGET/LCAP DEVELOPMENT CALENDAR
Fiscal Year 2019-20

Complete By	Item Black Font – Budget Blue Font - LCAP	Time/Location
October 30	Community Stakeholder LCAP Meeting	PDC, 5:30 – 7:00 p.m.
December 11	Board Presentation – LCAP Update and Input	ISHS
December 11	Board approval of 2018-19 First Interim Report	ISHS
December 15	Preliminary Enrollment Projections	
January 10	Release of Governor’s Fiscal Year 2019-20 Budget Proposal	
January 11	Directors/LCAP Leads	PDC, 1:00 – 4:30 p.m.
January 16	Preliminary staffing information provided to school sites based upon projected enrollment	
January 16	Distribution of Position Control Report for Site and Department review/update/action in anticipation of Budget Development	
January 22	SPSA and Budget Workshop for Sites	9:00 to 11:30 a.m. 1:30 – 4:00 p.m. PDC, Room B
January 30	SPSA and Budget Workshop for Sites	9:00 to 11:30 a.m. 1:30 – 4:00 p.m. PDC, Room B
January 31	Budget allocations based on preliminary enrollment projections, reports and rates distributed to school sites and Departments by Fiscal Services	
February 1 – March 22	All sites and Departments complete 2019-20 Budgets	
February 8	Due Date for HR Certificated Reduction in Work Year Forms to HR Certificated	
March 1	Classified HR forms to Fiscal Services to reduce or abolish positions	
March 1	Directors/LCAP Leads	PDC, 1:00-4:30 p.m.
March 12	Fiscal Year 2019-20 Second Interim Report and LCAP Update submitted to Board for approval	
March 15	Completion of Classified HR forms to reduce or abolish positions from Fiscal to HR Classified	
March 22	All Departments and site budgets (including Facilities Funds) submitted to Fiscal.	

San Bernardino City Unified School District
BUDGET/LCAP DEVELOPMENT CALENDAR
Fiscal Year 2019-20

March 25 – April 30	Fiscal Services review and update of Department/Division budgets and input of site budgetary information into Budget Development System	
April 12	Completion and submission of all final 2018-19 Purchase Requisitions	
April 30	SPSA and Executive Summary due to Categorical Programs Department	
April 30	Board Budget and LCAP Workshop	ISHS
May 3	Directors/LCAP Leads	PDC, 1:00 – 4:30 p.m.
May 14	Encumbering for Fiscal Year 2019-20 open to all sites and departments	
May 15	State's May Revision to Governor's Proposed Budget for Fiscal Year 2019-20	
May 21	Board Budget and LCAP Update	ISHS
May 30	Community Stakeholder LCAP Meeting – LCAP Update	PDC, 9:30 – 11:00 a.m.
June 4	Public Hearing on LCAP and Budget at the Board of Education Meeting	ISHS, 5:30 p.m.
June 18	Board Adoption of Fiscal Year 2019-20 Budget and LCAP at the Board of Education Meeting	ISHS, 5:30 p.m.

CATEGORICAL PROGRAMS

San Bernardino City Unified School District Local Control and Accountability Plan (LCAP) Calendar 2018-19

August 29, 2018	Community Cabinet Meeting	PDC, 1:30-3:30 p.m. Conference Room A
September 7, 2018	Directors/LCAP Leads 2018-19 Annual Update Progress Monitoring	PDC, 1:00-4:30 p.m.
September 14, 2018	Superintendent's Student Advisory Committee	PDC, 8:00 a.m.-12:00 p.m. Conference Rooms B & C
September 17, 2018	Parent Advisory Group Leadership Workshop Strengthening the Leadership Capacity of Parent Leaders	PDC, 9:30 a.m.-12: 30 p.m. Conference Rooms A, B, & C (All Leads)
October 5, 2018	Directors/LCAP Leads 2018-19 Annual Update Progress Monitoring	PDC, 1:00-4:30 p.m.
October 15, 2018	Cabinet/Union Leadership Meeting LCAP Update & Input	PDC, 11:30 a.m.-12:00 p.m.
October 30, 2018	Community Stakeholder LCAP Meeting LCAP Update- (DAC, DELAC, DAAAC, Title VI, GATE, CAC, SBTA, CSEA, CWA, Parents, Students, Teachers, Staff, Community)	PDC, 5:30-7:00 p.m. Conference Room A (All Leads)
November 9, 2018	Superintendent's Student Advisory Committee	PDC, 8:00 a.m.-12:00 p.m.
December 6, 2018	District African American Parent Advisory Council (DAAAC) 2018-19 Annual Update Progress Monitoring	San Geronio High School 5:30 p.m.
December 7, 2018	District English Learner Advisory Committee (DELAC) 2018-19 Annual Update Progress Monitoring	Arroyo Valley High School 9:30-11:30 a.m.
December 11, 2018	Parent Advisory Group Leadership Workshop Strengthening the Leadership Capacity of Parent Leaders	PDC, 9:30 am-12: 30 p.m. Conference Rooms A, B, & C
December 11, 2018	Board Presentation 1 st Interim Report	Indian Springs High School 5:30 p.m.
December 12, 2018	Site Leaders' Meeting 2018-19 LCAP Annual Update	PDC, 8:00 a.m.-12:00 p.m.
December 13, 2018	District Parent Advisory Council (DAC) 2018-19 Annual Update Progress Monitoring	PDC, 5:30-7:00 p.m.
January 7, 2019	Cabinet/Union Leadership Meeting LCAP Update & Input	PDC, 11:30 a.m.-12:00 p.m.
January 11, 2019	Directors/LCAP Leads 2018-19 Annual Update Progress Monitoring & 2018-19 Input	PDC, 1:00-4:30 p.m.

January 25, 2019	Superintendent's Student Advisory Committee	PDC, 8:00 a.m.-12:00 p.m. Conference Rooms B & C
February 6, 2019	Parent Advisory Group Leadership Workshop Strengthening the Leadership Capacity of Parent Leaders	CSUSB, 9:30 a.m.-12: 30 p.m.
February 26, 2019	Community Stakeholder LCAP Meeting LCAP Update- (DAC, DELAC, DAAAC, Title VI, GATE, CAC, SBTA, CSEA, CWA, Parents, Students, Teachers, Staff, Community)	PDC, 5:00-7:30 p.m. Conference Room A (All Leads)
March 1, 2019	Directors/LCAP Leads 2018-19 Annual Update Progress Monitoring & 2018-19 Input	PDC, 1:00-4:30 p.m.
March 8, 2019	Superintendent's Student Advisory Committee	PDC, 8:00 a.m.-12:00 p.m.
March 12, 2019	Board Presentation 2nd Interim Report	Indian Springs High School, 5:30 p.m., (All Leads)
March 20 to April 30, 2019	Site Based LCAP Survey (Teachers & Staff Input)	All School sites
April 5, 2019	District English Learner Advisory Committee (DELAC) 2018-19 Annual Update Progress Monitoring	Jones Elementary School, 9:30-11:30 a.m.
April 8, 2019	Cabinet/Union Leadership Meeting	PDC, 11:30 a.m.-12:00 p.m.
April 11, 2019	District Parent Advisory Council (DAC) 2018-19 Annual Update Progress Monitoring	PDC*, 5:30-7:00 p.m.
April 18, 2019	District African American Parent Advisory Council (DAAAC) 2018-19 Annual Update Progress Monitoring	San Geronio High School, 5:30-7:00 p.m.
April 30, 2019	Board Budget LCAP Workshop	Indian Springs High School 5:30 p.m., (All Leads)
May 3, 2019	Directors/LCAP Leads 2018-19 Annual Update, Progress Monitoring & 2018-19 Input	PDC, 1:00-4:30 p.m.
May 10, 2019	Superintendent's Student Advisory Committee	PDC, 8:00 a.m.-12:00 p.m. Conference Rooms A, B
May 21, 2019	Governor's May Revise Budget Update to Board	Indian Springs High School 5:30 p.m., (All Leads)
May 30, 2019	Community Stakeholder LCAP Meeting LCAP Update- (DAC, DELAC, DAAAC, Title VI, GATE, CAC, SBTA, CSEA, CWA, Parents, Students, Teachers, Staff, Community) Required parent committee presentation and Superintendent's response	PDC, 5:30-7:30 p.m., (All Leads)
June 4, 2019	Public Hearing Presentation of 2019-20 LCAP	Indian Springs High School, 5:30 p.m., (All Leads)
June 18, 2019	Presentation to Board Approval of final draft of 2019-20 LCAP	Indian Springs High School, 5:30 p.m., (All Leads)

*Meeting dates and locations subject to change due to construction

San Bernardino City Unified School District
Budget Overview
As of July 1, 2019

This overview has been prepared to provide an overall summary of the district budget and identify the major sources of funding and how the funds are allocated. Developing a balanced budget is a critical element of a fiscally responsible school district.

As a result of an improved economy and the implementation of the Local Control Funding Formula (LCFF), funding for K-12 education has improved significantly since 2012-13, although funding for education in California is still near the bottom as compared to the Nation. While still maintaining fiscal solvency, budgeting decisions and new expenditures are prioritized based upon the District's Community Engagement Plan (CEP), Local Control Accountability Plan (LCAP) and Key Performance Indicators (KPIs).

LCFF has been fully implemented and future increases will be COLA only and are projected to be less than increases in future obligations such as PERS/STRS, health and welfare, step and column, Special Education and other operational costs. The district will have to prioritize its expenditures and prepare for these increases.

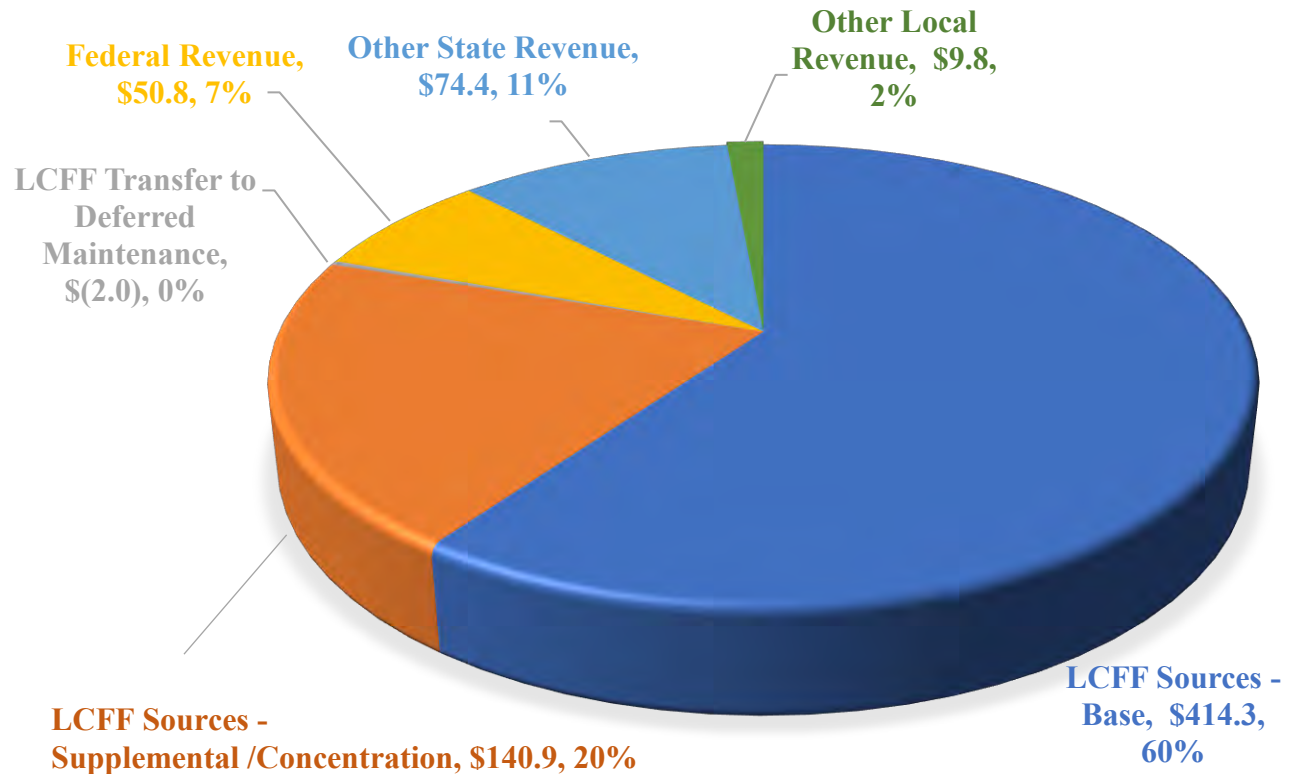
San Bernardino City Unified receives approximately \$688.2 million in total general fund revenues for the purpose of educating our students. This funding comes from a variety of sources, primarily Local Control Funding Formula (LCFF) which is directly tied to student attendance and the districts unduplicated pupil count (English Language Learners, low socio-economic, and Foster Youth populations).

2019-20 Projected Revenues	Amount
LCFF Base Funding	\$ 414,297,603
LCFF Supplemental/Concentration	\$ 140,901,670
LCFF Transfer to Deferred Maintenance Fund	(\$ 2,007,171)
Total LCFF Sources	\$ 553,192,102
Federal (includes Unrestricted and Restricted Sources)	\$ 50,789,417
Other State (includes Unrestricted and Restricted Sources)	\$ 74,455,174
Other Local (includes Unrestricted and Restricted Sources)	\$ 9,790,738
Total General Fund Revenues	\$ 688,227,431

The following chart illustrates our revenue sources:

**San Bernardino City Unified School District
Budget Overview
As of July 1, 2019**

Total General Fund Revenues - \$688.2 Million



Base Programs

Base educational and district operational programs are funded through LCFF sources, other state revenue, and local sources. These programs are required to provide the primary educational and operational activities of the district. Examples include teaching staff, school administration, and support systems such as: utilities, maintenance, and insurance.

The attached Schedule of Base Programs (Attachment1) summarizes how district funds are allocated to staff school sites and provide budget allocations to sites for base programs. Additionally, the base funding is allocated to the departments that provide support and services to school sites. The total of base programs supported through the general fund is \$391,020,437.

SBCUSD Programs identified as Supplemental/Concentration

The supplemental/concentration programs are those that offer instruction and services above and beyond the basic instructional program. They are intended to improve services to students that are low socio-economic, English Learners, Foster Youth, as well as other student groups that are underserved. These students comprise 90% of our total student population.

San Bernardino City Unified School District
Budget Overview
As of July 1, 2019

Additionally, there are several programs that have been consistently supported through the unrestricted general fund prior to LCFF that are supplemental in nature. Examples of these include Home to School Transportation, Visual and Performing Arts, Intensive Instruction, and Elementary Counseling. These too are considered supplemental/concentration programs.

With the implementation of LCFF and increases in funding to the district, the Board of Education has taken the opportunity to fund several of its priorities with supplemental/concentration dollars including Innovation Grants, Student Achievement programs, Parent Involvement, Targeted School Support for Progress, Career Pathways and many other priorities. These are identified in Attachment 2 as line item “LCAP Allocations” with an asterisk. An additional schedule (Attachment 3) is provided to detail the programs and amounts included in the Board LCAP Priorities.

School sites are also given Local Control Accountability Plan (LCAP) allocations from supplemental/concentration funds to provide additional support to our neediest students in the amount of \$24,710,688.

The total of all general fund supplemental/concentration expenditures is \$132,199,565 which includes a contribution of \$2,007,171 to the Deferred Maintenance Fund from the General Fund.

These programs will be routinely evaluated for their effectiveness and whether their function remains base or supplemental/concentration as identified. If priorities change, allocations of funds may be repurposed.

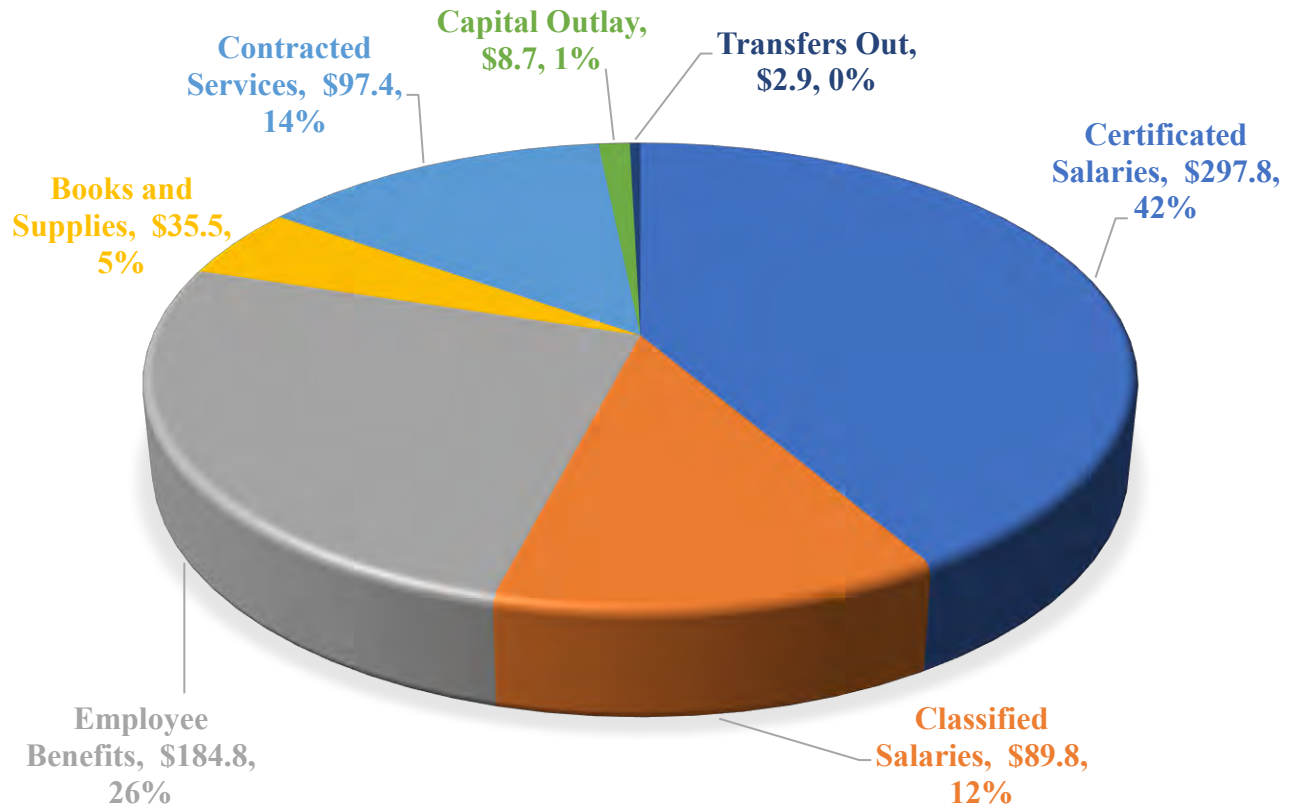
Categorical/Restricted Programs

School sites are also provided budget allocations from restricted programs that are intended to serve specific purposes. These include, but are not limited to Title I, CAPs-ASES, and Special Education. School site allocations of these funds total \$19,572,222. A schedule of all general fund restricted programs (Attachment 4) totaling \$195,750,088 is also attached. This attachment is provided to illustrate the restricted programs for which we receive funding.

A schedule of budget allocations to each school site is attached that reflects the amount of funds allocated as base, supplemental/concentration, and restricted. (Attachment 5).

The total general fund expenditures are categorized as follows:

**San Bernardino City Unified School District
Budget Overview
As of July 1, 2019**



Total General Fund Expenditures - \$716.9 Million

Overall General Fund

In summary, the 2019-20 general fund expenditure budget is comprised of the following:

Attachment #	Description	Amount
1	Base Programs (Site staffing, allocations and support services)	\$391,020,437
2 and 3	Supplemental/Concentration programs (includes school site allocations)	\$130,182,894
4	Restricted Programs	\$195,750,088
	Total General Fund Expenditure Budget	\$716,953,419

**Schedule of Base Programs
As of July 1, 2019**

Attachment 1

	Estimated Actuals	Budget July 1, 2019
School Site Staffing		
Teaching Staff	\$ 210,145,848	\$ 214,078,329
Instructional Classified Staff	2,302,164	2,345,244
Administrative Staff	48,001,900	48,900,164
Substitute	6,850,486	6,978,679
Overtime and Additional Duty	1,026,332	1,045,538
Total School Site Staffing	\$ 268,326,730	\$ 273,347,955
Allocations to School Sites - Base Programs	9,961,034	8,546,084
Total Direct Funding and Support to School Sites	\$ 278,287,764	\$ 281,894,039
Central Support		
Business Services (includes Accounting, Accounts Payable, Payroll, Information Technology, Purchasing, Risk Management, Fiscal, Warehouse, Benefits)	16,193,626	19,311,556
Educational Services (includes Textbooks, Instructional Materials, Curriculum Development and Educational Oversight and Charter Oversight)	15,364,046	11,726,082
Student Services (includes Student Services, Youth Services, Alternative Learning, Psychological Services, and Health Services)	9,960,865	9,926,159
Personnel Services (includes Human Resources, Employee Relations, Affirmative Action and Personnel Commission)	6,396,928	6,606,959
Administrative Services (includes Superintendent, Deputy Superintendent, and Board of Education)	2,936,123	2,975,413
Continuous Improvement	1,076,882	1,149,501
Facilities/Maintenance and Operations	23,933,685	24,960,882
Other Specific Costs:		
Special Education Transportation	10,948,699	11,713,257
Insurance/Utilities	14,801,435	16,584,187
Legal Fees	668,276	818,076
Property/Liability Insurance Loss	3,237,477	3,223,119
Other County ADA Program	135,526	131,208
Total of Base Programs	\$ 383,941,333	\$ 391,020,437

Schedule of Supplemental/Concentration Programs
As of July 1, 2019

Management Code	Program Description	Estimated Actuals	July 1, 2019
147	Academic Competition Program - Academic Decathlon	\$ 11,124	\$ 17,100
469	Adult Education Programs	222,250	341,482
117/430	Advanced Learners, Gifted And Talented Students	483,841	500,665
275	Belvedere Daycare	97,559	130,952
744/745	Bilingual Support	123,915	132,474
030	California Cadet Corp	97,031	76,952
048/446	Cal-Safe Unrestricted	1,719,348	2,102,267
312	Career Technical Education Teachers	733,177	1,105,389
273/274	Class Size Reduction Grades 4-12	42,339	42,503
095	Common Core Demonstration Classroom Teachers	1,550,789	1,976,125
074	Communications - Parents Community And Staff	1,963,919	2,413,051
141	Community Day Schools	1,427,427	1,490,373
042/094	Community Engagement	904,915	1,272,436
200	Contribution To Child Development Program	885,663	-
224	Counseling	8,536,840	8,757,456
189	Crossing Guards	407,908	500,555
035	Elementary Health Aides	2,758,783	2,929,539
033	Elementary Library Aides	533,095	951,326
261	English Learners Support Programs	775,066	758,544
031/03R	Excellence In Teaching	644,695	534,133
115	Homework Center	125,000	125,000
349/403/127	Intensive Instruction	902,836	905,025
209	Intermediate Sports Program	365,481	364,904
731	International Baccalaureate - Cajon, Arroyo Valley	749,619	789,169
419*	LCAP Allocations	65,562,512	64,482,112
207/433	Music & Fine Arts - Elementary	2,434,475	2,488,302
096	Onboarding	626,117	621,614
327	Opportunity Programs	1,953,043	2,083,923
486	School Based Pupil Motivation/Pupil Retention	5,145	5,847
079	School Police	8,001,149	9,102,370
03D	School Site Teaching Allocations - ABE/Dual/Sankofa	2,158,992	2,266,117
064	School-Linked Services	4,063	11,130
043	Small High School And Career Pathways	190,260	-
190/192/194/456	Staff Development Programs	1,318,253	1,406,140
213	Strategic Athletic Sports Program	1,791,549	1,500,000
049	Targeted Instructional Improvement Program	218,487	238,475
612	TIIG	3,970,467	4,236,514
081/611	Transportation	12,595,825	12,200,836
061/729	Vocational Education/Career Guidance	736,595	749,978
060	Youth Court Hearing Panel	548,903	572,116
Total General Fund Supplemental and Concentration Budgets		\$ 128,178,459	\$ 130,182,894
707	Deferred Maintenance	1,275,109	2,007,171
Total Supplemental and Concentration Budgets		\$ 129,453,568	\$ 132,190,065

Schedule of Supplemental/Concentration Programs
LCAP Programs
As of July 1, 2019

Attachment 3

Resource/ Locations	Program Description	Estimated Actuals	Budget July 1, 2019
0433	9th Grade Smaller Learning Communities	\$ 1,155,616	\$ 1,226,844
0411	African American Student Achievement	384,428	500,000
0443	Alternative Programs - Program Specialists	885,745	1,325,639
0451	Attendance Improvement	381,471	175,000
0414	AVID	1,180,648	1,000,000
0401	Board Innovation Grants	1,059,067	750,000
0459	Campus Safety Improvements	1,292,930	-
0418	CAPS Waiting List	2,822,079	2,000,000
0445	Career Pathways/Linked Learning	693,260	166,657
0439	Categorical Funding Realignment	937,541	964,363
768/920	Categorical Programs	2,346,538	2,488,426
0423	Certificated Contract Increase	-	1,800,000
0457	Classroom Furniture	1,486,760	-
0458	College & Career Readiness	1,120,902	1,209,357
0424	Community Engagement	-	102,000
0438	Competitive/Comparable Salary	685,023	691,191
0420	Elementary Professional Development	-	600,000
0409	English Learners/Reclassify	1,726,200	1,700,000
0404	Enrollment Management	-	500,000
0429	Expand Chromebook	3,500,000	3,500,000
0410	Gifted	232,020	232,020
0407	Increase Counselors	1,334,104	1,369,845
0450	Intervention and Acceleration	200,000	-
0435	IT Staff - SBAC Support	480,363	534,932
0408	Latino Student Achievement	1,651,760	1,651,760
0403	LCAP Sports	351,403	500,000
0436	Middle School Sports Program	39,400	50,000
0456	Multi-Lingual Initiative	821,977	742,465
0440	Operational Support Services	578,579	500,000
0412	Other Services (Foster Youth/Homeless)	511,593	256,000
0413	Parent Information	1,689,207	1,650,000
0447	Professional Development	3,704,752	4,000,000
0416	Safety/Security	368,775	500,000
100-606	School Site LCAP Allocations	20,172,276	20,900,250
0421	Secondary Professional Development	-	500,000
0430	Staff Training	1,000,000	100,000
0437	Staffing Ratios Secondary	991,114	1,172,237
0452	Student Wellness/Behavioral Support	555,170	-
0446	Study Trips/Athletic Events	200,000	250,000
0441	Targeted School Support for Progress	5,113,134	4,901,621
0460	Teacher Supplies	472,895	600,000
0432	Teacher/Student/Parent Relationships	92,700	100,000
0405	Tutoring	2,526,142	2,521,505
0402	Visual & Performing Arts	816,938	750,000
Total LCAP Allocations*		\$ 65,562,512	\$ 64,482,112

**Restricted General Fund Programs
As of July 1, 2019**

Attachment 4

Resource Code	Program Description	Estimated Actuals	Budget July 1, 2019
3010	IASA - Title I Base Grants Low Income	31,705,223	29,314,213
3310	Special Education-IDEA Base Grant Entitlement	11,844,720	13,007,717
3315	Special Education-IDEA Preschool	169,162	161,128
3327	Mental Health Services - SB87	487,322	566,330
3345	Special Education-IDEA Preschool Staff Development	1,824	1,824
3385	Special Education-IDEA Early Intervention Grants	59,697	59,697
3395	Special Education-Alternative Dispute Resolution	12,831	15,865
3410	Department of Rehabilitation-Workability II	342,434	409,489
3550	Vocational Programs-Secondary	682,356	685,356
4035	Title II	3,351,980	3,156,945
4124	NCLB Title IV 21st Century	2,176,260	2,221,900
4127	Title IV Student Support	900,260	-
4201	Title III Immigrant Education	31,155	-
4203	Title III LEP Student	1,277,745	1,266,441
4510	Indian Education	58,343	65,676
5640	Medi-Cal Billing Option	273,718	331,873
5814	California Promise Grant	134,704	-
5815	We Can Work	40,317	64,665
5818	Prepare And Prevent Grant	512,545	-
6010	After School Education & Safety	9,380,224	9,426,588
6230	Clean Energy Jobs Act - Prop 39	2,301,685	6,315,283
6300	Lottery: Instructional Materials	-	2,551,884
6386	Culinary Organic Recyclable	136,650	136,650
6387	Career Technology Education Incentive Grant	6,487,705	-
6500	Special Education	70,532,946	74,604,984
6510	Special Education-Early Education Exceptional Needs	624,969	655,335
6512	Special Education: Mental Health Services	6,492,547	3,998,774
6515	Infant Discretionary Funds	1,594	1,594
6520	Special Education-Project Workability	389,360	393,291
7085	Learning Communities for School Success	1,019,229	-
7220	Partnership Academies Program	278,330	226,800
7338	College Readiness Block Grant	1,551,381	-
7690	STRS On Behalf Pension Contribution	21,476,630	21,906,163
8150	Routine Maintenance-Ongoing Major Maintenance	19,666,347	20,000,522
9024	SANBAG	10,743	-
9030	Governor's Challenge	724	-
9037	Emmanuel United Methodist Church	800	-
9040	Edison International	1,351	-
9042	Child Development Fundraiser	370	-
9048	Stater Bros. Charities - Richardson	3,980	-
9053	Packard Foundation Grant	17,714	-
9054	Kaiser Grant	15,412	-
9063	After School Donations	45,974	-
9065	Discover Brighter Futures	24,058	-
9073	Kaiser Permanente Grant	10,432	-
9074	CTEF - California Emergency Technology Fund	12,486	-
9075	Fine Arts - City San Bernardino	(101)	-
9076	Vanir Foundation	21,872	-
9079	iCare Lab @ Bing Wong	3,513	-
9081	i3Barr Scale Up Grant	6,258	-
9083	CA Classified School Employees Teacher Credentialing	26,739	-
9084	Diva's Program Donation	10,536	-
9085	Cal-Ed Grant	585,983	144,681
9086	Jobs For America's Graduates	30,000	-
9087	Social and Emotional Learning	4,677	-
90XX	Various RDA/IVDA	16,245,419	4,058,421
	Total Restricted Programs	\$ 211,481,134	\$ 195,750,088

**SCHOOL SITE ALLOCATIONS
2019-20 BUDGET**

Attachment 5

School Number	School Name	Enrollment	Base Allocation	Supplemental/ Concentration Allocation	Restricted Allocation	Total
102	Alessandro	599	67,192.30	266,034.17	252,853.84	586,080.31
104	Arrowhead	294	32,984.60	241,336.97	124,856.17	399,177.74
106	Barton	495	55,489.40	212,543.31	203,363.92	471,396.63
108	Belvedere	661	74,178.50	542,497.50	228,323.80	844,999.80
110	Bradley	541	61,596.20	257,567.72	236,359.09	555,523.01
114	Manuel A. Salinas Creative	553	63,248.60	451,664.69	238,347.76	753,261.05
116	Cole	354	39,804.40	168,993.23	160,594.25	369,391.88
118	Cypress	555	62,881.50	251,359.69	239,947.76	554,188.95
120	Davidson	414	46,624.20	185,087.83	176,146.09	407,858.12
122	Del Rosa	544	60,875.80	249,939.57	237,902.01	548,717.38
124	Emmerton	517	58,602.80	235,738.46	223,394.51	517,735.77
126	Fairfax	293	32,979.00	143,904.60	136,519.34	313,402.94
128	Highland-Pacific	334	37,327.10	155,785.86	127,420.01	320,532.97
130	Hillside	689	77,189.70	664,245.95	257,606.65	999,042.30
132	Hunt	591	66,609.90	288,282.58	273,937.26	628,829.74
134	Inghram	288	32,485.40	135,383.94	128,894.84	296,764.18
136	Kendall	401	44,626.70	160,945.94	143,558.63	349,131.27
138	Kimbark	323	35,796.70	560,243.71	89,869.66	685,910.07
140	Lankershim	702	79,642.10	332,779.40	316,104.09	728,525.59
142	Lincoln	731	83,696.80	329,939.17	313,412.59	727,048.56
144	Lytle Creek	649	75,271.20	293,963.02	279,020.26	648,254.48
146	Marshall	402	45,476.20	180,354.12	171,360.25	397,190.57
148	Monterey	477	54,055.60	218,697.13	208,095.51	480,848.24
150	Mt Vernon	523	59,635.50	238,105.31	225,787.42	523,528.23
152	Muscoy	681	78,479.40	336,566.36	319,092.76	734,138.52
154	Newmark	400	45,057.60	185,087.83	176,446.09	406,591.52
156	Northpark	528	58,794.60	320,972.27	181,107.97	560,874.84
158	North Verdmont	555	61,591.40	553,719.16	159,745.85	775,056.41
160	Captain Leland F. Norton	504	57,183.20	247,572.72	235,559.09	540,315.01
162	Oehl	539	60,353.10	575,394.02	204,596.45	840,343.57
164	Palm Avenue	557	61,587.30	471,398.01	151,012.08	683,997.39
166	Parkside	485	54,478.70	208,756.35	186,021.78	449,256.83
168	Riley College Prep Academy	557	64,041.40	259,880.35	246,422.26	570,344.01
170	Rio Vista	428	48,999.00	200,709.05	191,949.34	441,657.39

**SCHOOL SITE ALLOCATIONS
2019-20 BUDGET**

School Number	School Name	Enrollment	Base Allocation	Supplemental/ Concentration Allocation	Restricted Allocation	Total
172	E. Neal Roberts	451	52,123.60	416,255.28	205,152.59	673,531.47
174	Roosevelt	669	77,564.20	292,542.91	278,774.51	648,881.62
176	Thompson	603	67,602.70	280,875.54	214,543.50	563,021.74
178	Urbita	416	47,599.80	196,448.72	186,312.09	430,360.61
180	Vermont	658	75,742.80	315,738.06	299,355.09	690,835.95
182	Warm Springs	544	62,592.70	254,673.28	242,087.84	559,353.82
184	Wilson	496	55,993.80	225,324.31	214,875.67	496,193.78
186	Anton	675	76,676.30	512,532.47	297,015.01	886,223.78
188	Jones	394	45,427.30	191,241.64	181,777.67	418,446.61
190	George Brown Jr.	792	89,629.80	346,980.51	329,561.59	766,171.90
192	Wong	691	79,305.80	339,406.58	323,384.26	742,096.64
194	Bob Holcomb	633	70,402.00	266,034.17	235,873.67	572,309.84
196	Graciano Gomez	529	60,399.70	258,933.61	245,825.09	565,158.40
198	Dr. Mildred D. Henry	400	44,640.50	173,726.94	165,580.09	383,947.53
199	H. Frank Dominguez	429	48,296.50	195,975.35	187,263.50	431,535.35
602	Anderson	68	7,722.30	27,455.48	46,220.35	81,398.13
606	Harmon	26	2,922.40	9,467.41	34,052.74	46,442.55
731	Transitional Kindergarten	536	58,794.00	0.00	0.00	58,794.00
	Elementary Sub-Total	26,174	\$ 2,962,272.10	\$ 14,429,062.25	\$ 10,733,284.64	\$ 28,124,618.99
302	Arrowview	1091	133,573.90	484,257.93	460,250.76	1,078,082.59
304	Curtis	942	114,861.50	472,771.40	401,486.34	989,119.24
306	Del Vallejo	589	71,270.70	255,620.02	243,285.01	570,175.73
308	Golden Valley	870	105,343.50	396,684.40	378,462.84	880,490.74
310	M.L. King	718	87,512.50	315,738.06	300,255.09	703,505.65
312	Richardson	599	71,730.50	437,076.80	212,654.63	721,461.93
314	Serrano	932	112,558.70	408,045.29	389,378.84	909,982.83
316	Shandin Hills	863	105,079.00	379,169.70	361,615.26	845,863.96
318	Chavez	1241	149,655.80	471,950.29	419,228.82	1,040,834.91
322	Rodriguez Prep	805	96,776.90	368,659.88	329,410.18	794,846.96
324	Paakuma Intermediate	888	100,867.80	199,288.94	167,432.64	467,589.38
	Middle School Sub-Total	9,538	\$ 1,149,230.80	\$ 4,189,262.71	\$ 3,663,460.41	\$ 9,001,953.92

**SCHOOL SITE ALLOCATIONS
2019-20 BUDGET**

School Number	School Name	Enrollment	Base Allocation	Supplemental/ Concentration Allocation	Restricted Allocation	Total
402	Cajon	2798	510,354.50	998,338.19	888,842.92	2,397,535.61
404	Pacific	1247	240,058.80	716,137.85	506,813.35	1,463,010.00
406	San Bernardino	1624	290,179.80	700,588.20	669,403.35	1,660,171.35
408	San Geronio	1782	333,323.90	793,368.80	705,826.64	1,832,519.34
410	Arroyo Valley	2620	482,050.70	1,221,422.24	1,116,238.11	2,819,711.05
412	Indian Springs	1845	345,074.90	890,566.77	795,449.60	2,031,091.27
502	San Andreas	448	85,974.90	439,635.13	184,072.00	709,682.03
504	Sierra	424	81,166.50	198,342.20	188,406.42	467,915.12
510	Middle College High School	267	46,618.00	108,401.82	96,051.10	251,070.92
	High School Sub-Total	13,055	\$ 2,414,802.00	\$ 6,066,801.20	\$ 5,151,103.49	\$ 13,632,706.69
506	Alternative Learning Center	37	6,497.30	16,094.59	15,401.83	37,993.72
508	Anderson Community Day School	13	2,360.10	6,153.82	5,831.58	14,345.50
512	San Bernardino Community Day School	7	0.00	3,313.59	3,140.07	6,453.66
	Other Sub-Total	57	\$ 8,857.40	\$ 25,562.00	\$ 24,373.48	\$ 58,792.88
	Total Allocations By School Site	48,824	\$ 6,535,162.30	\$ 24,710,688.16	\$ 19,572,222.02	\$ 50,818,072.48

The above allocations do not include carryover

Base Allocation - includes budgets 144, 202, 203, 204 & 205

Supplemental/Concentration Allocation - includes budget 418, 419 & 612

Restricted Allocation - includes budgets 501 & Special Education

Allocations for After School Programs occurs in September

6/12/2019

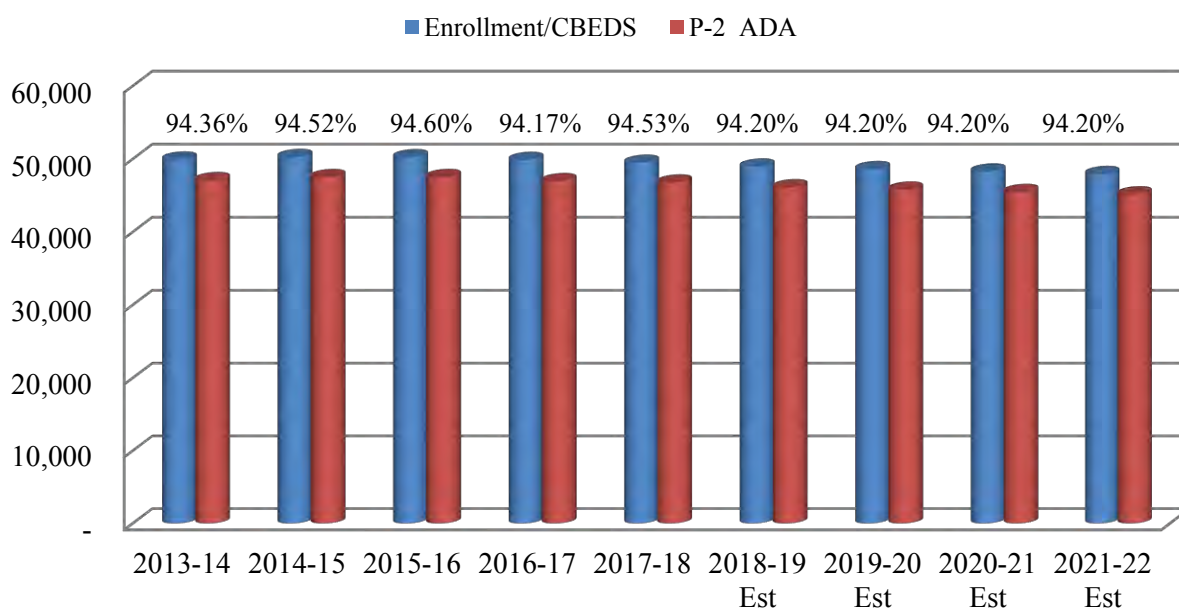
San Bernardino City Unified School District Summary of Budget Assumptions Fiscal Years 2019-20, 2020-21 and 2021-22

District budgets are developed in coordination with school sites and departments in June of each year using a series of assumptions that are used to determine revenues and expenditure projections.

The budget for San Bernardino City Unified School District and the multiyear assumptions have been prepared including the most recent projections by the Department of Finance for Local Control Funding Formula (LCFF) Gap funding in Fiscal Years 2019-20 through 2021-22. All material adjustments to align with the 2019-20 State Budget once signed and adopted, will be presented to the Board of Education within 45 days as required under current law.

The District currently serves approximately 49,000 students although it has experienced declining enrollment for a number of years. Enrollment has declined at approximately 0.7% per year over the prior 3 years. A decline in enrollment of 343 students is projected for 2019-20. An additional decline of 0.7% is projected for 2020-21 and each year thereafter.

SBCUSD ADA to Enrollment Trending



*ADA to Enrollment ratio does not include ADA generated from NPS, Extended Year Special Ed or Community Schools.

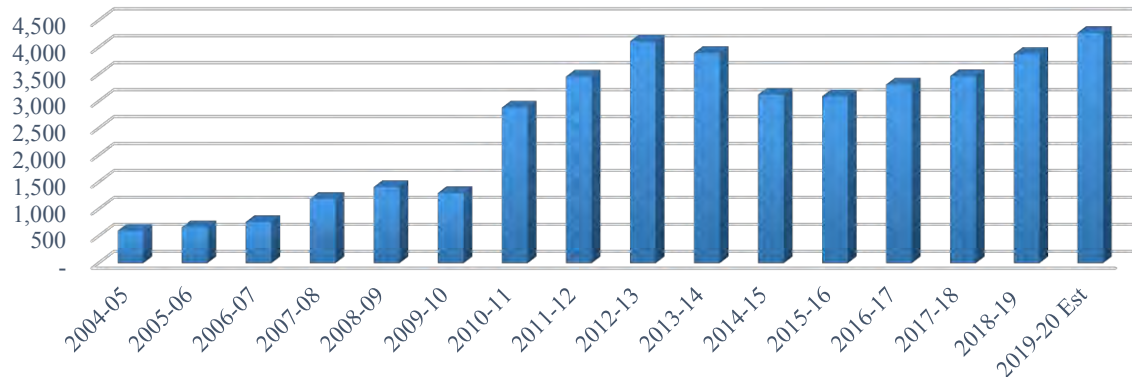
San Bernardino City Unified School District

Summary of Budget Assumptions

Fiscal Years 2019-20, 2020-21 and 2021-22

The District has authorized 12 Charter Schools in 2019-20. The projected 2019-20 enrollment for the 12 Charters is 3,876 with projected ADA of 3,869 resulting in an average ADA to enrollment ratio for District Charters of *92.73%. The total LCFF funding attributable to these Charters is estimated at \$46.6 million.

Charter Enrollment



Revenues

Local Control Funding Formula (LCFF)

LCFF funding is the primary source of district funding and is derived from student average daily attendance. Additional funds are provided for those students that are low socio-economic, English Language Learner, and Foster Youth. These students (quantified as an unduplicated pupil count) comprise approximately 90% of the student population at San Bernardino City Unified.

The growth factors and COLA applied to the calculation of the Local Control Funding Formula target funding for the current and subsequent years are as follows:

Fiscal Year	2019-20	2020-21	2021-22
COLA	3.26%	3.0%	2.80%
Gap Funding %	100.0%	100.0%	100.0%
Increase over Prior Year - COLA	\$15.20M	\$12.3M	\$11.4M
Unduplicated Pupil Count – 3 Year Average	90.40%	90.43%	90.43%

**One charter generates P-2 ADA based upon year round attendance with 4 tracks. Enrollment is measured annually, resulting in ADA greater than enrollment.*

San Bernardino City Unified School District

Summary of Budget Assumptions

Fiscal Years 2019-20, 2020-21 and 2021-22

Local Control Funding Formula (LCFF) revenue is projected by including current ADA projections for 2019-20. The District has experienced fluctuations in ADA over the last 3 years and has projected a decline in enrollment for 2019-20, 2020-21 and 2021-22.

2019-20 LCFF Funding	
Base funding (Includes TIIG and Transportation)	\$414,297,603
Supplemental and Concentration	\$140,901,670
LCFF Target Funding	\$555,199,273

LCFF Base and Supplemental Funding

Under the LCFF, the District must ensure that supplemental and concentration funds are principally directed to be used to increase or improve services to students that are eligible for free and reduced meals, English Language Learner, Foster Youth or any underserved group. The chart below illustrates the 2019-20 base funding applicable to all students and the additional supplemental and concentration funding for low socio-economic, English Learner and Foster Youth that are represented at an unduplicated count of 90.40% of the district student population.



- Reductions to LCFF for Redevelopment Agency (RDA) funds are included at \$13,404,644 for the Budget and subsequent fiscal years. By law, these dollars can be used for land acquisition, facility reconstruction, remodeling, deferred maintenance and routine maintenance.

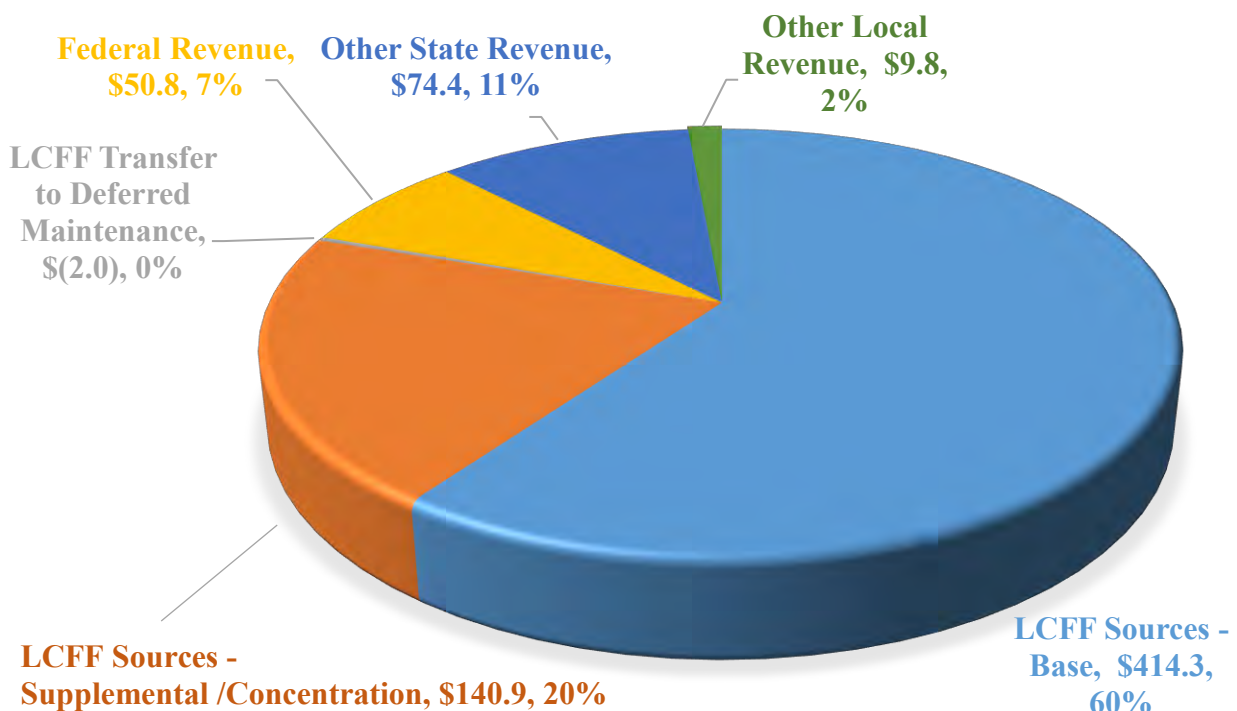
**San Bernardino City Unified School District
Summary of Budget Assumptions
Fiscal Years 2019-20, 2020-21 and 2021-22**

- Special Education is funded based upon the number of children with disabilities receiving special education services for both Federal and State Special Education programs. These revenues have been adjusted for changes in COLA and Special Education ADA.
- State Categorical programs were projected at the 2018-19 level with a 3.26% COLA for Fiscal Year 2019-20, a 3.0% COLA for Fiscal Year 2020-21 and 2.80% for 2021-22 where applicable. Federal programs were projected to stay at current funding levels and no COLA was applied to this revenue.

Funding Source	2019-20	2020-21	2021-22
Federal (Unrestricted and Restricted Sources)	\$50,789,417	\$50,789,417	\$50,789,417
State (Unrestricted and Restricted Sources)	\$74,455,174	\$75,285,525	\$76,126,166

- Under LCFF funding the District receives a funding adjustment to implement class size reduction for TK-3 to 24:1. The funding was phased in proportion to the LCFF gap funding percentage. Full funding is provided in Fiscal Year 2018-19 and beyond.
- Unrestricted Lottery Revenue of \$7,270,463 is budgeted at \$151/ADA and Restricted Lottery Revenue of \$2,551,884 is budgeted at \$53/ADA in each of the three years.

Total General Fund Revenues - \$688.2 Million



San Bernardino City Unified School District

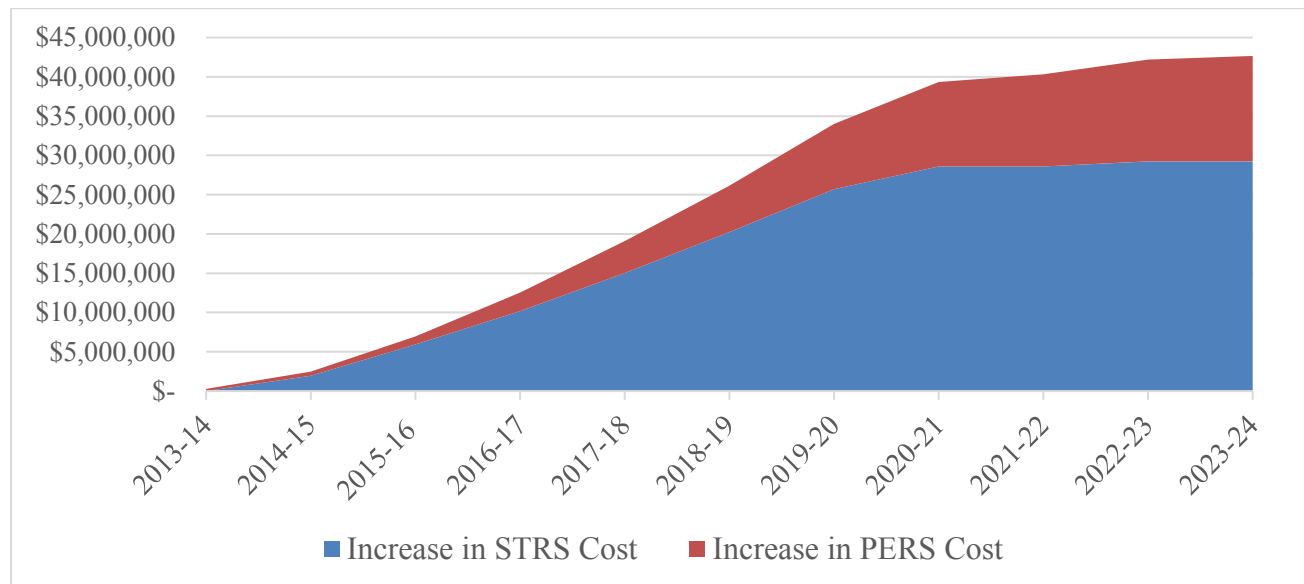
Summary of Budget Assumptions

Fiscal Years 2019-20, 2020-21 and 2021-22

Expenditures

- Step and column increases for eligible staff are included in the current and subsequent fiscal years. These costs are projected at 1.7% for Certificated and 0.9% for Classified qualifying positions.
- Statutory Employee Benefits have been adjusted for changes in salaries for all bargaining units and salary schedules.
- Under the LCFF, Districts are required to make progress each year in reducing class size to 24:1 when full funding is reached. Class sizes were decreased for grades TK-3 to an average of 24:1 in Fiscal Year 2017-18. The estimated Grade Span Adjustment for Fiscal Year 2019-20 is \$12,293,716. The cost of implementing class size reduction exceeds the revenues received by the State for this purpose.
- State Teachers Retirement System and Public Employee Retirement Systems are both projecting significant increases to employer contribution rates in the current and subsequent fiscal years.

SBCUSD Projected Increase in STRS and PERS Costs



	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
STRS Rate	12.58%	14.43%	16.28%	16.70%	18.10%	17.80%
Increase in STRS Cost	\$4,247,857	\$4,872,542	\$5,121,607	\$2,415,082	\$4,216,470	(\$29,249)
PERS Rate	13.89%	15.53%	18.10%	20.73%	23.60%	24.90%
Increase in PERS Cost	\$1,365,237	\$1,685,384	\$2,019,247	\$2,399,035	\$2,625,286	\$1,198,259
Annual Increase	\$5,613,094	\$6,557,926	\$7,140,854	\$4,814,117	\$6,841,756	\$1,169,010

San Bernardino City Unified School District
Summary of Budget Assumptions
Fiscal Years 2019-20, 2020-21 and 2021-22

- Health and Welfare Medical costs increased by 6.5% in Fiscal Year 2019-20. These costs are projected to increase by 7% in 2020-21 and 7% in 2021-22:
 - Fiscal Year 2020-21 \$4,562,528
 - Fiscal Year 2021-22 \$5,058,412
- Other Post-Employment Benefits (OPEB) included at a rate of 1.044% have been applied to gross salary and an additional rate of 1.207% applied to fund post-retirement benefits in the amount of \$8,765,461.
- The Local Control Accountability Plan and the costs related to the plan have been included in the Fiscal Year 2019-20 budget and subsequent years.
- Utility costs are projected to include energy savings for Fiscal Year 2019-20 and subsequent years. Currently the District spends \$11.0 million annually for electricity, gas and water.
- The Deferred Maintenance program has been folded into the Local Control Funding Formula and the Deferred Maintenance match is no longer required under the Local Control Funding Formula. The District continues to allocate funding of \$2.0 million for this purpose which was the level of funding previously provided by the state.
- Routine Repair and Maintenance is required at 3% of total general fund expenditures and is funded at \$21.5 million for 2019-20.
- Textbooks and instructional support materials have been included in Fiscal Year 2019-20 at \$16.0 million.

General Fund Contributions to Special Programs:

Program	2018-19 Estimated	2019-20 Projected	2020-21 Projected	2021-22 Projected
Special Education	\$44,343,417	\$49,128,855	\$50,771,280	\$51,414,418
Routine Repair and Maintenance	\$20,600,000	\$21,510,000	\$20,900,000	\$21,300,000
Child Development Fund – Fund 12	\$885,663	-0-	-0-	-0-
Total	\$65,829,080	\$70,638,855	\$71,671,280	\$72,714,418

San Bernardino City Unified School District
Summary of Budget Assumptions
Fiscal Years 2019-20, 2020-21 and 2021-22

Unrestricted General Fund Balance

General Fund	2018-19 Estimated	2019-20 Projected	2020-21 Projected	2021-22 Projected
Unrestricted General Fund Balance	\$46,026,868	\$23,106,684	\$17,405,977	\$15,271,416
Reserves for Stores/Revolving Cash/Prepaid Expenditures	\$ 628,462	\$ 305,462	\$ 305,462	\$ 305,462
Assigned				
Textbooks	\$ 5,000,000	-0-	-0-	- 0-
Targeted School Support for Progress (TSSP)	\$ 3,800,000	-0-	-0-	-0-
Reserve for Deficit Spending/Board Priorities	\$22,198,406	\$ 7,862,033	\$2,202,058	-0-
Reserve for Economic Uncertainties – 2%	\$14,400,000	\$14,300,000	\$14,300,000	\$14,500,000
Unassigned/Undesignated	-0-	\$ 639,189	\$ 598,457	\$ 398,457

San Bernardino City Unified School District
2019-20 Budget Adoption
Summary of Facts and Assumptions

Assumptions	2018-19 Estimated Actuals	2019-20 Budget	2020-21 Projected	2021-22 Projected
COLA	3.70%	3.26%	3.00%	2.80%
LCFF GAP	100.00%	100.00%	100.00%	100.00%
Local Revenue (Taxes)	\$ 40,769,734	\$ 40,769,734	\$ 40,769,734	\$ 40,769,734
Pass through of Local Revenue (Taxes) to Charters	\$ (2,131,188)	\$ (2,143,084)	\$ (2,157,014)	\$ (2,171,022)
EPA Entitlement Percentage	25.89%	25.89%	25.89%	25.89%
Enrollment - Current Year CBEDS	48,936	48,593	48,253	47,916
Unduplicated Count	44,253	43,943	43,635	43,330
Unduplicated Percentage (Rolling Average)	89.97%	90.40%	90.43%	90.43%
ADA/Enrollment Percentage	94.20%	94.20%	94.20%	94.20%
Projected ADA - P-2				
Grades K-3	15,396.68	15,288.90	15,181.88	15,075.61
Grades 4-6	11,174.43	11,096.21	11,018.53	10,941.40
Grades 7-8	7,229.76	7,179.15	7,128.90	7,079.00
Grades 9-12	12,298.32	12,212.24	12,126.75	12,041.86
Total	46,099.19	45,776.50	45,456.06	45,137.87
ADA for County Office of Education (COE) Programs	3.63	3.61	3.58	3.56
Total District ADA including COE Programs	46,102.82	45,780.11	45,459.64	45,141.43
Funding Per ADA (at full implementation 2020-21)				
Grades TK-3				
Base Grant	\$ 7,459	\$ 7,702	\$ 7,933	\$ 8,155
Grade Span Adjustment	\$ 776	\$ 801	\$ 825	\$ 848
Total Base Funding	\$ 8,235	\$ 8,503	\$ 8,758	\$ 9,003
Supplemental	\$ 1,482	\$ 1,537	\$ 1,584	\$ 1,628
Concentration	\$ 1,440	\$ 1,505	\$ 1,551	\$ 1,595
Total Funding TK-3	\$ 11,157	\$ 11,545	\$ 11,893	\$ 12,226
Grades 4-6				
Base Grant	\$ 7,571	\$ 7,818	\$ 8,053	\$ 8,278
Total Base Funding	\$ 7,571	\$ 7,818	\$ 8,053	\$ 8,278
Supplemental	\$ 1,362	\$ 1,413	\$ 1,456	\$ 1,497
Concentration	\$ 1,324	\$ 1,384	\$ 1,427	\$ 1,466
Total Funding 4-6	\$ 10,257	\$ 10,615	\$ 10,936	\$ 11,241
Grades 7-8				
Base Grant	\$ 7,796	\$ 8,050	\$ 8,292	\$ 8,524
Total Base Funding	\$ 7,796	\$ 8,050	\$ 8,292	\$ 8,524
Supplemental	\$ 1,403	\$ 1,455	\$ 1,500	\$ 1,542
Concentration	\$ 1,363	\$ 1,425	\$ 1,469	\$ 1,510
Total Funding 7-8	\$ 10,562	\$ 10,930	\$ 11,261	\$ 11,576
Grades 9-12				
Base	\$ 9,034	\$ 9,329	\$ 9,609	\$ 9,878
Grade Span Adjustment	\$ 235	\$ 243	\$ 250	\$ 257
Total Base Funding	\$ 9,269	\$ 9,572	\$ 9,859	\$ 10,135
Supplemental	\$ 1,668	\$ 1,731	\$ 1,783	\$ 1,833
Concentration	\$ 1,621	\$ 1,694	\$ 1,747	\$ 1,795
Total Funding 9-12	\$ 12,558	\$ 12,997	\$ 13,389	\$ 13,763

San Bernardino City Unified School District
2019-20 Budget Adoption
Summary of Facts and Assumptions

Assumptions	2018-19 Estimated Actuals	2019-20 Budget	2020-21 Projected	2021-22 Projected
LCFF Target Revenues	\$ 539,980,753	\$ 555,199,273	\$ 567,472,836	\$ 578,833,425
LCFF Funded Revenues	\$ 539,980,753	\$ 555,199,273	\$ 567,472,836	\$ 578,833,425
Total LCFF Sources				
LCFF Base (Includes TIIG - \$16.8M and Transportation-\$3.6M)	\$ 403,939,406	\$ 414,297,603	\$ 423,274,609	\$ 431,640,224
Increase Over Prior Year (Base)	\$ 26,680,567	\$ 10,358,197	\$ 8,977,006	\$ 8,365,615
LCFF Supplemental & Concentration	\$ 136,041,347	\$ 140,901,670	\$ 144,198,227	\$ 147,193,201
Increase Over Prior Year (Supplemental)	\$ 2,938,470	\$ 4,860,323	\$ 3,296,557	\$ 2,994,974
Total LCFF Sources	\$ 539,980,753	\$ 555,199,273	\$ 567,472,836	\$ 578,833,425
Lottery - Unrestricted per ADA	\$ 151	\$ 151	\$ 151	\$ 151
Lottery - Restricted per ADA	\$ 53	\$ 53	\$ 53	\$ 53
Expenditures Adjusted for Consumer Price Index (CPI)	\$ 722,715,262	\$ 716,953,420	\$ 712,300,779	\$ 724,000,705
Step & Column Certificated	\$ 4,926,669	\$ 5,010,423	\$ 5,095,600	\$ 5,198,512
Step & Longevity Classified	\$ 707,334	\$ 713,700	\$ 720,123	\$ 731,596
Instructional Days	180	180	180	180
Contribution to Special Education	\$ 44,343,417	\$ 49,128,855	\$ 50,771,280	\$ 51,414,418
Routine Repair and Maintenance Contribution	\$ 20,600,000	\$ 21,510,000	\$ 20,900,000	\$ 21,300,000
Contribution to Child Development - Fund 12	\$ 885,663	\$ -	\$ -	\$ -
Total Contribution to Restricted Programs	\$ 65,829,080	\$ 70,638,855	\$ 71,671,280	\$ 72,714,418
Reserve for Economic Uncertainties	\$ 14,400,000	\$ 14,300,000	\$ 14,300,000	\$ 14,500,000
Reserve for Economic Uncertainties Percentage	2%	2%	2%	2%
Health & Welfare Increase	6.23%	7.00%	7.00%	7.00%
Payroll Expense Rate				
State Teachers' Retirement System (STRS)	16.28%	16.70%	18.10%	17.80%
STRS Cost Increase Over Prior Year	\$ 5,121,607	\$ 2,415,082	\$ 4,216,470	\$ (29,249)
Public Employee Retirement System (PERS)	18.10%	20.73%	23.60%	24.90%
PERS Cost Increase Over Prior Year	\$ 2,019,247	\$ 2,399,035	\$ 2,625,286	\$ 1,198,259
Social Security (OASDI)	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance	0.05%	0.05%	0.05%	0.05%
Workers' Compensation	1.78%	2.00%	2.00%	2.00%
Other Post Employment Benefit - Retiree	1.04%	1.04%	1.04%	1.04%
Other Post Employment Benefit	1.21%	1.21%	1.21%	1.21%
Mandate Reimbursement One Time Funding	\$184 per ADA	0	0	0
District Sponsored Independent Charter Schools	12	12	12	12

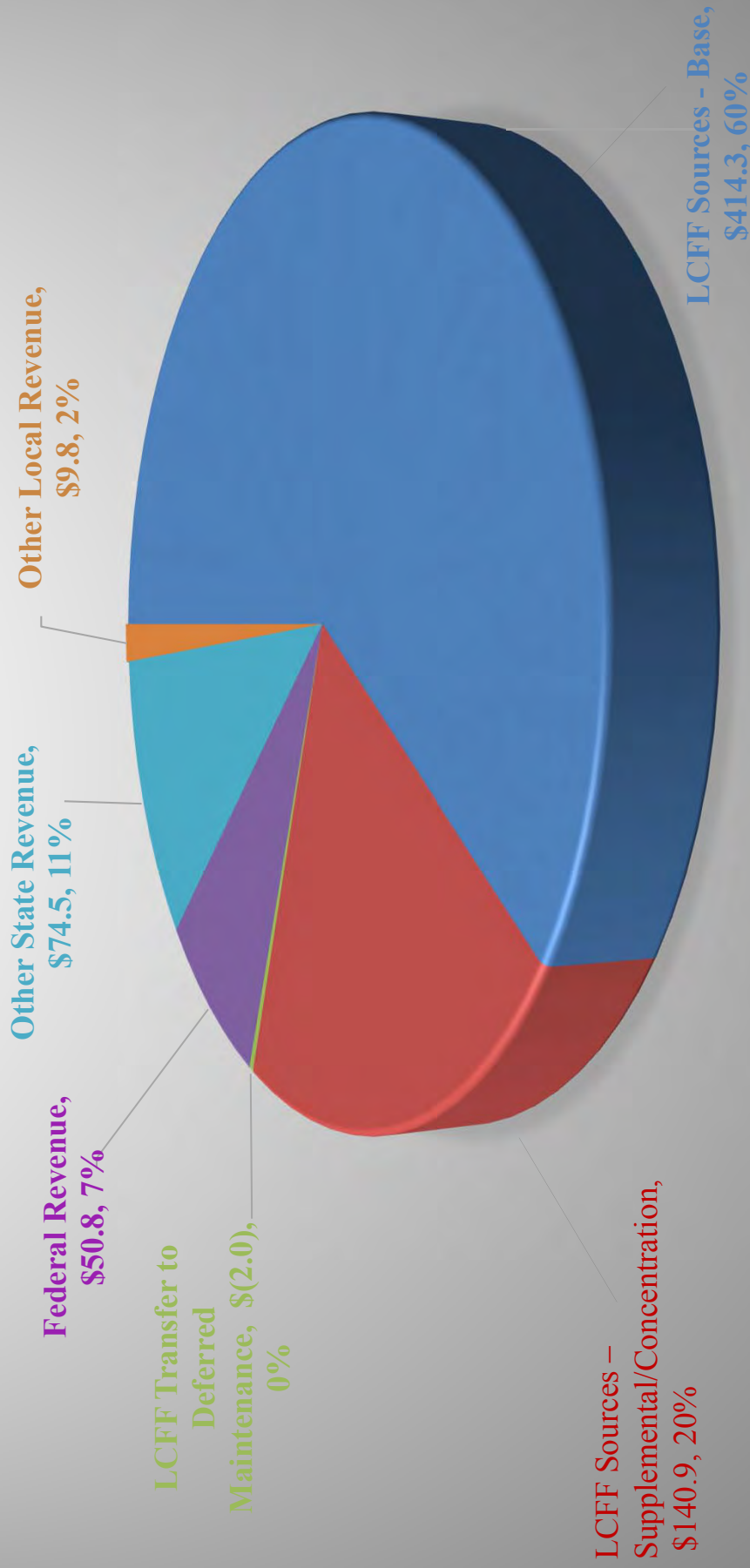
SBCUSD LCFF Calculation 2018-19 through 2021-22

San Bernardino City Unified (67376) - Governors May Review - BDV 19-20												
LOCAL CONTROL FUNDING FORMULA												
v19.2c												
2019-20												
3.260%												
COLA & Augmentation												
90.40%												
3 yr average												
ADA												
Base												
Gr Span												
Supp												
Concen												
TARGET												
2019-20												
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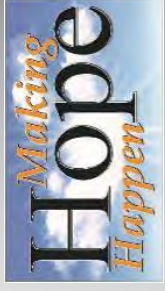
San Bernardino City Unified (67876) - Governors May Revisé - BDV 19-20		19-20	2019-20	20-21	2021-22
LOCAL CONTROL FUNDING FORMULA		2018-19	2019-20	2020-21	2021-22
CALCULATE LCFF PHASE-IN ENTITLEMENT					
LOCAL CONTROL FUNDING FORMULA TARGET		539,980,753	555,199,273	567,472,836	578,833,425
LOCAL CONTROL FUNDING FORMULA FLOOR		(38,638,546)	(38,626,650)	(38,612,720)	(38,598,712)
LCFF Phase-In Entitlement		539,980,753	555,199,273	567,472,836	578,833,425
LCFF Phase-In Entitlement (if positive)		539,980,753	555,199,273	567,472,836	578,833,425
Current Year Gap (LCFF Floor / positive)		34,387,458	-	-	-
ECONOMIC RECOVERY PAYMENT		-	-	-	-
Miscellaneous Adjustments		-	-	-	-
LCFF Entitlement before Minimum State Aid provision		539,980,753	555,199,273	567,472,836	578,833,425
CALCULATE STATE AID					
Transition Entitlement		539,980,753	555,199,273	567,472,836	578,833,425
Local Revenue (including ROA)		(38,638,546)	(38,626,650)	(38,612,720)	(38,598,712)
Gross State Aid		501,342,207	516,577,623	528,860,116	540,234,713
CALCULATE MINIMUM STATE AID					
2012-13 RJ/Charter Gen BG adjusted for ADA		N/A	N/A	N/A	N/A
2012-13 NSS Allowance (deficit)		247,927,136	246,435,565	244,708,643	242,993,809
Minimum State Aid Adjustments		-	-	-	-
Less Current Year Property Taxes/in Lieu		(38,638,546)	(38,626,650)	(38,612,720)	(38,598,712)
Subtotal State Aid for Historical RJ/Charter General BG		209,288,590	207,808,915	206,095,923	204,395,097
Categorical Funding from 2012-13		71,178,274	71,178,274	71,178,274	71,178,274
Charter in Lieu of State Aid Grant adjusted for ADA		-	-	-	-
Minimum State Aid Guarantee		280,466,864	278,987,189	277,274,197	275,573,371
CHARTER SCHOOL MINIMUM STATE AID OFFSET		-	-	-	-
Local Control Funding Formula Floor plus Funded Gap		-	-	-	-
Minimum State Aid plus Property Taxes including ROA		-	-	-	-
Charter in Lieu of State Aid		-	-	-	-
Minimum State Aid Prior to Offset		-	-	-	-
Total Minimum State Aid with Offset		-	-	-	-
TOTAL STATE AID		501,342,207	516,577,623	528,860,116	540,234,713
Additional State Aid (Additional SA)		-	-	-	-
LCFF Phase-In Entitlement		539,980,753	555,199,273	567,472,836	578,833,425
(before COE transfer, Choice & Charter Supplemental)					
CHANGE OVER PRIOR YEAR		5,80%	29,619,037	2,21%	12,273,563
LCFF Entitlement PER ADA		11,655	12,056	12,409	12,747
PER ADA CHANGE OVER PRIOR YEAR		6,97%	759	2,93%	353
BASIC AID STATUS (school districts only)		Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
BASIC AID STATUS (school districts only)		Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES					
State Aid		501,342,207	516,577,623	528,860,116	540,234,713
Property Taxes net of in-lieu		(38,638,546)	(38,626,650)	(38,612,720)	(38,598,712)
Charter in-Lieu Taxes		-	-	-	-
LCFF Pre COE, Choices, Supp		539,980,753	555,199,273	567,472,836	578,833,425



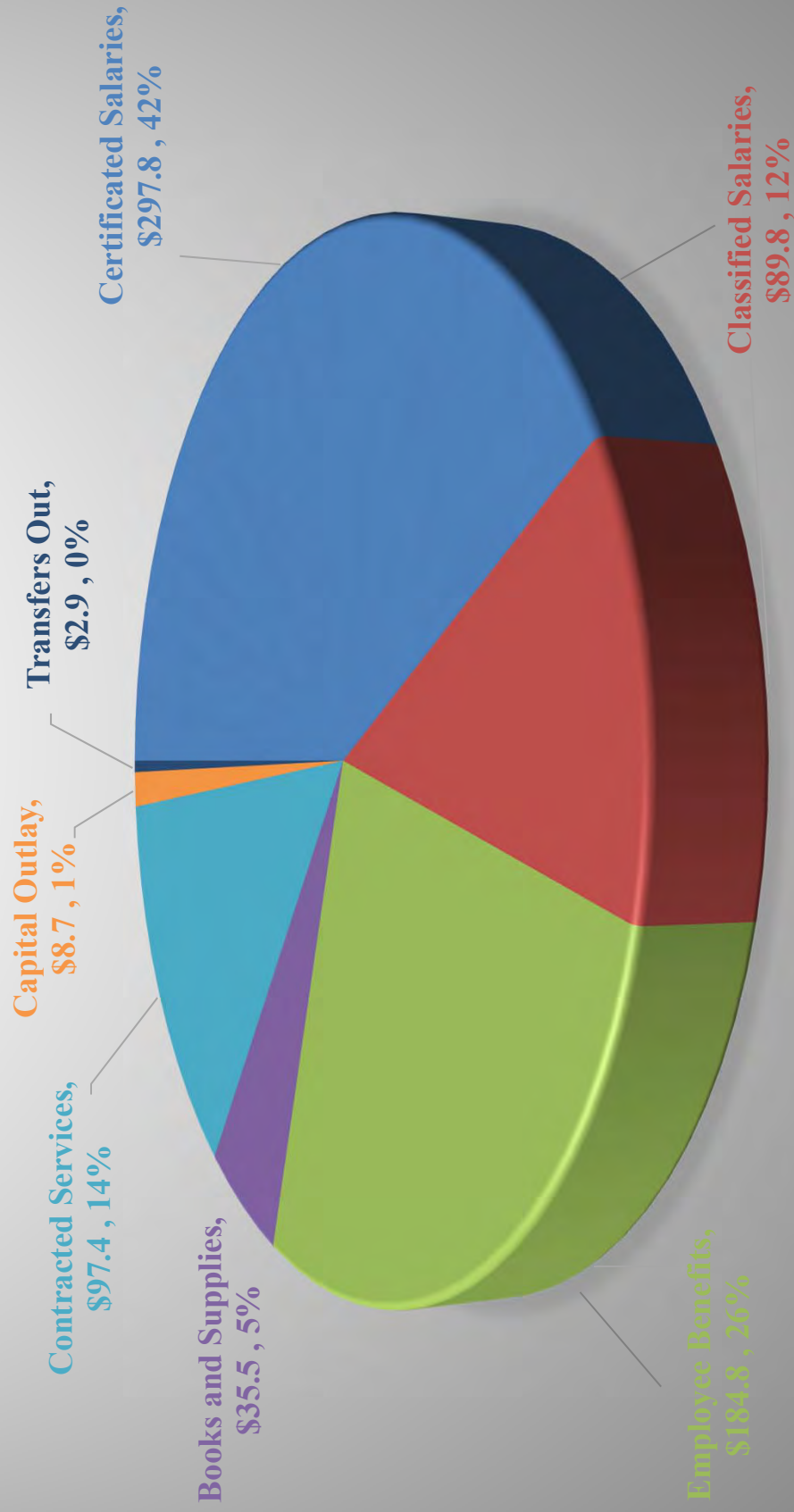
SBCUSD 2019-2020 Projected Total General Fund Revenues



Total General Fund Revenues - \$688.2 Million



SBCUSD 2019-2020 Projected Total General Fund Expenditures



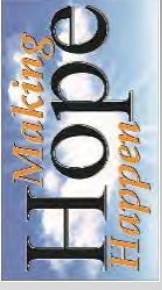
Total General Fund Expenditures \$716.9 Million



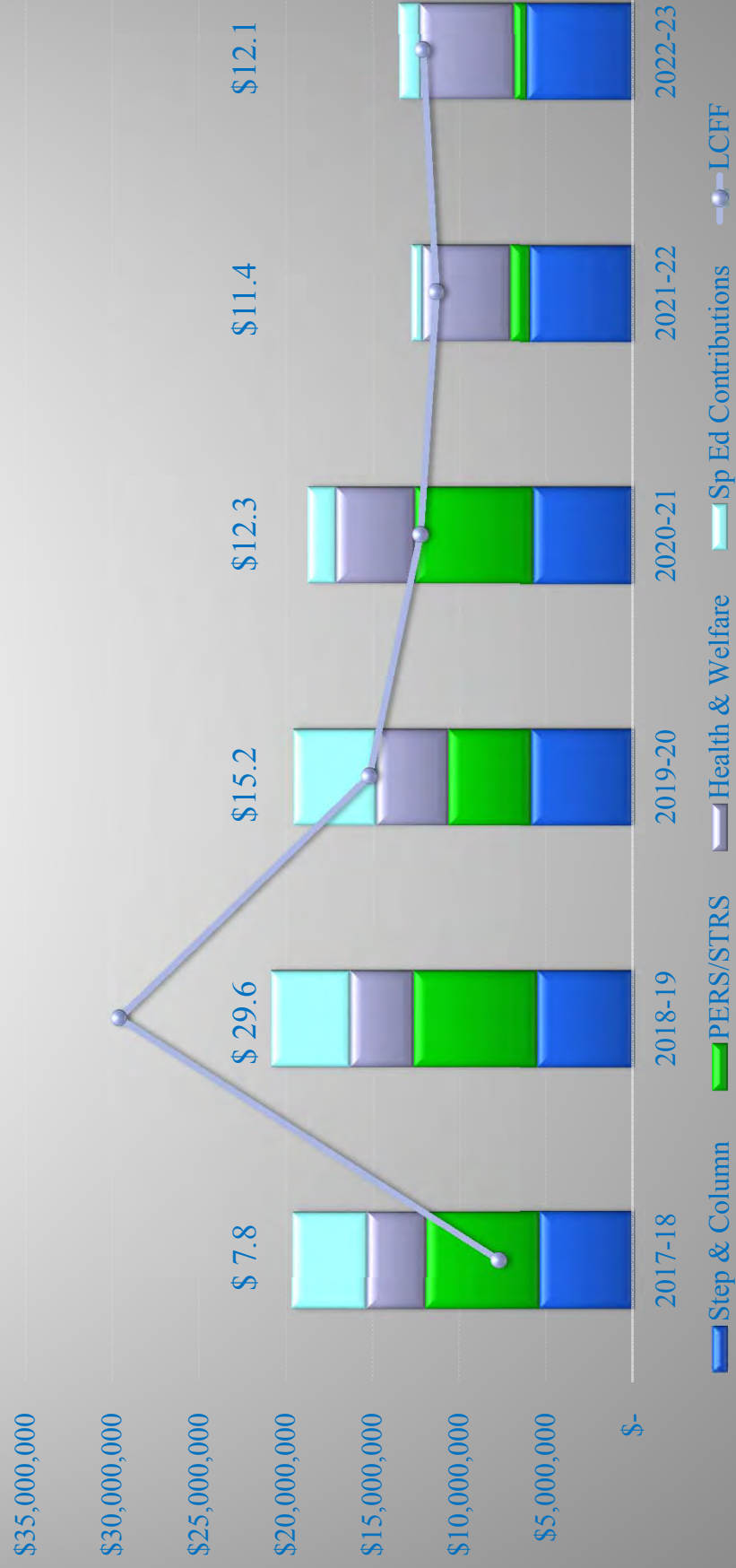
Multi Year Projection Assumptions

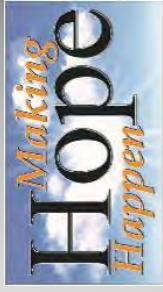
	2018-19 Estimated Actuals	Projected 2019-20	Projected 2020-21	Projected 2021-22
COLA	3.7%	3.26%	3.0%	2.8%
Enrollment - CBEDS	48,936	48,593	48,253	47,916
ADA – P2	46,099	45,776	45,456	45,138
ADA to Enrollment Percentage	94.2%	94.2%	94.2%	94.2
Unduplicated Percentage	90.43%	90.43%	90.43%	90.43%
Projected LCFF Funding Increases – COLA only	\$29.6M	\$15.2M	\$12.3M	\$11.4M
Total LCFF Revenue Projection	\$540.0M	\$555.2M	\$567.5M	\$578.8M
Health and Welfare Increase	\$4.0M	\$4.3M	\$4.6M	\$5.1M
PERS/STRS Increase over Prior Year	\$7.1M	\$4.8M	\$6.8M	\$1.2M
Increase in contribution to Special Education	\$4.6M	\$5.8M	\$1.6M	\$0.7M

Major Revenue Versus Cost Increases Through 2022-2023

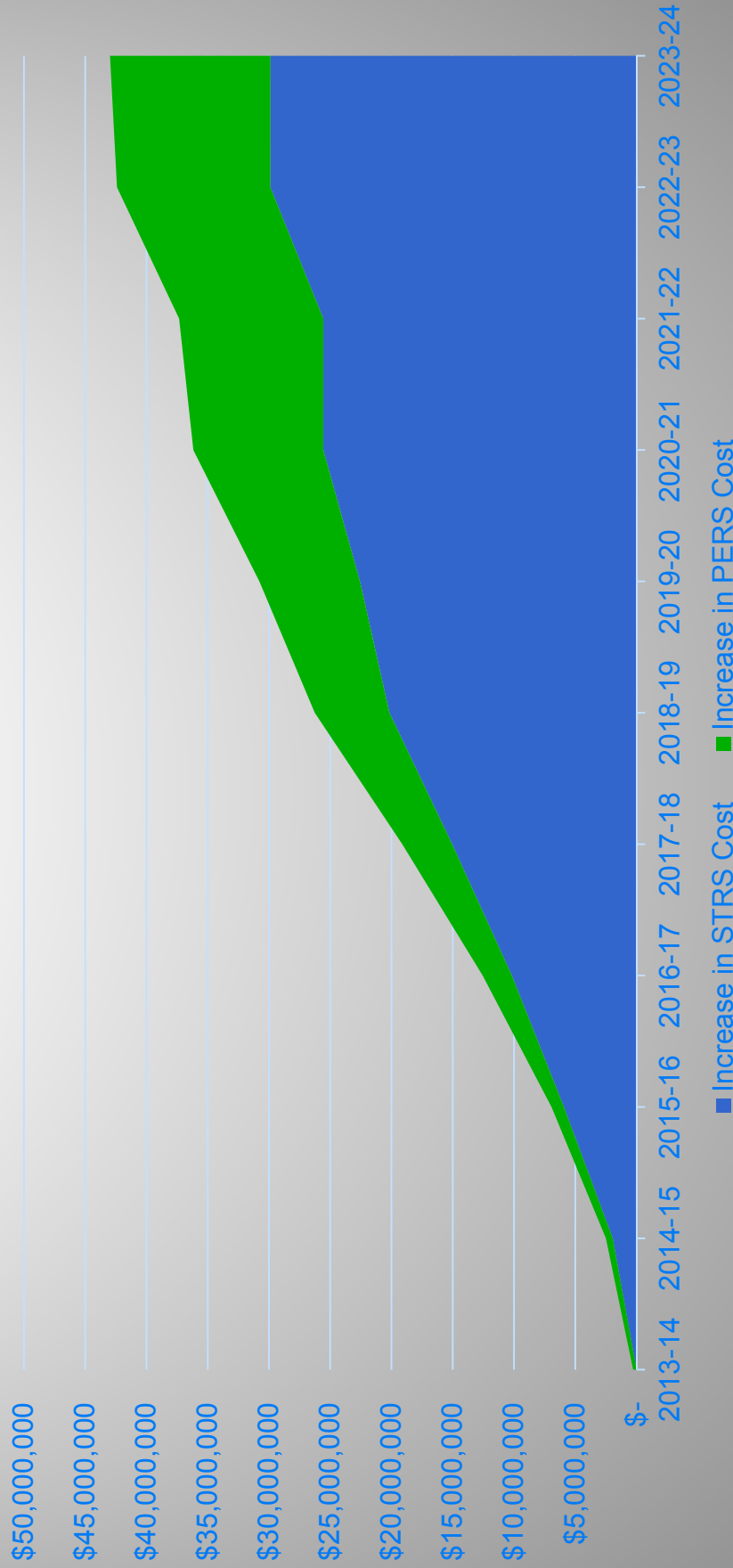


(In Millions)





STRS/PERS Costs Through 2023-2024



	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Cumulative Increase
STRS Rate	8.25%	8.88%	10.73%	12.58%	14.43%	16.28%	16.70%	18.10%	17.80%	
Increase in STRS Cost	\$ -	\$1,932,000	\$3,991,100	\$4,247,857	\$4,872,542	\$5,121,607	\$2,415,082	\$4,279,674	(\$29,446)	\$26,830,416
PERS Rate	11.44%	11.77%	11.87%	13.89%	15.53%	18.10%	20.73%	23.60%	24.90%	
Increase in PERS Cost	\$275,528	\$283,500	\$460,100	\$1,365,237	\$1,685,384	\$2,019,247	\$2,399,035	\$2,652,039	\$1,198,356	\$12,338,426
Annual Increase	\$275,528	\$2,215,500	\$4,451,200	\$5,613,094	\$6,557,926	\$7,140,854	\$4,814,117	\$6,931,713	\$1,168,910	\$39,168,842

2019-2020 Multi Year Projections Combined General Fund



	2018-19 Estimated Actuals	2019-20 Projected	2020-21 Projected	2021-22 Projected
1. Total Revenues	\$690.9	\$688.2	\$703.0	\$715.2
2. Expenditures, Transfers and Interfund Transfers	723.7	716.9	712.3	724.0
3. Excess/(Deficit) Revenues less Expenditures	(32.8)	(28.7)	(9.3)	(8.8)
4. Beginning Fund Balance	106.0	73.2	44.5	35.2
5. Ending Fund Balance	73.2	44.5	35.2	26.4
6. Components of Ending Fund Balance				
7. Reserves for Stores/Revolving Cash and Prepaid Expenditures	0.6	0.3	0.3	0.3
8. Restricted Ending Balances	27.2	21.4	17.8	11.2
9. Reserve for Economic Uncertainties	14.4	14.3	14.3	14.5
10. Assigned – Targeted Support for School Progress (TSSP)	3.8	-0-	-0-	-0-
11. Assigned - Textbooks	5.0	-0-	-0-	-0-
12. Reserve for Deficit Spending/Board Priorities	22.2	7.9	2.2	-0-
13. Unappropriated Ending Fund Balance	\$0.0	\$0.6	\$0.6	\$0.4

2019-2020 Multi Year Projections

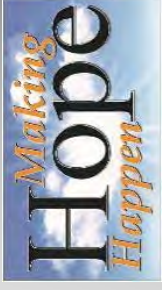
Unrestricted General Fund



	2018-19 Estimated Actuals	2019-20 Projected	2020-21 Projected	2021-22 Projected
1. Total Revenues	\$496.6	\$498.3	\$511.1	\$521.5
2. Expenditures, Transfers and Interfund Transfers	512.1	521.2	516.8	523.7
3. Excess/(Deficit) Revenues less Expenditures	(15.5)	(22.9)	(5.7)	(2.2)
4. Beginning Fund Balance	61.5	46.0	23.1	17.4
5. Ending Fund Balance	46.0	23.1	17.4	15.2
6. Components of Ending Fund Balance				
7. Reserves for Stores/Revolving Cash and Prepaid Expenditures	0.6	0.3	0.3	0.3
8. Reserve for Economic Uncertainties	14.4	14.3	14.3	14.5
9. Assigned – Targeted Support for School Progress (TSSP)	3.8	-0-	-0-	-0-
10. Assigned - Textbooks	5.0	-0-	-0-	-0-
11. Reserve for Deficit Spending/Board Priorities	22.2	7.9	2.2	-0-
12. Unappropriated Ending Fund Balance	\$-0-	\$0.6	\$0.6	\$0.4

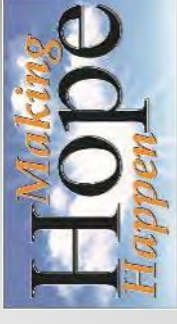
2019-2020 Multi Year Projections

Restricted General Fund



	2018-19 Estimated Actuals	2019-20 Projected	2020-21 Projected	2021-22 Projected
1. Total Revenues	\$194.3	\$189.9	\$191.9	\$193.7
2. Expenditures, Transfers and Interfund Transfers	211.5	195.7	195.5	200.3
3. Excess/(Deficit) Revenues less Expenditures	(\$17.2)	(5.8)	(3.6)	(6.6)
4. Beginning Fund Balance	44.4	27.2	21.4	17.8
5. Ending Fund Balance	27.2	21.4	17.8	11.2
6. Components of Ending Fund Balance				
7. Restricted Programs	\$27.2	\$21.4	\$17.8	\$11.2

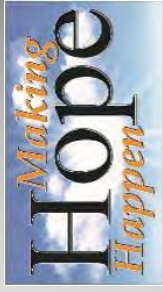
2017-2018 Average Unrestricted General Fund Net Ending Balances as a Percentage of Total General Fund Expenditures



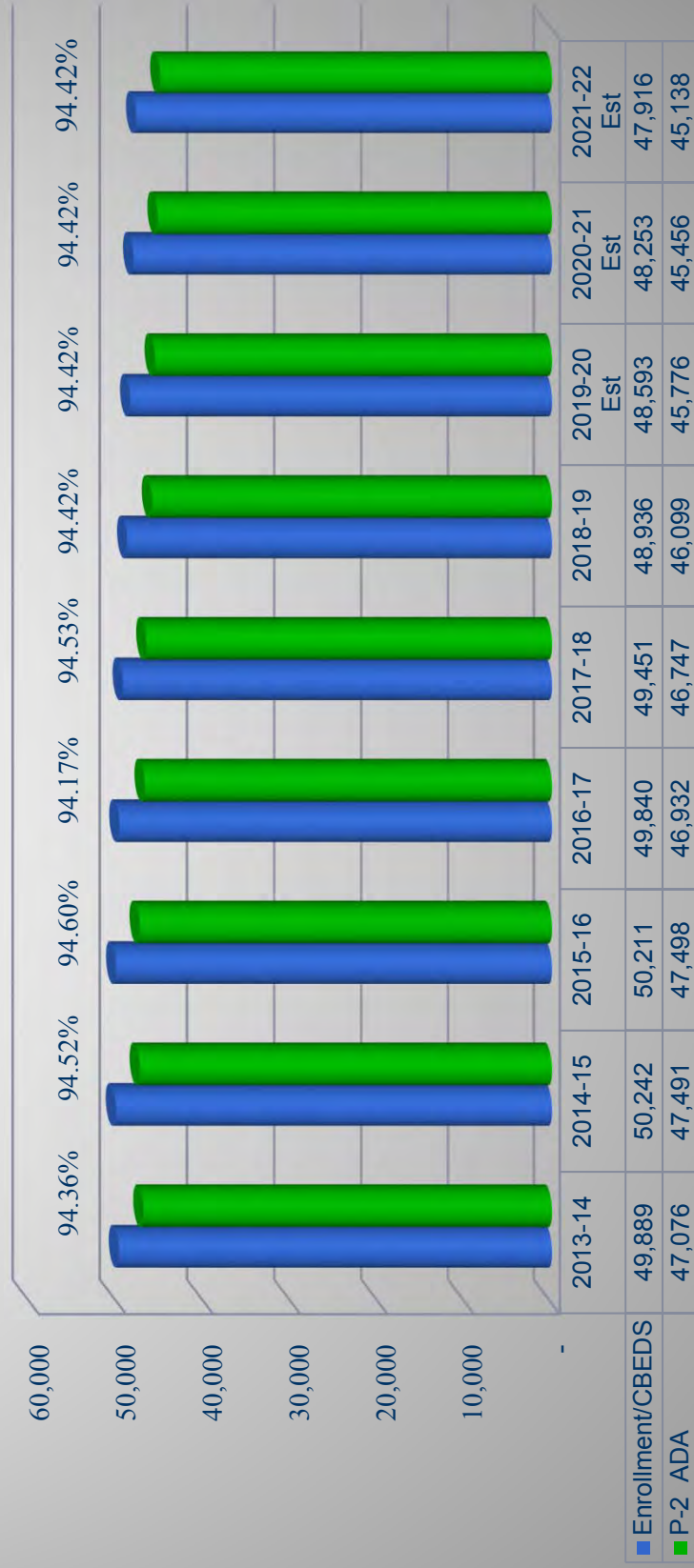
District Reserves by District Type		Change from Prior Year
Elementary School Districts	16.98%	-0.27%
High School Districts	20.20%	-0.88%
Unified School Districts	15.63%	-1.01%
SBCUSD 2017-18 (Actual)	9.1%	-1.3%
SBCUSD 2018-19 (Projected)	6.27%	-2.83%

The Government Finance Officers Association recommends a minimum of two months expenditures in reserve – equates to a minimum of 17%

Source: School Services of California



ADA to Enrollment Trending



Total enrollment decline 2013-14 to 2018-19 – 953 students

**SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT
GENERAL FUND (01)**

		ESTIMATED ACTUALS FY 2018-2019			BUDGET FY 2019-2020		
Object Code	Description	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
8010-8099	LCFF Sources	537,973,582	0	537,973,582	553,192,102	0	553,192,102
8100-8299	Federal Revenue	344,384	53,131,395	53,475,778	2,100,000	48,689,417	50,789,417
8300-8599	Other State Revenue	17,922,950	71,871,481	89,794,431	9,191,260	65,263,914	74,455,174
8600-8799	Other Local Revenue	5,330,507	4,309,164	9,639,671	4,438,641	5,352,097	9,790,738
	Total Revenues:	561,571,423	129,312,040	690,883,462	568,922,003	119,305,428	688,227,431
1000-1999	Certificated Salaries	230,452,339	62,395,127	292,847,466	236,248,974	61,565,512	297,814,486
2000-2999	Classified Salaries	64,428,053	22,985,096	87,413,149	64,272,808	25,549,987	89,822,795
3000-3999	Employee Benefits	115,919,108	54,191,651	170,110,759	125,351,883	59,391,320	184,743,203
4000-4999	Books and Supplies	31,217,934	13,346,582	44,564,516	25,414,761	10,130,214	35,544,975
5000-5999	Services, Other Operating Expenses	71,855,627	32,640,391	104,496,019	73,640,250	23,800,268	97,440,518
6000-6999	Capital Outlay	3,828,240	20,649,865	24,478,104	2,127,923	6,561,552	8,689,474
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	139,127	802,458	941,585	135,526	4,860,879	4,996,405
7300-7399	Transfers of Indirect/Direct Support Costs	(6,606,300)	4,469,963	(2,136,337)	(5,988,793)	3,890,357	(2,098,436)
	Total Expenditures:	511,234,128	211,481,134	722,715,262	521,203,332	195,750,088	716,953,420
	Excess (Deficiency) of Revenues Over Expenditures:	50,337,294	(82,169,094)	(31,831,800)	47,718,671	(76,444,660)	(28,725,989)
8900-8929	Interfund Transfers In	0	0	0	0	0	0
7600-7629	Interfund Transfers Out	885,663	0	885,663	0	0	0
8930-8979	Other Sources	0	0	0	0	0	0
8980-8999	Contributions	(64,943,417)	64,943,417	0	(70,638,855)	70,638,855	0
	Total Other Financing Sources/Uses:	(65,829,080)	64,943,417	(885,663)	(70,638,855)	70,638,855	0
	Net Increase (Decrease) in Fund Balance:	(15,491,786)	(17,225,677)	(32,717,463)	(22,920,184)	(5,805,805)	(28,725,989)
	Beginning Fund Balance:	61,518,654	44,446,339	105,964,993	46,026,868	27,220,662	73,247,530
	Ending Fund Balance:	46,026,868	27,220,662	73,247,530	23,106,684	21,414,856	44,521,541
	Required Reserves:	46,026,868	27,220,662	73,247,530	22,467,495	21,414,856	43,882,351
	Total Available:	0	0	0	639,189	0	639,189

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
ADULT EDUCATION FUND (11)			
Object Code	Description	Estimated Actuals FY 2018-2019	Budget FY 2019-2020
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	920,295	931,799
8300-8599	Other State Revenue	343,355	281,171
8600-8799	Other Local Revenue	7,327,663	7,332,021
Total Revenues:		8,591,313	8,544,991
1000-1999	Certificated Salaries	3,942,485	3,851,834
2000-2999	Classified Salaries	1,523,453	1,417,943
3000-3999	Employee Benefits	2,447,050	2,488,762
4000-4999	Books and Supplies	186,855	169,118
5000-5999	Services, Other Operating Expenses	361,889	335,667
6000-6999	Capital Outlay	0	0
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	305,500	281,668
Total Expenditures:		8,767,231	8,544,991
Excess (Deficiency) of Revenues Over Expenditures:		(175,918)	0
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		(175,918)	0
Beginning Fund Balance:		837,598	661,680
Audit Adjustments:			
Ending Fund Balance:		661,680	661,680
Required Reserves:		661,680	661,680
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
CHILD DEVELOPMENT FUND (12)			
Object Code	Description	Estimated Actuals FY 2018-2019	Budget FY 2019-2020
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	559,124	562,538
8300-8599	Other State Revenue	11,394,207	13,083,997
8600-8799	Other Local Revenue	265,712	105,160
Total Revenues:		12,219,042	13,751,695
1000-1999	Certificated Salaries	3,921,449	3,843,072
2000-2999	Classified Salaries	3,559,137	3,593,005
3000-3999	Employee Benefits	3,739,362	3,734,462
4000-4999	Books and Supplies	748,182	1,630,141
5000-5999	Services, Other Operating Expenses	571,576	355,673
6000-6999	Capital Outlay	50,023	67,200
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	522,092	528,142
Total Expenditures:		13,111,821	13,751,695
Excess (Deficiency) of Revenues Over Expenditures:		(892,778)	0
8900-8929	Interfund Transfers In	885,663	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		885,663	0
Net Increase (Decrease) in Fund Balance:		(7,115)	0
Beginning Fund Balance:		417,215	410,100
Ending Fund Balance:		410,100	410,100
Required Reserves:		410,100	410,100
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
DEFERRED MAINTENANCE FUND (14)			
Object Code	Description	Estimated Actuals FY 2018-2019	Budget FY 2019-2020
8010-8099	LCFF Sources	2,007,171	2,007,171
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	8,294	9,500
Total Revenues:		2,015,465	2,016,671
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	1,275,109	2,010,671
6000-6999	Capital Outlay	0	6,000
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		1,275,109	2,016,671
Excess (Deficiency) of Revenues Over Expenditures:		740,356	0
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		740,356	0
Beginning Fund Balance:		149,405	889,761
Ending Fund Balance:		889,761	889,761
Required Reserves:		0	0
Total Available:		889,761	889,761

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
BUILDING FUND (21)			
Object Code	Description	Estimated Actuals FY 2018-2019	Budget FY 2019-2020
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	1,502,033	899,029
Total Revenues:		1,502,033	899,029
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	64,531	60,185
3000-3999	Employee Benefits	10,945	31,883
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	720,647	1,087,590
6000-6999	Capital Outlay	7,686,764	40,683,307
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	6,909,959	7,284,609
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		15,392,845	49,147,575
Excess (Deficiency) of Revenues Over Expenditures:		(13,890,812)	(48,248,546)
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		(13,890,812)	(48,248,546)
Beginning Fund Balance:		70,829,013	56,938,200
Audit Adjustments:			
Ending Fund Balance:		56,938,200	8,689,655
Required Reserves:		0	0
Total Available:		56,938,200	8,689,655

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
CAPITAL FACILITIES FUND (25)			
Object Code	Description	Estimated Actuals FY 2018-2019	Budget FY 2019-2020
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	2,667,935	2,667,935
Total Revenues:		2,667,935	2,667,935
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	5,081	0
3000-3999	Employee Benefits	2,347	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	43,692	23,780
6000-6999	Capital Outlay	2,015,189	6,775,260
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		2,066,309	6,799,040
Excess (Deficiency) of Revenues Over Expenditures:		601,626	(4,131,105)
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		601,626	(4,131,105)
Beginning Fund Balance:		3,529,479	4,131,105
Audit Adjustments:			
Ending Fund Balance:		4,131,105	(0)
Required Reserves:		4,131,105	0
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
SCHOOL FACILITIES AID PROGRAM (35)			
Object Code		Estimated Actuals FY 2018-2019	Budget FY 2019-2020
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	477,223	465,324
Total Revenues:		477,223	465,324
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	0	0
6000-6999	Capital Outlay	20	26,935,642
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		20	26,935,642
Excess (Deficiency) of Revenues Over Expenditures:		477,203	(26,470,318)
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	(1,587,536)	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		(1,587,536)	0
Net Increase (Decrease) in Fund Balance:		(1,110,333)	(26,470,318)
Beginning Fund Balance:		27,586,818	26,476,485
Ending Fund Balance:		26,476,485	6,166
Required Reserves:		26,476,485	6,166
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
SPECIAL RESERVE FUND (40)			
Object Code	Description	Estimated Actuals FY 2018-2019	Budget FY 2019-2020
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	213,920	154,745
Total Revenues:		213,920	154,745
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	90,404	398,898
6000-6999	Capital Outlay	1,013,690	10,346,028
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		1,104,093	10,744,926
Excess (Deficiency) of Revenues Over Expenditures:		(890,173)	(10,590,181)
8900-8929	Interfund Transfers In	1,587,536	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		1,587,536	0
Net Increase (Decrease) in Fund Balance:		697,363	(10,590,181)
Beginning Fund Balance:		9,892,818	10,590,181
Ending Fund Balance:		10,590,181	0
Required Reserves:		10,590,181	0
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
BOND INTEREST AND REDEMPTION FUND (51)			
Object Code	Description	Estimated Actuals FY 2018-2019	Budget FY 2019-2020
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	115,358	115,358
8600-8799	Other Local Revenue	12,438,583	12,438,583
Total Revenues:		12,553,941	12,553,941
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	0	0
6000-6999	Capital Outlay	0	0
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	15,327,491	15,327,491
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		15,327,491	15,327,491
Excess (Deficiency) of Revenues Over Expenditures:		(2,773,550)	(2,773,550)
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		(2,773,550)	(2,773,550)
Beginning Fund Balance:		19,961,059	17,187,509
Ending Fund Balance:		17,187,509	14,413,959
Required Reserves:		17,187,509	14,413,959
Total Available:		0	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
CAFETERIA ENTERPRISE FUND (61)			
Object Code	Description	Estimated Actuals FY 2018-2019	Budget FY 2019-2020
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	29,986,337	30,567,423
8300-8599	Other State Revenue	2,010,751	2,069,979
8600-8799	Other Local Revenue	1,555,391	1,570,705
Total Revenues:		33,552,479	34,208,107
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	11,123,746	11,335,180
3000-3999	Employee Benefits	5,230,978	5,899,912
4000-4999	Books and Supplies	14,796,720	14,598,180
5000-5999	Services, Other Operating Expenses	306,529	382,331
6000-6999	Capital Outlay	758,142	703,878
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	1,308,745	1,288,626
Total Expenditures:		33,524,859	34,208,107
Excess (Deficiency) of Revenues Over Expenditures:		27,619	0
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		27,619	0
Beginning Fund Balance:		9,234,350	9,261,969
Ending Fund Balance:		9,261,969	9,261,969
Required Reserves:		19,365,558	20,891,254
Total Available:		(10,103,590)	(11,629,285)

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
SELF-INSURANCE FUND (67)			
Object Code	Description	Estimated Actuals FY 2018-2019	Budget FY 2019-2020
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	15,427,653	18,410,440
Total Revenues:		15,427,653	18,410,440
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	502,373	567,017
3000-3999	Employee Benefits	236,749	299,882
4000-4999	Books and Supplies	20,621	22,795
5000-5999	Services, Other Operating Expenses	10,657,905	17,520,746
6000-6999	Capital Outlay	0	0
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		11,417,648	18,410,440
Excess (Deficiency) of Revenues Over Expenditures:		4,010,005	0
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		4,010,005	0
Beginning Fund Balance:		35,672,151	39,682,155
Audit Adjustments:			
Ending Fund Balance:		39,682,155	39,682,155
Required Reserves:		18,536,929	39,682,155
Total Available:		21,145,226	0

SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT			
FOUNDATION TRUST FUND (73)			
Object Code	Description	Estimated Actuals FY 2018-2019	Budget FY 2019-2020
8010-8099	LCFF Sources	0	0
8100-8299	Federal Revenue	0	0
8300-8599	Other State Revenue	0	0
8600-8799	Other Local Revenue	4,000	4,000
Total Revenues:		4,000	4,000
1000-1999	Certificated Salaries	0	0
2000-2999	Classified Salaries	0	0
3000-3999	Employee Benefits	0	0
4000-4999	Books and Supplies	0	0
5000-5999	Services, Other Operating Expenses	6,607	2,400
6000-6999	Capital Outlay	0	0
7100-7299 & 7400-7499	Other Outgo (excluding Transfers of Indirect/Direct Support Costs)	0	0
7300-7399	Transfers of Indirect/Direct Support Costs	0	0
Total Expenditures:		6,607	2,400
Excess (Deficiency) of Revenues Over Expenditures:		(2,607)	1,600
8900-8929	Interfund Transfers In	0	0
7600-7629	Interfund Transfers Out	0	0
8930-8979	Other Sources	0	0
7630-7699	Other Uses	0	0
8980-8999	Contributions	0	0
Total Other Financing Sources/Uses:		0	0
Net Increase (Decrease) in Fund Balance:		(2,607)	1,600
Beginning Fund Balance:		402,219	399,613
Ending Fund Balance:		399,613	401,213
Required Reserves:		399,613	401,213
Total Available:		0	0

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

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	537,973,582.00	0.00	537,973,582.00	553,192,102.00	0.00	553,192,102.00	2.8%
2) Federal Revenue		8100-8299	344,383.59	53,131,394.63	53,475,778.22	2,100,000.00	48,689,417.33	50,789,417.33	-5.0%
3) Other State Revenue		8300-8599	17,922,949.94	71,871,480.86	89,794,430.80	9,191,259.76	65,263,913.95	74,455,173.71	-17.1%
4) Other Local Revenue		8600-8799	5,330,507.05	4,309,164.01	9,639,671.06	4,438,641.13	5,352,097.00	9,790,738.13	1.6%
5) TOTAL REVENUES			561,571,422.58	129,312,039.50	690,883,462.08	568,922,002.89	119,305,428.28	688,227,431.17	-0.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	230,452,338.94	62,395,127.44	292,847,466.38	236,248,973.66	61,565,512.29	297,814,485.95	1.7%
2) Classified Salaries		2000-2999	64,428,053.46	22,985,095.80	87,413,149.26	64,272,807.97	25,549,987.30	89,822,795.27	2.8%
3) Employee Benefits		3000-3999	115,919,107.62	54,191,651.24	170,110,758.86	125,351,882.86	59,391,319.68	184,743,202.54	8.6%
4) Books and Supplies		4000-4999	31,217,933.96	13,346,581.66	44,564,515.62	25,414,761.39	10,130,213.54	35,544,974.93	-20.2%
5) Services and Other Operating Expenditures		5000-5999	71,855,627.41	32,640,391.37	104,496,018.78	73,640,249.72	23,800,268.11	97,440,517.83	-6.8%
6) Capital Outlay		6000-6999	3,828,239.54	20,649,864.90	24,478,104.44	2,127,922.79	6,561,551.70	8,689,474.49	-64.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	139,127.32	802,458.00	941,585.32	135,526.32	4,860,879.00	4,998,405.32	430.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,606,299.94)	4,469,963.14	(2,136,336.80)	(5,988,792.86)	3,890,356.86	(2,098,436.00)	-1.8%
9) TOTAL EXPENDITURES			511,234,128.31	211,481,133.55	722,715,261.86	521,203,331.85	195,750,088.48	716,953,420.33	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			50,337,294.27	(82,169,094.05)	(31,831,799.78)	47,718,671.04	(76,444,660.20)	(28,725,989.16)	-9.8%
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	885,663.04	0.00	885,663.04	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(64,943,417.00)	64,943,417.00	0.00	(70,638,855.03)	70,638,855.03	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(65,829,080.04)	64,943,417.00	(885,663.04)	(70,638,855.03)	70,638,855.03	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,491,785.77)	(17,225,677.05)	(32,717,462.82)	(22,920,183.99)	(5,805,805.17)	(28,725,989.16)	-12.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	61,518,654.23	44,446,338.63	105,964,992.86	46,026,868.46	27,220,661.58	73,247,530.04	-30.9%
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)			61,518,654.23	44,446,338.63	105,964,992.86	46,026,868.46	27,220,661.58	73,247,530.04	-30.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,518,654.23	44,446,338.63	105,964,992.86	46,026,868.46	27,220,661.58	73,247,530.04	-30.9%
2) Ending Balance, June 30 (E + F1e)			46,026,868.46	27,220,661.58	73,247,530.04	23,106,684.47	21,414,856.41	44,521,540.88	-39.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	210,000.00	0.00	210,000.00	210,000.00	0.00	210,000.00	0.0%
Stores		9712	95,462.00	0.00	95,462.00	95,462.00	0.00	95,462.00	0.0%
Prepaid Items		9713	323,000.00	0.00	323,000.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	27,220,661.58	27,220,661.58	0.00	21,414,856.41	21,414,856.41	-21.3%
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			30,998,406.46	0.00	30,998,406.46	7,862,033.19	0.00	7,862,033.19	-74.6%
Reserve for Deficit Spending	0000	9780				7,862,033.19		7,862,033.19	
Targeted Support for School Progress	0000	9780	3,800,000.00		3,800,000.00				
Textbooks	0000	9780	5,000,000.00		5,000,000.00				
Reserve for Deficit Spending/Board Pric	0000	9780	22,198,406.46		22,198,406.46				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	14,400,000.00	0.00	14,400,000.00	14,300,000.00	0.00	14,300,000.00	-0.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	639,189.28	0.00	639,189.28	New

			2018-19 Estimated Actuals			2019-20 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
G. ASSETS								
1) Cash								
a) in County Treasury		9110	84,798,972.89	29,441,911.58	114,240,884.47			
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	210,000.00	0.00	210,000.00			
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00			
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	2,260,000.00	3,180,000.00	5,440,000.00			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	1,917,718.27	0.00	1,917,718.27			
6) Stores		9320	95,462.00	0.00	95,462.00			
7) Prepaid Expenditures		9330	323,000.00	0.00	323,000.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL ASSETS			89,605,153.16	32,621,911.58	122,227,064.74			
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	43,425,000.00	5,401,250.00	48,826,250.00			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	153,284.70	0.00	153,284.70			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	0.00	0.00			
6) TOTAL LIABILITIES			43,578,284.70	5,401,250.00	48,979,534.70			
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								

Description (G9 + H2) - (I6 + J2)	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
			46,026,868.46	27,220,661.58	73,247,530.04				

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	437,153,871.00	0.00	437,153,871.00	452,770,455.00	0.00	452,770,455.00	3.6%
Education Protection Account State Aid - Current Year		8012	64,188,336.00	0.00	64,188,336.00	63,802,168.00	0.00	63,802,168.00	-0.6%
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	286,370.00	0.00	286,370.00	286,370.00	0.00	286,370.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	32,125,437.00	0.00	32,125,437.00	32,125,437.00	0.00	32,125,437.00	0.0%
Unsecured Roll Taxes		8042	1,164,153.00	0.00	1,164,153.00	1,164,153.00	0.00	1,164,153.00	0.0%
Prior Years' Taxes		8043	9,347.00	0.00	9,347.00	9,347.00	0.00	9,347.00	0.0%
Supplemental Taxes		8044	1,525,557.00	0.00	1,525,557.00	1,525,557.00	0.00	1,525,557.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(7,745,774.00)	0.00	(7,745,774.00)	(7,745,774.00)	0.00	(7,745,774.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	13,404,644.00	0.00	13,404,644.00	13,404,644.00	0.00	13,404,644.00	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			542,111,941.00	0.00	542,111,941.00	557,342,357.00	0.00	557,342,357.00	2.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,007,171.00)		(2,007,171.00)	(2,007,171.00)		(2,007,171.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,131,188.00)	0.00	(2,131,188.00)	(2,143,084.00)	0.00	(2,143,084.00)	0.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			537,973,582.00	0.00	537,973,582.00	553,192,102.00	0.00	553,192,102.00	2.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	10,913,517.00	10,913,517.00	0.00	10,368,015.00	10,368,015.00	-5.0%
Special Education Discretionary Grants		8182	0.00	730,836.34	730,836.34	0.00	804,844.00	804,844.00	10.1%
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		31,693,689.61	31,693,689.61		29,314,213.00	29,314,213.00	-7.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		3,351,980.18	3,351,980.18		3,156,944.97	3,156,944.97	-5.8%
Title III, Part A, Immigrant Student Program	4201	8290		31,155.40	31,155.40		0.00	0.00	-100.0%

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		1,277,745.00	1,277,745.00		1,266,441.00	1,266,441.00	-0.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630								
Other NCLB / Every Student Succeeds Act		8290		3,076,520.16	3,076,520.16		2,221,900.00	2,221,900.00	-27.8%
Career and Technical Education	3500-3599	8290		682,356.00	682,356.00		685,356.00	685,356.00	0.4%
All Other Federal Revenue	All Other	8290	344,383.59	1,373,594.94	1,717,978.53	2,100,000.00	871,703.36	2,971,703.36	73.0%
TOTAL, FEDERAL REVENUE			344,383.59	53,131,394.63	53,475,778.22	2,100,000.00	48,689,417.33	50,789,417.33	-5.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		26,289,762.00	26,289,762.00		27,134,521.33	27,134,521.33	3.2%
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	487,649.00	487,649.00	0.00	487,649.00	487,649.00	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	10,400,148.00	0.00	10,400,148.00	1,870,797.00	0.00	1,870,797.00	-82.0%
Lottery - Unrestricted and Instructional Materials		8560	7,452,166.94	2,802,085.37	10,254,252.31	7,270,462.76	2,551,884.28	9,822,347.04	-4.2%
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		9,380,223.79	9,380,223.79		9,426,587.74	9,426,587.74	0.5%

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)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		6,487,705.00	6,487,705.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	70,635.00	26,424,055.70	26,494,690.70	50,000.00	25,663,271.60	25,713,271.60	-2.9%
TOTAL, OTHER STATE REVENUE			17,922,949.94	71,871,480.86	89,794,430.80	9,191,259.76	65,263,913.95	74,455,173.71	-17.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	2,547,930.12	2,547,930.12	0.00	4,058,421.00	4,058,421.00	59.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	152,568.00	0.00	152,568.00	108,000.00	0.00	108,000.00	-29.2%
Interest		8660	1,200,000.00	0.00	1,200,000.00	1,800,000.00	0.00	1,800,000.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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	97,559.05	0.00	97,559.05	130,952.13	0.00	130,952.13	34.2%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description (50%) Adjustment	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)	
		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,880,380.00	792,943.89	4,673,323.89	2,399,689.00	144,681.00	2,544,370.00	-45.6%
Tuition		8710	0.00	968,290.00	968,290.00	0.00	1,148,995.00	1,148,995.00	18.7%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,330,507.05	4,309,164.01	9,639,671.06	4,438,641.13	5,352,097.00	9,790,738.13	1.6%
TOTAL, REVENUES			561,571,422.58	129,312,039.50	690,883,462.08	568,922,002.89	119,305,428.28	688,227,431.17	-0.4%

Description			2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
		1100	177,472,135.74	38,108,895.91	215,581,031.65	180,943,705.69	37,054,670.32	217,998,376.01	1.1%
		1200	17,078,202.38	12,767,473.03	29,845,675.41	16,816,868.69	12,741,435.00	29,558,303.69	-1.0%
		1300	20,964,787.17	3,505,319.80	24,470,106.97	21,506,927.50	2,962,338.00	24,469,265.50	0.0%
		1900	14,937,213.65	8,013,438.70	22,950,652.35	16,981,471.78	8,807,068.97	25,788,540.75	12.4%
		TOTAL_ CERTIFICATED SALARIES	230,452,338.94	62,395,127.44	292,847,466.38	236,248,973.66	61,565,512.29	297,814,485.95	1.7%
CLASSIFIED SALARIES									
		2100	5,465,725.86	10,400,449.52	15,866,175.38	4,665,220.15	12,105,120.75	16,770,340.90	5.7%
		2200	21,376,877.49	6,884,899.65	28,261,777.14	21,768,025.63	7,572,683.00	29,340,708.63	3.8%
		2300	5,404,874.24	1,065,757.00	6,470,631.24	6,031,847.55	1,076,404.00	7,108,251.55	9.9%
		2400	27,619,011.25	2,583,537.64	30,202,548.89	29,605,969.64	2,545,064.21	32,151,033.85	6.5%
		2900	4,561,564.62	2,050,451.99	6,612,016.61	2,201,745.00	2,250,715.34	4,452,460.34	-32.7%
		TOTAL_ CLASSIFIED SALARIES	64,428,053.46	22,985,095.80	87,413,149.26	64,272,807.97	25,549,987.30	89,822,795.27	2.8%
EMPLOYEE BENEFITS									
		3101-3102	36,353,122.65	30,198,942.20	66,552,064.85	39,472,694.23	31,825,436.09	71,298,130.32	7.1%
		3201-3202	11,188,854.50	4,594,859.24	15,783,713.74	13,592,151.03	5,750,594.96	19,342,745.99	22.5%
		3301-3302	8,362,969.17	3,077,375.87	11,440,345.04	8,572,520.22	2,996,591.41	11,569,111.63	1.1%
		3401-3402	47,663,889.50	12,699,144.18	60,363,033.68	50,568,227.95	15,137,112.17	65,705,340.12	8.9%
		3501-3502	161,506.91	95,927.24	257,434.15	155,091.19	43,583.26	198,674.45	-22.8%
		3601-3602	5,858,570.57	1,681,639.45	7,540,210.02	6,190,224.69	1,743,095.18	7,933,319.87	5.2%
		3701-3702	2,762,098.58	771,389.55	3,533,488.13	3,059,332.55	842,197.21	3,901,529.76	10.4%
		3751-3752	3,537,399.74	1,072,373.51	4,609,773.25	3,741,641.00	1,052,709.40	4,794,350.40	4.0%
		3901-3902	30,696.00	0.00	30,696.00	0.00	0.00	0.00	-100.0%
		TOTAL_ EMPLOYEE BENEFITS	115,919,107.62	54,191,651.24	170,110,758.86	125,351,882.86	59,391,319.68	184,743,202.54	8.6%
BOOKS AND SUPPLIES									
		4100	10,832,127.53	44,980.74	10,877,108.27	9,004,729.00	2,559,384.28	11,564,113.28	6.3%
		4200	943,894.00	343,896.26	1,287,790.26	496,668.01	170,773.08	667,441.09	-48.2%
		4300	15,102,092.93	10,042,046.40	25,144,139.33	12,587,538.79	5,827,298.80	18,414,837.59	-26.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	4,339,819.50	2,915,658.26	7,255,477.76	3,325,825.59	1,572,757.38	4,898,582.97	-32.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			31,217,933.96	13,346,581.66	44,564,515.62	25,414,761.39	10,130,213.54	35,544,974.93	-20.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	26,272,539.73	13,202,384.54	39,474,924.27	26,194,609.44	14,413,031.38	40,607,640.82	2.9%
Travel and Conferences		5200	3,240,073.95	2,630,330.54	5,870,404.49	2,515,999.01	1,356,821.99	3,872,821.00	-34.0%
Dues and Memberships		5300	182,540.30	1,300.00	183,840.30	173,286.01	10,000.00	183,286.01	-0.3%
Insurance		5400 - 5450	3,237,477.00	0.00	3,237,477.00	3,307,697.00	0.00	3,307,697.00	2.2%
Operations and Housekeeping Services		5500	11,231,170.78	147,450.00	11,378,620.78	13,300,891.00	85,850.00	13,386,741.00	17.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,405,616.93	4,153,754.99	6,559,371.92	2,816,228.85	3,064,799.73	5,881,028.58	-10.3%
Transfers of Direct Costs		5710	(311,327.00)	311,327.00	0.00	(470,124.91)	470,124.91	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	460,634.77	(178,726.96)	281,907.81	462,300.31	(208,807.02)	253,493.29	-10.1%
Professional/Consulting Services and Operating Expenditures		5800	20,261,658.90	12,327,249.87	32,588,908.77	20,234,558.10	4,585,507.12	24,820,065.22	-23.8%
Communications		5900	4,875,242.05	45,321.39	4,920,563.44	5,104,804.91	22,940.00	5,127,744.91	4.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			71,855,627.41	32,640,391.37	104,496,018.78	73,640,249.72	23,800,268.11	97,440,517.83	-6.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	1,700,294.98	1,700,294.98	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	840,815.44	840,815.44	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,039,042.16	16,048,820.21	17,087,862.37	596,912.79	6,357,516.70	6,954,429.49	-59.3%
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	2,740,197.38	2,059,934.27	4,800,131.65	1,379,110.00	204,035.00	1,583,145.00	-67.0%
Equipment Replacement		6500	49,000.00	0.00	49,000.00	151,900.00	0.00	151,900.00	210.0%
TOTAL CAPITAL OUTLAY			3,828,239.54	20,649,864.90	24,478,104.44	2,127,922.79	6,561,551.70	8,689,474.49	-64.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	3,601.00	0.00	3,601.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	135,526.32	0.00	135,526.32	135,526.32	0.00	135,526.32	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		802,458.00	802,458.00		802,458.00	802,458.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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	1,263,421.00	1,263,421.00	New
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	2,795,000.00	2,795,000.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			139,127.32	802,458.00	941,585.32	135,526.32	4,860,879.00	4,996,405.32	430.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,469,963.14)	4,469,963.14	0.00	(3,890,356.86)	3,890,356.86	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,136,336.80)	0.00	(2,136,336.80)	(2,098,436.00)	0.00	(2,098,436.00)	-1.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,606,299.94)	4,469,963.14	(2,136,336.80)	(5,988,792.86)	3,890,356.86	(2,098,436.00)	-1.8%
TOTAL EXPENDITURES			511,234,128.31	211,481,133.55	722,715,261.86	521,203,331.85	195,750,088.48	716,953,420.33	-0.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	885,663.04	0.00	885,663.04	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			885,663.04	0.00	885,663.04	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
Slate 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									
Other Sources		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs									
Long-Term Debt Proceeds		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(64,943,417.00)	64,943,417.00	0.00	(70,638,855.03)	70,638,855.03	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			(64,943,417.00)	64,943,417.00	0.00	(70,638,855.03)	70,638,855.03	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(65,829,080.04)	64,943,417.00	(885,663.04)	(70,638,855.03)	70,638,855.03	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	920,295.00	931,799.00	1.3%
3) Other State Revenue		8300-8599	343,355.45	281,171.00	-18.1%
4) Other Local Revenue		8600-8799	7,327,663.03	7,332,021.00	0.1%
5) TOTAL, REVENUES			8,591,313.48	8,544,991.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,942,485.18	3,851,833.55	-2.3%
2) Classified Salaries		2000-2999	1,523,453.00	1,417,943.15	-6.9%
3) Employee Benefits		3000-3999	2,447,049.82	2,488,761.66	1.7%
4) Books and Supplies		4000-4999	186,855.05	169,117.74	-9.5%
5) Services and Other Operating Expenditures		5000-5999	361,888.54	335,666.90	-7.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	305,499.77	281,668.00	-7.8%
9) TOTAL, EXPENDITURES			8,767,231.36	8,544,991.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(175,917.88)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(175,917.88)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	837,598.26	661,680.38	-21.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			837,598.26	661,680.38	-21.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			837,598.26	661,680.38	-21.0%
2) Ending Balance, June 30 (E + F1e)			661,680.38	661,680.38	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	661,680.38	661,680.38	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,194,180.38		
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	17,500.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,211,680.38		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	550,000.00		
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			550,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			661,680.38		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	920,295.00	931,799.00	1.3%
TOTAL, FEDERAL REVENUE			920,295.00	931,799.00	1.3%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	70,502.45	54,814.00	-22.3%
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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	272,853.00	226,357.00	-17.0%
TOTAL, OTHER STATE REVENUE			343,355.45	281,171.00	-18.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	62,442.51	0.00	-100.0%
Interagency Services		8677	7,018,177.36	7,097,021.00	1.1%
Other Local Revenue					
All Other Local Revenue		8699	247,043.16	235,000.00	-4.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,327,663.03	7,332,021.00	0.1%
TOTAL, REVENUES			8,591,313.48	8,544,991.00	-0.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,739,584.58	2,786,311.75	1.7%
Certificated Pupil Support Salaries		1200	264,724.00	181,948.00	-31.3%
Certificated Supervisors' and Administrators' Salaries		1300	558,726.00	586,106.00	4.9%
Other Certificated Salaries		1900	379,450.60	297,467.80	-21.6%
TOTAL, CERTIFICATED SALARIES			3,942,485.18	3,851,833.55	-2.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	112,935.07	114,375.00	1.3%
Classified Support Salaries		2200	337,574.84	304,878.74	-9.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,010,788.53	937,415.41	-7.3%
Other Classified Salaries		2900	62,154.56	61,274.00	-1.4%
TOTAL, CLASSIFIED SALARIES			1,523,453.00	1,417,943.15	-6.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	571,097.76	638,088.23	11.7%
PERS		3201-3202	309,910.70	318,423.25	2.7%
OASDI/Medicare/Alternative		3301-3302	182,694.08	170,930.88	-6.4%
Health and Welfare Benefits		3401-3402	1,153,963.16	1,135,602.90	-1.6%
Unemployment Insurance		3501-3502	2,630.83	2,634.17	0.1%
Workers' Compensation		3601-3602	110,309.82	105,396.23	-4.5%
OPEB, Allocated		3701-3702	53,035.60	54,079.00	2.0%
OPEB, Active Employees		3751-3752	63,407.87	63,607.00	0.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,447,049.82	2,488,761.66	1.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	22,307.52	26,200.26	17.5%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	159,178.15	105,633.48	-33.6%
Noncapitalized Equipment		4400	5,369.38	37,284.00	594.4%
TOTAL, BOOKS AND SUPPLIES			186,855.05	169,117.74	-9.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	55,816.89	16,851.90	-69.8%
Dues and Memberships		5300	850.00	850.00	0.0%
Insurance		5400-5450	1,755.00	1,800.00	2.6%
Operations and Housekeeping Services		5500	124,498.61	167,680.00	34.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,140.63	13,650.00	-32.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	44,062.72	10,175.00	-76.9%
Professional/Consulting Services and Operating Expenditures		5800	91,298.80	114,660.00	25.6%
Communications		5900	23,465.89	10,000.00	-57.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			361,888.54	335,666.90	-7.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	305,499.77	281,668.00	-7.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			305,499.77	281,668.00	-7.8%
TOTAL, EXPENDITURES			8,767,231.36	8,544,991.00	-2.5%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	559,124.00	562,538.00	0.6%
3) Other State Revenue		8300-8599	11,394,206.64	13,083,997.00	14.8%
4) Other Local Revenue		8600-8799	265,711.58	105,160.00	-60.4%
5) TOTAL, REVENUES			12,219,042.22	13,751,695.00	12.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,921,449.24	3,843,071.60	-2.0%
2) Classified Salaries		2000-2999	3,559,136.88	3,593,004.71	1.0%
3) Employee Benefits		3000-3999	3,739,361.53	3,734,462.47	-0.1%
4) Books and Supplies		4000-4999	748,181.68	1,630,140.81	117.9%
5) Services and Other Operating Expenditures		5000-5999	571,575.85	355,673.41	-37.8%
6) Capital Outlay		6000-6999	50,023.37	67,200.00	34.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	522,092.03	528,142.00	1.2%
9) TOTAL, EXPENDITURES			13,111,820.58	13,751,695.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(892,778.36)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	885,663.04	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			885,663.04	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,115.32)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	417,215.03	410,099.71	-1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			417,215.03	410,099.71	-1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			417,215.03	410,099.71	-1.7%
2) Ending Balance, June 30 (E + F1e)			410,099.71	410,099.71	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	410,099.71	410,099.71	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,111,099.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,111,099.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,701,000.00		
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			1,701,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			410,099.71		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	559,124.00	562,538.00	0.6%
TOTAL, FEDERAL REVENUE			559,124.00	562,538.00	0.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	11,388,698.63	13,063,997.00	14.7%
All Other State Revenue	All Other	8590	5,508.01	20,000.00	263.1%
TOTAL, OTHER STATE REVENUE			11,394,206.64	13,083,997.00	14.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	5,000.00	5,100.00	2.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	100,000.00	100,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	160,711.58	60.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			265,711.58	105,160.00	-60.4%
TOTAL, REVENUES			12,219,042.22	13,751,695.00	12.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,485,413.86	3,277,715.63	-6.0%
Certificated Pupil Support Salaries		1200	24,823.75	63,301.00	155.0%
Certificated Supervisors' and Administrators' Salaries		1300	95,151.82	134,531.55	41.4%
Other Certificated Salaries		1900	316,059.81	367,523.42	16.3%
TOTAL, CERTIFICATED SALARIES			3,921,449.24	3,843,071.60	-2.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,966,632.56	2,755,192.37	40.1%
Classified Support Salaries		2200	126,344.15	117,897.10	-6.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	688,792.22	719,915.24	4.5%
Other Classified Salaries		2900	777,367.95	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			3,559,136.88	3,593,004.71	1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	534,629.31	613,588.08	14.8%
PERS		3201-3202	785,568.12	803,577.12	2.3%
OASDI/Medicare/Alternative		3301-3302	377,007.10	339,777.00	-9.9%
Health and Welfare Benefits		3401-3402	1,692,551.14	1,704,698.29	0.7%
Unemployment Insurance		3501-3502	28,061.86	3,706.00	-86.8%
Workers' Compensation		3601-3602	155,376.32	102,329.98	-34.1%
OPEB, Allocated		3701-3702	72,401.92	77,354.00	6.8%
OPEB, Active Employees		3751-3752	93,765.76	89,432.00	-4.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,739,361.53	3,734,462.47	-0.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,085.46	0.00	-100.0%
Materials and Supplies		4300	657,276.23	1,543,640.81	134.9%
Noncapitalized Equipment		4400	88,819.99	86,500.00	-2.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			748,181.68	1,630,140.81	117.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	37,321.63	10,000.00	-73.2%
Dues and Memberships		5300	1,800.00	1,500.00	-16.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	23,778.43	26,447.33	11.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	109,932.96	28,026.12	-74.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	197,760.79	160,753.36	-18.7%
Professional/Consulting Services and Operating Expenditures		5800	194,188.04	123,446.60	-36.4%
Communications		5900	6,794.00	5,500.00	-19.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			571,575.85	355,673.41	-37.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	36,323.37	42,200.00	16.2%
Equipment		6400	13,700.00	25,000.00	82.5%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,023.37	67,200.00	34.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	522,092.03	528,142.00	1.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			522,092.03	528,142.00	1.2%
TOTAL, EXPENDITURES			13,111,820.58	13,751,695.00	4.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	885,663.04	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			885,663.04	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			885,663.04	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,007,171.00	2,007,171.00	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	8,294.00	9,500.00	14.5%
5) TOTAL, REVENUES			2,015,465.00	2,016,671.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,275,108.87	2,010,671.00	57.7%
6) Capital Outlay		6000-6999	0.00	6,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,275,108.87	2,016,671.00	58.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			740,356.13	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			740,356.13	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	149,405.17	889,761.30	495.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			149,405.17	889,761.30	495.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			149,405.17	889,761.30	495.5%
2) Ending Balance, June 30 (E + F1e)			889,761.30	889,761.30	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	889,761.30	889,761.30	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	886,261.30		
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	3,500.00		
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			889,761.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			889,761.30		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	2,007,171.00	2,007,171.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,007,171.00	2,007,171.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,294.00	9,500.00	14.5%
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			8,294.00	9,500.00	14.5%
TOTAL, REVENUES			2,015,465.00	2,016,671.00	0.1%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,275,108.87	2,009,671.00	57.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	1,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,275,108.87	2,010,671.00	57.7%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	6,000.00	New
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	6,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,275,108.87	2,016,671.00	58.2%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,502,033.14	899,028.74	-40.1%
5) TOTAL, REVENUES			1,502,033.14	899,028.74	-40.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	64,530.88	60,185.00	-6.7%
3) Employee Benefits		3000-3999	10,945.04	31,883.00	191.3%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	720,646.63	1,087,590.42	50.9%
6) Capital Outlay		6000-6999	7,686,763.56	40,683,307.16	429.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,909,959.34	7,284,609.00	5.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,392,845.45	49,147,574.58	219.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,890,812.31)	(48,248,545.84)	247.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,890,812.31)	(48,248,545.84)	247.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	70,829,012.68	56,938,200.37	-19.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,829,012.68	56,938,200.37	-19.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,829,012.68	56,938,200.37	-19.6%
2) Ending Balance, June 30 (E + F1e)			56,938,200.37	8,689,654.53	-84.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	56,938,200.37	8,689,654.53	-84.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	55,599,900.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	238,300.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	1,250,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			57,088,200.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	150,000.00		
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			150,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			56,938,200.37		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,502,033.14	899,028.74	-40.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,502,033.14	899,028.74	-40.1%
TOTAL REVENUES			1,502,033.14	899,028.74	-40.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	48,031.90	43,358.00	-9.7%
Clerical, Technical and Office Salaries		2400	16,498.98	16,827.00	2.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			64,530.88	60,185.00	-6.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,229.61	12,425.00	284.7%
OASDI/Medicare/Alternative		3301-3302	1,784.38	4,604.00	158.0%
Health and Welfare Benefits		3401-3402	4,824.89	12,264.00	154.2%
Unemployment Insurance		3501-3502	40.66	30.00	-26.2%
Workers' Compensation		3601-3602	502.99	1,204.00	139.4%
OPEB, Allocated		3701-3702	260.51	630.00	141.8%
OPEB, Active Employees		3751-3752	302.00	726.00	140.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,945.04	31,883.00	191.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	44,643.00	217,269.00	386.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	676,003.63	870,321.42	28.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			720,646.63	1,087,590.42	50.9%
CAPITAL OUTLAY					
Land		6100	307,287.39	700,916.00	128.1%
Land Improvements		6170	3,431,673.10	2,419,323.20	-29.5%
Buildings and Improvements of Buildings		6200	3,936,185.63	37,563,067.96	854.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	11,617.44	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,686,763.56	40,683,307.16	429.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	6,909,959.34	7,284,609.00	5.4%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,909,959.34	7,284,609.00	5.4%
TOTAL, EXPENDITURES			15,392,845.45	49,147,574.58	219.3%

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

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	477,223.25	465,323.56	-2.5%
5) TOTAL, REVENUES			477,223.25	465,323.56	-2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	20.32	26,935,642.02	132557193.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20.32	26,935,642.02	132557193.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			477,202.93	(26,470,318.46)	-5647.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,587,536.05	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,587,536.05)	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,110,333.12)	(26,470,318.46)	2284.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,586,817.66	26,476,484.54	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,586,817.66	26,476,484.54	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,586,817.66	26,476,484.54	-4.0%
2) Ending Balance, June 30 (E + F1e)			26,476,484.54	6,166.08	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	26,476,484.54	6,166.08	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	26,476,484.54		
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			26,476,484.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			26,476,484.54		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	477,223.25	465,323.56	-2.5%
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			477,223.25	465,323.56	-2.5%
TOTAL, REVENUES			477,223.25	465,323.56	-2.5%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20.32	26,935,642.02	132557193.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20.32	26,935,642.02	132557193.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			20.32	26,935,642.02	132557193.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,587,536.05	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,587,536.05	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,587,536.05)	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	213,920.44	154,744.80	-27.7%
5) TOTAL, REVENUES			213,920.44	154,744.80	-27.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	90,403.62	398,898.00	341.2%
6) Capital Outlay		6000-6999	1,013,689.65	10,346,027.67	920.6%
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			1,104,093.27	10,744,925.67	873.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(890,172.83)	(10,590,180.87)	1089.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,587,536.05	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,587,536.05	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			697,363.22	(10,590,180.87)	-1618.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,892,817.65	10,590,180.87	7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,892,817.65	10,590,180.87	7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,892,817.65	10,590,180.87	7.0%
2) Ending Balance, June 30 (E + F1e)			10,590,180.87	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,590,180.87	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,590,180.87		
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			10,590,180.87		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			10,590,180.87		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	213,920.44	154,744.80	-27.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			213,920.44	154,744.80	-27.7%
TOTAL, REVENUES			213,920.44	154,744.80	-27.7%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	117.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	90,286.62	398,898.00	341.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			90,403.62	398,898.00	341.2%
CAPITAL OUTLAY					
Land		6100	5,000.00	5,000.00	0.0%
Land Improvements		6170	402,178.37	0.00	-100.0%
Buildings and Improvements of Buildings		6200	589,302.48	10,341,027.67	1654.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	17,208.80	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,013,689.65	10,346,027.67	920.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,104,093.27	10,744,925.67	873.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,587,536.05	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,587,536.05	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,587,536.05	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	115,358.00	115,358.00	0.0%
4) Other Local Revenue		8600-8799	12,438,583.19	12,438,583.19	0.0%
5) TOTAL, REVENUES			12,553,941.19	12,553,941.19	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,327,491.08	15,327,491.08	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,327,491.08	15,327,491.08	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,773,549.89)	(2,773,549.89)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,773,549.89)	(2,773,549.89)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,961,058.96	17,187,509.07	-13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,961,058.96	17,187,509.07	-13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,961,058.96	17,187,509.07	-13.9%
2) Ending Balance, June 30 (E + F1e)			17,187,509.07	14,413,959.18	-16.1%
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	17,187,509.07	14,413,959.18	-16.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	17,187,509.07		
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			17,187,509.07		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			17,187,509.07		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	115,358.00	115,358.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			115,358.00	115,358.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	8,565,685.59	8,565,685.59	0.0%
Unsecured Roll		8612	934,294.12	934,294.12	0.0%
Prior Years' Taxes		8613	4,900.00	4,900.00	0.0%
Supplemental Taxes		8614	281,703.48	281,703.48	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	152,000.00	152,000.00	0.0%
Interest		8660	2,500,000.00	2,500,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,438,583.19	12,438,583.19	0.0%
TOTAL, REVENUES			12,553,941.19	12,553,941.19	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	6,538,624.20	6,538,624.20	0.0%
Bond Interest and Other Service Charges		7434	8,788,866.88	8,788,866.88	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,327,491.08	15,327,491.08	0.0%
TOTAL, EXPENDITURES			15,327,491.08	15,327,491.08	0.0%

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

Description				Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
	0.00	Function Codes	0.00				
A. REVENUES							
1) LCFF Sources				8010-8099			
2) Federal Revenue				8100-8299	29,986,336.54	30,567,423.00	1.9%
3) Other State Revenue				8300-8599	2,010,751.00	2,069,979.00	2.9%
4) Other Local Revenue				8600-8799	1,555,391.00	1,570,705.00	1.0%
5) TOTAL, REVENUES					33,552,478.54	34,208,107.00	2.0%
B. EXPENSES (Objects 1000-7999)							
10) TOTAL, EXPENSES							
1) Instruction		1000-1999					
FINANCING SOURCES AND USES (A5 - B10)							
2) Instruction - Related Services		2000-2999					
3) Pupil Services		3000-3999			31,425,349.82	31,931,488.00	1.6%
4) Ancillary Services		4000-4999					
5) Community Services		5000-5999					
6) Enterprise		6000-6999			327,695.63	491,225.00	49.9%
7) General Administration		7000-7999			1,308,745.00	1,288,626.00	-1.5%
8) Plant Services		8000-8999			463,069.00	496,768.00	7.3%
9) Other Outgo		9000-9999		Except 7600-7699	0.00	0.00	0.0%
					33,524,859.45	34,208,107.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					27,619.09	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In				8900-8929	0.00	0.00	0.0%
b) Transfers Out				7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses							
a) Sources				8930-8979	0.00	0.00	0.0%
b) Uses				7630-7699	0.00	0.00	0.0%
3) Contributions				8980-8999			
					0.00	0.00	0.0%

Description					
NET POSITION (G + D4)	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN					
			27,619.09	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,234,349.56	9,261,968.65	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,234,349.56	9,261,968.65	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,234,349.56	9,261,968.65	0.3%
2) Ending Net Position, June 30 (E + F1e)			9,261,968.65	9,261,968.65	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,502,986.84	0.00	-100.0%
b) Restricted Net Position		9797	18,388,266.87	20,891,253.71	13.6%
		9790	(11,629,285.06)	(11,629,285.06)	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	18,124,874.38	20,627,861.22
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cer	263,392.49	263,392.49
Total, Restricted Net Position		18,388,266.87	20,891,253.71

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,986,336.54	30,567,423.00	1.9%
3) Other State Revenue		8300-8599	2,010,751.00	2,069,979.00	2.9%
4) Other Local Revenue		8600-8799	1,555,391.00	1,570,705.00	1.0%
5) TOTAL, REVENUES			33,552,478.54	34,208,107.00	2.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	11,123,746.00	11,335,180.00	1.9%
3) Employee Benefits		3000-3999	5,230,978.00	5,899,912.00	12.8%
4) Books and Supplies		4000-4999	14,796,719.89	14,598,179.56	-1.3%
5) Services and Other Operating Expenses		5000-5999	306,528.56	382,331.44	24.7%
6) Depreciation		6000-6999	758,142.00	703,878.00	-7.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,308,745.00	1,288,626.00	-1.5%
9) TOTAL, EXPENSES			33,524,859.45	34,208,107.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			27,619.09	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			27,619.09	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,234,349.56	9,261,968.65	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,234,349.56	9,261,968.65	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,234,349.56	9,261,968.65	0.3%
2) Ending Net Position, June 30 (E + F1e)			9,261,968.65	9,261,968.65	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,502,986.84	0.00	-100.0%
b) Restricted Net Position		9797	18,388,266.87	20,891,253.71	13.6%
c) Unrestricted Net Position		9790	(11,629,285.06)	(11,629,285.06)	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,156,840.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	9,630.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,972,697.07		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	153,284.70		
6) Stores		9320	1,014,812.56		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	8,841,937.17		
c) Accumulated Depreciation - Land Improvements		9425	(6,799,792.88)		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	7,836,030.06		
g) Accumulated Depreciation - Equipment		9445	(7,375,187.51)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			23,810,251.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	12,589,857.14		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,917,718.27		
4) Current Loans		9640			
5) Unearned Revenue		9650	40,707.65		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			14,548,283.06		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			9,261,968.65		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	27,859,793.54	28,385,495.00	1.9%
Donated Food Commodities		8221	2,126,543.00	2,181,928.00	2.6%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			29,986,336.54	30,567,423.00	1.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,010,751.00	2,069,979.00	2.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,010,751.00	2,069,979.00	2.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,439,826.00	1,353,375.00	-6.0%
Interest		8660	113,793.00	215,879.00	89.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,772.00	1,451.00	-18.1%
TOTAL, OTHER LOCAL REVENUE			1,555,391.00	1,570,705.00	1.0%
TOTAL, REVENUES			33,552,478.54	34,208,107.00	2.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	8,201,395.00	8,385,925.00	2.2%
Classified Supervisors' and Administrators' Salaries		2300	2,016,804.00	1,990,336.00	-1.3%
Clerical, Technical and Office Salaries		2400	868,107.00	904,839.00	4.2%
Other Classified Salaries		2900	37,440.00	54,080.00	44.4%
TOTAL, CLASSIFIED SALARIES			11,123,746.00	11,335,180.00	1.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,798,404.00	2,167,742.00	20.5%
OASDI/Medicare/Alternative		3301-3302	794,603.00	818,932.00	3.1%
Health and Welfare Benefits		3401-3402	2,193,204.00	2,453,860.00	11.9%
Unemployment Insurance		3501-3502	5,101.00	5,267.00	3.3%
Workers' Compensation		3601-3602	210,445.00	217,672.00	3.4%
OPEB, Allocated		3701-3702	106,098.00	109,304.00	3.0%
OPEB, Active Employees		3751-3752	123,123.00	127,135.00	3.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,230,978.00	5,899,912.00	12.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	517.00	259.00	-49.9%
Materials and Supplies		4300	263,351.00	291,928.00	10.9%
Noncapitalized Equipment		4400	244,505.00	199,944.00	-18.2%
Food		4700	14,288,346.89	14,106,048.56	-1.3%
TOTAL, BOOKS AND SUPPLIES			14,796,719.89	14,598,179.56	-1.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,078.00	13,643.00	23.2%
Dues and Memberships		5300	4,296.00	13,310.00	209.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	422,157.00	471,148.00	11.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	68,172.00	120,824.00	77.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(569,913.44)	(646,282.56)	13.4%
Professional/Consulting Services and Operating Expenditures		5800	323,300.00	362,120.00	12.0%
Communications		5900	47,439.00	47,569.00	0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			306,528.56	382,331.44	24.7%
DEPRECIATION					
Depreciation Expense		6900	758,142.00	703,878.00	-7.2%
TOTAL, DEPRECIATION			758,142.00	703,878.00	-7.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,308,745.00	1,288,626.00	-1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,308,745.00	1,288,626.00	-1.5%
TOTAL, EXPENSES			33,524,859.45	34,208,107.00	2.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,427,653.17	18,410,440.17	19.3%
5) TOTAL, REVENUES			15,427,653.17	18,410,440.17	19.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	502,372.97	567,017.00	12.9%
3) Employee Benefits		3000-3999	236,749.47	299,882.00	26.7%
4) Books and Supplies		4000-4999	20,621.26	22,795.49	10.5%
5) Services and Other Operating Expenses		5000-5999	10,657,904.67	17,520,745.68	64.4%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			11,417,648.37	18,410,440.17	61.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,010,004.80	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,010,004.80	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	35,672,150.54	39,682,155.34	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,672,150.54	39,682,155.34	11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			35,672,150.54	39,682,155.34	11.2%
2) Ending Net Position, June 30 (E + F1e)			39,682,155.34	39,682,155.34	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	39,682,155.34	39,682,155.34	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	39,682,155.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			39,682,155.34		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			39,682,155.34		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,200.00	707,870.93	13512.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	15,422,453.17	17,702,569.24	14.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,427,653.17	18,410,440.17	19.3%
TOTAL, REVENUES			15,427,653.17	18,410,440.17	19.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	130,598.40	137,650.00	5.4%
Clerical, Technical and Office Salaries		2400	347,456.52	429,367.00	23.6%
Other Classified Salaries		2900	24,318.05	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			502,372.97	567,017.00	12.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	85,166.58	117,261.00	37.7%
OASDI/Medicare/Alternative		3301-3302	36,910.71	43,344.00	17.4%
Health and Welfare Benefits		3401-3402	93,263.04	114,902.00	23.2%
Unemployment Insurance		3501-3502	250.03	284.00	13.6%
Workers' Compensation		3601-3602	10,022.88	11,340.00	13.1%
OPEB, Allocated		3701-3702	5,176.94	5,914.00	14.2%
OPEB, Active Employees		3751-3752	5,959.29	6,837.00	14.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			236,749.47	299,882.00	26.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	2,510.29	2,000.00	-20.3%
Materials and Supplies		4300	12,236.87	12,200.00	-0.3%
Noncapitalized Equipment		4400	5,874.10	8,595.49	46.3%
TOTAL, BOOKS AND SUPPLIES			20,621.26	22,795.49	10.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,386.66	4,740.00	-12.0%
Dues and Memberships		5300	0.00	500.00	New
Insurance		5400-5450	758,504.00	780,000.00	2.8%
Operations and Housekeeping Services		5500	175.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,186.72	2,400.00	9.8%
Transfers of Direct Costs - Interfund		5750	881.12	4,591.91	421.1%
Professional/Consulting Services and Operating Expenditures		5800	9,889,745.82	16,727,488.42	69.1%
Communications		5900	1,025.35	1,025.35	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			10,657,904.67	17,520,745.68	64.4%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			11,417,648.37	18,410,440.17	61.2%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	6,606.52	2,400.00	-63.7%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,606.52	2,400.00	-63.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,606.52)	1,600.00	-161.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,606.52)	1,600.00	-161.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	402,219.26	399,612.74	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			402,219.26	399,612.74	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			402,219.26	399,612.74	-0.6%
2) Ending Net Position, June 30 (E + F1e)			399,612.74	401,212.74	0.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	399,612.74	401,212.74	0.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	398,612.74		
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	1,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			399,612.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			399,612.74		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	0.0%
TOTAL, REVENUES			4,000.00	4,000.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,606.52	2,400.00	-63.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,606.52	2,400.00	-63.7%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			6,606.52	2,400.00	-63.7%

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

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	46,099.19	46,099.19	46,330.78	45,776.50	45,776.50	46,052.05
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	46,099.19	46,099.19	46,330.78	45,776.50	45,776.50	46,052.05
5. District Funded County Program ADA						
a. County Community Schools	3.63	3.63	3.63	3.61	3.61	3.61
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	3.63	3.63	3.63	3.61	3.61	3.61
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	46,102.82	46,102.82	46,334.41	45,780.11	45,780.11	46,055.66
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

BEST NET CONSORTIUM
76 - San Bernardino City Unified School District
Cash Flow Report - (As of 7/1/2019)

Major Range Description	Beginning Balance 7/1/2019	Month 7/31/2019	Month 8/31/2019	Month 9/30/2019	Month 10/31/2019	Month 11/30/2019	Month 12/31/2019	Month 1/31/2020	Month 2/29/2020	Month 3/31/2020	Month 4/30/2020	Month 5/31/2020	Month 6/30/2020	Accruals	Adjustments	Total	Ending Cash plus Accruals and Adjustments	Budget
Fund 01 GENERAL FUND																		
Fund Summary																		
Balance Sheet																		
Beginning Month Cash	-	114,240,884.47	94,216,690.70	65,413,645.17	77,368,822.54	70,585,891.80	86,872,403.61	108,179,159.14	125,753,648.93	114,302,649.28	128,114,888.18	119,325,139.34	95,330,878.00	-	-	(594,993,120.94)	50,285,382.89	-
Balance Sheet																		
Revenue																		
LCFF Principal Apportionment (8010 to 8019)	-	25,828,631.15	25,828,631.15	67,154,440.99	46,491,536.07	46,491,536.07	67,154,440.99	51,657,262.30	41,325,809.84	61,988,714.76	41,325,809.84	41,325,809.84	-	(407,697.34)	-	516,572,623.00	-	516,572,623.00
LCFF Property Taxes (8020 to 8079)	-	1,223,092.02	-	-	-	-	21,607,959.02	1,223,092.02	1,223,092.02	815,394.68	8,969,341.48	1,223,092.02	-	-	-	40,769,734.00	-	40,769,734.00
LCFF Miscellaneous Funds (8080 to 8099)	-	-	-	(415,025.50)	-	(207,512.75)	(2,158,132.60)	(290,517.85)	(207,512.75)	(290,517.85)	(290,517.85)	(207,512.75)	-	(4,502.55)	-	(4,150,255.00)	-	(4,150,255.00)
Federal Revenue (8100 to 8299)	-	507,894.17	507,894.17	1,523,682.52	10,665,777.64	14,221,036.85	(11,173,671.81)	20,823,661.11	1,523,682.52	8,126,306.77	2,539,470.87	1,523,682.52	507,894.17	(507,894.17)	-	50,789,417.33	-	50,789,417.33
Other State Revenue (8300 to 8599)	-	14,891,103.47	2,978,208.95	6,700,965.63	10,423,724.32	11,912,827.79	6,700,965.63	13,401,931.27	3,722,758.69	11,168,276.06	4,467,310.42	3,722,758.69	(2,331,655.21)	-	-	74,455,173.71	-	74,455,173.71
Other Local Revenue (8600 to 8799)	-	685,351.67	97,907.38	391,629.53	793,259.05	391,629.53	4,112,110.01	881,166.43	1,468,610.72	293,722.14	685,351.67	293,722.14	(391,629.53)	97,907.39	-	9,790,738.13	-	9,790,738.13
Total Revenue	-	29,734,072.48	29,454,142.20	75,355,693.17	68,196,266.86	77,701,885.57	86,243,671.24	87,696,595.28	49,056,441.04	82,101,896.56	57,696,766.43	47,681,552.46	(2,117,390.57)	(776,181.57)	-	688,227,431.17	-	688,227,431.17
Expenditure																		
Certified Salary (1000 to 1999)	-	-	26,803,303.74	26,803,303.74	26,803,303.74	26,803,303.74	26,803,303.74	26,803,303.74	26,803,303.74	26,803,303.74	26,803,303.74	26,803,303.74	26,803,303.74	2,978,144.81	-	297,814,485.95	-	297,814,485.95
Classified Salary (2000 to 2999)	-	6,287,595.67	7,185,823.62	6,287,595.67	9,880,507.48	8,084,051.57	8,084,051.57	8,982,279.53	8,084,051.57	8,084,051.57	8,982,279.53	8,084,051.57	898,227.95	898,227.97	-	89,822,795.27	-	89,822,795.27
Employee Benefit (3000 to 3999)	-	5,542,296.08	16,626,888.23	16,626,888.23	16,626,888.23	16,626,888.23	16,626,888.23	16,626,888.23	16,626,888.23	16,626,888.23	16,626,888.23	16,626,888.23	12,932,024.18	(0.02)	-	184,743,202.54	(0.02)	184,743,202.54
Books and Supplies (4000 to 4999)	-	710,899.50	1,777,248.75	2,468,148.25	2,643,597.99	1,777,248.75	2,468,148.25	3,554,497.49	2,132,698.50	3,909,947.24	4,620,846.74	7,108,994.99	1,777,248.75	355,449.73	-	35,544,974.93	-	35,544,974.93
Services and Operating Expenditures (5000 to 5999)	-	-	10,718,456.96	9,744,051.78	7,795,241.43	10,718,456.96	10,718,456.96	12,687,267.32	5,846,836.25	11,692,862.14	6,820,836.25	11,692,862.14	974,405.18	974,405.18	-	97,440,517.83	-	97,440,517.83
Capital Outlay (6000 to 6999)	-	-	608,263.21	1,477,210.66	1,429,631.68	1,477,210.66	1,429,631.68	1,429,631.68	474,733.72	521,368.47	792,052.70	1,564,105.41	86,894.74	86,894.77	-	8,689,474.49	-	8,689,474.49
Other Outlay (7000 to 7499)	-	-	-	318,776.63	666,532.94	318,776.63	1,014,289.26	(57,999.39)	579,593.86	(81,431.41)	1,362,045.58	(492,654.78)	-	2,897,969.32	-	2,897,969.32	-	2,897,969.32
Total Expenditure	-	12,540,791.25	63,111,721.30	62,423,980.80	68,042,092.82	65,513,773.56	66,517,190.71	67,843,992.99	60,507,440.69	67,801,395.16	65,998,252.77	71,387,551.30	43,472,104.54	5,293,122.44	-	716,953,420.33	5,293,122.44	716,953,420.33
Revenue Less Expense	-	17,193,281.23	(33,657,579.10)	12,931,702.37	156,194.06	15,688,112.01	19,726,480.53	19,852,602.29	(11,450,999.65)	14,300,501.40	(8,301,486.34)	(23,595,998.84)	(45,589,495.11)	(6,068,304.01)	-	(28,725,989.16)	(6,068,304.01)	(28,725,989.16)
Assets																		
Cash net in Treasury (9111 to 9199)	-	210,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	210,000.00	-	-
Accounts Receivable (9200 to 9299)	-	5,440,000.00	-	-	1,849,600.00	-	2,556,800.00	163,200.00	-	-	-	-	544,000.00	-	-	5,440,000.00	-	-
DUE FROM OTHER FUNDS (9310)	-	1,917,718.27	-	-	-	-	-	-	-	-	-	-	-	-	-	1,917,718.27	-	-
Stores (9320 to 9329)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
PREPAID EXPENDITURES (9330)	-	323,000.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	-	7,986,190.27	-	-	1,849,600.00	598,400.00	2,556,800.00	163,200.00	-	-	-	-	544,000.00	-	-	210,000.00	-	-
Liabilities																		
Accounts Payables (9500 to 9559,9599 to 9599)	-	48,826,250.00	38,084,475.00	976,525.00	8,788,725.00	-	976,525.00	2,441,312.50	-	488,262.50	488,262.50	488,262.50	-	-	-	48,826,250.00	-	-
DUE TO OTHER FUNDS (9610)	-	153,284.70	-	-	-	-	-	-	-	-	-	-	-	-	-	153,284.70	-	-
Total Liabilities	-	48,979,534.70	38,084,475.00	976,525.00	8,788,725.00	-	976,525.00	2,441,312.50	-	488,262.50	488,262.50	488,262.50	-	-	-	48,979,534.70	-	-
Balance Sheet																		
Net Increase/Decrease	-	(37,217,475.00)	4,854,533.57	(976,525.00)	(6,939,125.00)	598,400.00	1,580,275.00	(2,278,112.50)	-	-	(488,262.50)	(488,262.50)	544,000.00	-	210,000.00	(41,088,816.43)	210,000.00	-
Net Increase/Decrease	-	(20,024,193.77)	(28,803,045.53)	71,585,177.37	(6,939,045.94)	1,580,275.00	1,580,275.00	1,580,275.00	(2,278,112.50)	-	(488,262.50)	(488,262.50)	544,000.00	-	210,000.00	(41,088,816.43)	210,000.00	-
Total Ending Cash Balance	-	94,216,690.70	65,413,645.17	77,368,822.54	70,585,891.80	86,872,403.61	108,179,159.14	125,753,648.93	114,302,649.28	128,114,888.18	119,325,139.34	95,330,878.00	50,285,382.89	-	-	(594,993,120.94)	50,285,382.89	-
Total Ending Cash Balance	-	94,216,690.70	65,413,645.17	77,368,822.54	70,585,891.80	86,872,403.61	108,179,159.14	125,753,648.93	114,302,649.28	128,114,888.18	119,325,139.34	95,330,878.00	50,285,382.89	-	-	(594,993,120.94)	50,285,382.89	-

Criteria: Report Summary Options = Fund Summary; Revised Budget As Of Date = 7/1/2019; Object Group by = SACS Format; Summarize = Fund; Separate Suspense Accounts = Y; Page Break by Summarize = Yes; Report Projection = Prior Year Actuals Percentage; Fund = 0

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ANNUAL BUDGET REPORT:
July 1, 2019 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: 781 W Second St, San Bernardino CA
Date: May 24, 2019

Place: 650 N. Del Rosa Ave. San Bernardino
Date: June 04, 2019
Time: 05:30 PM

Adoption Date: June 18, 2019

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

Contact person for additional information on the budget reports:

Name: Jayne Christakos Telephone: 909-381-1164

Title: Associate Superintendent, Business, Facilities E-mail: jayne.christakos@sbcusd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 18, 2019	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 21,267,381.00
Less: Amount of total liabilities reserved in budget:	\$
Estimated accrued but unfunded liabilities:	\$ 21,267,381.00

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

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

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

Date of Meeting: Jun 18, 2019

For additional information on this certification, please contact:

Name: Jayne Christakos

Title: Associate Superintendent, Business, Facilities and Operations

Telephone: 909-381-1164

E-mail: jayne.christakos@sbcusd.k12.ca.us

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	723,600,924.90
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	54,002,900.63
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	734,310.92
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	24,459,464.44
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	802,458.00
5. Interfund Transfers Out	All	9300	7600-7629	885,663.04
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	968,290.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				27,850,186.40
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				641,747,837.87

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		46,102.82
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,919.93
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	601,867,902.06	12,925.10
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	601,867,902.06	12,925.10
B. Required effort (Line A.2 times 90%)	541,681,111.85	11,632.59
C. Current year expenditures (Line I.E and Line II.B)	641,747,837.87	13,919.93
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 16,604,561.54
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 529,303,846.83

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.14%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	18,738,553.90
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	8,170,638.10
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	441,514.44
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,032,505.08
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	29,383,211.52
9. Carry-Forward Adjustment (Part IV, Line F)	(5,988,812.26)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	23,394,399.26

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	380,774,379.06
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	125,563,783.97
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	55,481,088.17
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	399,448.17
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.11
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	3,943,894.28
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	239,482.77
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	62,696,955.98
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,461,731.59
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	12,539,705.18
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	31,457,972.45
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	681,558,441.73

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18)

4.31%

D. Preliminary Proposed Indirect Cost Rate
(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18)

3.43%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>29,383,211.52</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(3,722,442.70)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(2,887,814.84)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.22%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.22%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.54%) times Part III, Line B18); zero if positive	<u>(5,988,812.26)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(5,988,812.26)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.43%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-2,994,406.13) is applied to the current year calculation and the remainder (\$-2,994,406.13) is deferred to one or more future years:	<u>3.87%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,996,270.75) is applied to the current year calculation and the remainder (\$-3,992,541.51) is deferred to one or more future years:	<u>4.02%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(5,988,812.26)</u>

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	553,192,102.00	2.22%	565,465,665.00	2.01%	576,826,254.00
2. Federal Revenues	8100-8299	2,100,000.00	0.00%	2,100,000.00	0.00%	2,100,000.00
3. Other State Revenues	8300-8599	9,191,259.76	0.61%	9,247,414.76	0.62%	9,305,141.76
4. Other Local Revenues	8600-8799	4,438,641.13	33.79%	5,938,641.13	0.00%	5,938,641.13
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	(70,638,855.03)	1.46%	(71,671,280.03)	1.46%	(72,714,418.29)
6. Total (Sum lines A1 thru A5c)		498,283,147.86	2.57%	511,080,440.86	2.03%	521,455,618.60
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				236,248,973.66		237,139,727.56
b. Step & Column Adjustment				3,973,961.94		4,114,856.24
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,083,208.04)		(724,127.69)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	236,248,973.66	0.38%	237,139,727.56	1.43%	240,530,456.11
2. Classified Salaries						
a. Base Salaries				64,272,807.97		63,776,727.41
b. Step & Column Adjustment				508,466.18		518,246.41
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,004,546.74)		(1,428,124.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	64,272,807.97	-0.77%	63,776,727.41	-1.43%	62,866,849.82
3. Employee Benefits	3000-3999	125,351,882.86	6.56%	133,573,204.94	3.79%	138,635,451.46
4. Books and Supplies	4000-4999	25,414,761.39	-17.72%	20,910,491.60	-3.83%	20,109,991.60
5. Services and Other Operating Expenditures	5000-5999	73,640,249.72	-11.59%	65,107,476.31	0.49%	65,426,923.07
6. Capital Outlay	6000-6999	2,127,922.79	0.00%	2,127,922.79	0.00%	2,127,922.79
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	135,526.32	0.00%	135,526.32	0.00%	135,526.32
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,988,792.86)	0.02%	(5,989,929.12)	3.10%	(6,175,444.37)
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		521,203,331.85	-0.85%	516,781,147.81	1.33%	523,657,676.80
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(22,920,183.99)		(5,700,706.95)		(2,202,058.20)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		46,026,868.46		23,106,684.47		17,405,977.52
2. Ending Fund Balance (Sum lines C and D1)		23,106,684.47		17,405,977.52		15,203,919.32
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	305,462.00		305,462.00		305,462.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	7,862,033.19		2,202,058.20		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,300,000.00		14,300,000.00		14,500,000.00
2. Unassigned/Unappropriated	9790	639,189.28		598,457.32		398,457.32
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		23,106,684.47		17,405,977.52		15,203,919.32

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,300,000.00		14,300,000.00		14,500,000.00
c. Unassigned/Unappropriated	9790	639,189.28		598,457.32		398,457.32
(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)		14,939,189.28		14,898,457.32		14,898,457.32
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
For 2020-21 Certificated salaries are projected to decrease for declines in projected enrollment and efforts to manage magnet program staffing more efficiently. For Classified, projected decreases to total costs are anticipated as the effects of AB2160 are managed and absorbed in existing budgets. In 2021-22, staffing is reduced based upon projected declines in enrollment						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	48,689,417.33	0.00%	48,689,417.33	0.00%	48,689,417.33
3. Other State Revenues	8300-8599	65,263,913.95	1.19%	66,038,110.35	1.19%	66,821,024.35
4. Other Local Revenues	8600-8799	5,352,097.00	3.36%	5,532,097.00	0.00%	5,532,097.00
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	70,638,855.03	1.46%	71,671,280.03	1.46%	72,714,418.29
6. Total (Sum lines A1 thru A5c)		189,944,283.31	1.05%	191,930,904.71	0.95%	193,756,956.97
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				61,565,512.29		63,465,915.73
b. Step & Column Adjustment				1,046,173.78		1,082,372.89
c. Cost-of-Living Adjustment						
d. Other Adjustments				854,229.66		870,897.56
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	61,565,512.29	3.09%	63,465,915.73	3.08%	65,419,186.18
2. Classified Salaries						
a. Base Salaries				25,549,987.30		25,754,323.20
b. Step & Column Adjustment				204,335.90		213,291.95
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,549,987.30	0.80%	25,754,323.20	0.83%	25,967,615.15
3. Employee Benefits	3000-3999	59,391,319.68	5.34%	62,564,986.95	3.15%	64,536,305.74
4. Books and Supplies	4000-4999	10,130,213.54	-54.29%	4,630,213.54	10.80%	5,130,213.54
5. Services and Other Operating Expenditures	5000-5999	23,800,268.11	0.00%	23,800,268.11	0.00%	23,800,268.11
6. Capital Outlay	6000-6999	6,561,551.70	0.00%	6,561,551.70	0.00%	6,561,551.70
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,860,879.00	0.00%	4,860,879.00	0.00%	4,860,879.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,890,356.86	-0.23%	3,881,493.12	4.78%	4,067,008.37
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)		195,750,088.48	-0.12%	195,519,631.35	2.47%	200,343,027.79
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,805,805.17)		(3,588,726.64)		(6,586,070.82)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		27,220,661.58		21,414,856.41		17,826,129.77
2. Ending Fund Balance (Sum lines C and D1)		21,414,856.41		17,826,129.77		11,240,058.95
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	21,414,856.41		17,826,129.77		11,240,058.95
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)		21,414,856.41		17,826,129.77		11,240,058.95

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

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	553,192,102.00	2.22%	565,465,665.00	2.01%	576,826,254.00
2. Federal Revenues	8100-8299	50,789,417.33	0.00%	50,789,417.33	0.00%	50,789,417.33
3. Other State Revenues	8300-8599	74,455,173.71	1.12%	75,285,525.11	1.12%	76,126,166.11
4. Other Local Revenues	8600-8799	9,790,738.13	17.16%	11,470,738.13	0.00%	11,470,738.13
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)		688,227,431.17	2.15%	703,011,345.57	1.74%	715,212,575.57
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				297,814,485.95		300,605,643.29
b. Step & Column Adjustment				5,020,135.72		5,197,229.13
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,228,978.38)		146,769.87
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	297,814,485.95	0.94%	300,605,643.29	1.78%	305,949,642.29
2. Classified Salaries						
a. Base Salaries				89,822,795.27		89,531,050.61
b. Step & Column Adjustment				712,802.08		731,538.36
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,004,546.74)		(1,428,124.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	89,822,795.27	-0.32%	89,531,050.61	-0.78%	88,834,464.97
3. Employee Benefits	3000-3999	184,743,202.54	6.17%	196,138,191.89	3.59%	203,171,757.20
4. Books and Supplies	4000-4999	35,544,974.93	-28.15%	25,540,705.14	-1.18%	25,240,205.14
5. Services and Other Operating Expenditures	5000-5999	97,440,517.83	-8.76%	88,907,744.42	0.36%	89,227,191.18
6. Capital Outlay	6000-6999	8,689,474.49	0.00%	8,689,474.49	0.00%	8,689,474.49
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,996,405.32	0.00%	4,996,405.32	0.00%	4,996,405.32
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,098,436.00)	0.48%	(2,108,436.00)	0.00%	(2,108,436.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		716,953,420.33	-0.65%	712,300,779.16	1.64%	724,000,704.59
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(28,725,989.16)		(9,289,433.59)		(8,788,129.02)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		73,247,530.04		44,521,540.88		35,232,107.29
2. Ending Fund Balance (Sum lines C and D1)		44,521,540.88		35,232,107.29		26,443,978.27
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	305,462.00		305,462.00		305,462.00
b. Restricted	9740	21,414,856.41		17,826,129.77		11,240,058.95
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	7,862,033.19		2,202,058.20		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,300,000.00		14,300,000.00		14,500,000.00
2. Unassigned/Unappropriated	9790	639,189.28		598,457.32		398,457.32
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		44,521,540.88		35,232,107.29		26,443,978.27

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,300,000.00		14,300,000.00		14,500,000.00
c. Unassigned/Unappropriated	9790	639,189.28		598,457.32		398,457.32
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)		14,939,189.28		14,898,457.32		14,898,457.32
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.08%		2.09%		2.06%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		45,776.50		45,456.06		45,137.87
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		716,953,420.33		712,300,779.16		724,000,704.59
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)		716,953,420.33		712,300,779.16		724,000,704.59
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		14,339,068.41		14,246,015.58		14,480,014.09
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)		14,339,068.41		14,246,015.58		14,480,014.09
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	281,907.81	0.00	0.00	(2,136,336.80)				
Other Sources/Uses Detail					0.00	885,663.04		
Fund Reconciliation							1,917,718.27	153,284.70
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	44,062.72	0.00	305,499.77	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	197,760.79	0.00	522,092.03	0.00				
Other Sources/Uses Detail					885,663.04	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	44,643.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	541.00	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	1,587,536.05		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	117.00	0.00						
Other Sources/Uses Detail					1,587,536.05	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	(569,913.44)	1,308,745.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							153,284.70	1,917,718.27

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To 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							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	881.12	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00			0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
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							0.00	0.00
Fund Reconciliation								
TOTALS	569,913.44	(569,913.44)	2,136,336.80	(2,136,336.80)	2,473,199.09	2,473,199.09	2,071,002.97	2,071,002.97

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	253,493.29	0.00	0.00	(2,098,436.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	10,175.00	0.00	281,668.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	160,753.36	0.00	528,142.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	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	217,269.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	(646,282.56)	1,288,626.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629		
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	4,591.91	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	646,282.56	(646,282.56)	2,098,436.00	(2,098,436.00)	0.00	0.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	47,225	47,328		
Charter School				
Total ADA	47,225	47,328	N/A	Met
Second Prior Year (2017-18)				
District Regular	46,843	46,866		
Charter School				
Total ADA	46,843	46,866	N/A	Met
First Prior Year (2018-19)				
District Regular	46,609	46,331		
Charter School		0		
Total ADA	46,609	46,331	0.6%	Met
Budget Year (2019-20)				
District Regular	46,052			
Charter School	0			
Total ADA	46,052			

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	50,211	49,840		
Charter School				
Total Enrollment	50,211	49,840	0.7%	Met
Second Prior Year (2017-18)				
District Regular	49,363	49,451		
Charter School				
Total Enrollment	49,363	49,451	N/A	Met
First Prior Year (2018-19)				
District Regular	49,116	48,936		
Charter School				
Total Enrollment	49,116	48,936	0.4%	Met
Budget Year (2019-20)				
District Regular	48,593			
Charter School				
Total Enrollment	48,593			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	46,889	49,840	
Charter School		0	
Total ADA/Enrollment	46,889	49,840	94.1%
Second Prior Year (2017-18)			
District Regular	46,706	49,451	
Charter School			
Total ADA/Enrollment	46,706	49,451	94.4%
First Prior Year (2018-19)			
District Regular	46,099	48,936	
Charter School	0		
Total ADA/Enrollment	46,099	48,936	94.2%
Historical Average Ratio:			94.2%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **94.7%**

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	45,777	48,593		
Charter School	0			
Total ADA/Enrollment	45,777	48,593	94.2%	Met
1st Subsequent Year (2020-21)				
District Regular	45,456	48,253		
Charter School				
Total ADA/Enrollment	45,456	48,253	94.2%	Met
2nd Subsequent Year (2021-22)				
District Regular	45,138	47,916		
Charter School				
Total ADA/Enrollment	45,138	47,916	94.2%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	46,334.41	46,055.66	45,729.33	45,408.88
b. Prior Year ADA (Funded)		46,334.41	46,055.66	45,729.33
c. Difference (Step 1a minus Step 1b)		(278.75)	(326.33)	(320.45)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.60%	-0.71%	-0.70%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		555,199,273.00	567,472,836.00	578,833,425.00
b1. COLA percentage		3.26%	3.00%	2.80%
b2. COLA amount (proxy for purposes of this criterion)		18,099,496.30	17,024,185.08	16,207,335.90
c. Economic Recovery Target Funding (current year increment)			N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		18,099,496.30	17,024,185.08	16,207,335.90
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		3.26%	3.00%	2.80%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)		2.66%	2.29%	2.10%
LCFF Revenue Standard (Step 3, plus/minus 1%):		1.66% to 3.66%	1.29% to 3.29%	1.10% to 3.10%

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)	40,769,734.00	40,769,734.00	40,769,734.00	40,769,734.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	542,111,941.00	557,342,357.00	569,629,850.00	581,004,447.00
District's Projected Change in LCFF Revenue:		2.81%	2.20%	2.00%
LCFF Revenue Standard:		1.66% to 3.66%	1.29% to 3.29%	1.10% to 3.10%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	373,290,868.60	456,380,463.43	81.8%
Second Prior Year (2017-18)	395,214,276.44	479,637,707.07	82.4%
First Prior Year (2018-19)	410,799,500.02	511,234,128.31	80.4%
	Historical Average Ratio:		81.5%

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	78.5% to 84.5%	78.5% to 84.5%	78.5% to 84.5%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2019-20)	425,873,664.49	521,203,331.85	81.7%	Met
1st Subsequent Year (2020-21)	434,489,659.91	516,781,147.81	84.1%	Met
2nd Subsequent Year (2021-22)	442,032,757.39	523,657,676.80	84.4%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.66%	2.29%	2.10%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.34% to 12.66%	-7.71% to 12.29%	-7.90% to 12.10%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.34% to 7.66%	-2.71% to 7.29%	-2.90% to 7.10%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2018-19)	53,475,778.22		
Budget Year (2019-20)	50,789,417.33	-5.02%	Yes
1st Subsequent Year (2020-21)	50,789,417.33	0.00%	No
2nd Subsequent Year (2021-22)	50,789,417.33	0.00%	No

Explanation:
(required if Yes)

2018-19 includes carryover/deferral of Title I revenue. This carryover is not projected for subsequent years

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2018-19)	89,794,430.80		
Budget Year (2019-20)	74,455,173.71	-17.08%	Yes
1st Subsequent Year (2020-21)	75,285,525.11	1.12%	No
2nd Subsequent Year (2021-22)	76,126,166.11	1.12%	No

Explanation:
(required if Yes)

State Revenue in 2018-19 included One Time mandate funding of \$8.6 million. In addition, the district received one time allocations for CTEIG in the amount of \$6.5 million that was excluded for subsequent years. Carryover balances of state revenues included in 2018-19 were also excluded from 2019-20.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2018-19)	9,639,671.06		
Budget Year (2019-20)	9,790,738.13	1.57%	No
1st Subsequent Year (2020-21)	11,470,738.13	17.16%	Yes
2nd Subsequent Year (2021-22)	11,470,738.13	0.00%	No

Explanation:
(required if Yes)

District has typically not recognized RDA/VDA revenues until received. Actual trending indicates that recognition of a portion of those revenues is reasonable. Additionally, interest revenues have been trending higher, related adjustments have been made.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2018-19)	44,564,515.62		
Budget Year (2019-20)	35,544,974.93	-20.24%	Yes
1st Subsequent Year (2020-21)	25,540,705.14	-28.15%	Yes
2nd Subsequent Year (2021-22)	25,240,205.14	-1.18%	No

Explanation:
(required if Yes)

2018-19 included carryover of categorical program dollars of over \$8 million that have been excluded from subsequent years. Additionally, a textbook adoption is planned for 2019-20 in the amount of \$14-15 million which is similar to 2018-19. After 2019-20, the projected textbook adoption decreases to \$7.0 million. One time LCAP allocations in 2019-20 have been excluded from 2020-21

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

First Prior Year (2018-19)	104,496,018.78		
Budget Year (2019-20)	97,440,517.83	-6.75%	Yes
1st Subsequent Year (2020-21)	88,907,744.42	-8.76%	Yes
2nd Subsequent Year (2021-22)	89,227,191.18	0.36%	No

Explanation:
(required if Yes)

2018-19 included carryover of categorical program dollars of over \$8 million that have been excluded from subsequent years. One time LCAP allocations in 2019-20 have been excluded from 2020-21.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2018-19)	152,909,880.08		
Budget Year (2019-20)	135,035,329.17	-11.69%	Not Met
1st Subsequent Year (2020-21)	137,545,680.57	1.86%	Met
2nd Subsequent Year (2021-22)	138,386,321.57	0.61%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2018-19)	149,060,534.40		
Budget Year (2019-20)	132,985,492.76	-10.78%	Not Met
1st Subsequent Year (2020-21)	114,448,449.56	-13.94%	Not Met
2nd Subsequent Year (2021-22)	114,467,396.32	0.02%	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)

2018-19 includes carryover/deferral of Title I revenue. This carryover is not projected for subsequent years

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

State Revenue in 2018-19 included One Time mandate funding of \$8.6 million. In addition, the district received one time allocations for CTEIG in the amount of \$6.5 million that was excluded for subsequent years. Carryover balances of state revenues included in 2018-19 were also excluded from 2019-20.

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

District has typically not recognized RDA/IVDA revenues until received. Actual trending indicates that recognition of a portion of those revenues is reasonable. Additionally, interest revenues have been trending higher, related adjustments have been made.

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

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

2018-19 included carryover of categorical program dollars of over \$8 million that have been excluded from subsequent years. Additionally, a textbook adoption is planned for 2019-20 in the amount of \$14-15 million which is similar to 2018-19. After 2019-20, the projected textbook adoption decreases to \$7.0 million. One time LCAP allocations in 2019-20 have been excluded from 2020-21

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

2018-19 included carryover of categorical program dollars of over \$8 million that have been excluded from subsequent years. One time LCAP allocations in 2019-20 have been excluded from 2020-21.

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	716,953,420.33			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	716,953,420.33	21,508,602.61	21,510,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	12,600,000.00	13,400,000.00	14,400,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	15,166,477.12	1,476,118.49	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)	27,766,477.12	14,876,118.49	14,400,000.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	628,213,022.44	668,401,828.77	723,600,924.90
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)	628,213,022.44	668,401,828.77	723,600,924.90
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.4%	2.2%	2.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.5%	0.7%	0.7%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	14,023,319.26	459,204,144.85	N/A	Met
Second Prior Year (2017-18)	(7,436,255.35)	481,759,374.53	1.5%	Not Met
First Prior Year (2018-19)	(15,491,785.77)	512,119,791.35	3.0%	Not Met
Budget Year (2019-20) (Information only)	(22,920,183.99)	521,203,331.85		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

In both 2017-18 and 2018-19, the District received One Time Mandate funding of approximately \$8.6 which was allocated and expended. For 2018-19, \$14.0 million was carried forward to address a textbook adoption.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2016-17)	45,391,411.92	52,100,072.72	N/A		Met
Second Prior Year (2017-18)	63,264,300.88	68,954,909.58	N/A		Met
First Prior Year (2018-19)	56,352,414.50	61,518,654.23	N/A		Met
Budget Year (2019-20) (Information only)	46,026,868.46				

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	45,777	45,456	45,138
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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):

- 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		

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)	716,953,420.33	712,300,779.16	724,000,704.59
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	716,953,420.33	712,300,779.16	724,000,704.59
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	14,339,068.41	14,246,015.58	14,480,014.09
6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	14,339,068.41	14,246,015.58	14,480,014.09

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)	14,300,000.00	14,300,000.00	14,500,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	639,189.28	598,457.32	398,457.32
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)	14,939,189.28	14,898,457.32	14,898,457.32
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.08%	2.09%	2.06%
District's Reserve Standard (Section 10B, Line 7):	14,339,068.41	14,246,015.58	14,480,014.09
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2018-19)	(64,943,417.00)			
Budget Year (2019-20)	(70,638,855.03)	5,695,438.03	8.8%	Met
1st Subsequent Year (2020-21)	(71,671,280.03)	1,032,425.00	1.5%	Met
2nd Subsequent Year (2021-22)	(72,714,418.29)	1,043,138.26	1.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2018-19)	0.00			
Budget Year (2019-20)	0.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2018-19)	885,663.04			
Budget Year (2019-20)	0.00	(885,663.04)	-100.0%	Not Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1c. 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)

Transfers to support Child Development are not longer required as the program has found a way to absorb those costs

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	1	01-8011	01-5620	39,148
Certificates of Participation	23	21-0000	Fund 21 Capital Interest and Subsidy	47,443,769
General Obligation Bonds	26	51-8311-8614	51-7438-7439	288,826,144
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	NA	01-8011	01-1xxx,2xxx,3xxx	3,848,348
Other Long-term Commitments (do not include OPEB):				
Claims Liability	NA	NA	67-587x	21,741,424
QSCB		21-0000	Fund 21, Capitalized Subsidy	44,253,137
SELF Assessment	NA	NA	67-5457	1,205,334
TOTAL:				407,357,304

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	114,191	39,148	0	0
Certificates of Participation	0	0	0	0
General Obligation Bonds	12,384,980	12,384,960	12,384,960	12,384,960
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Claims Liability	4,248,434	4,248,434	4,248,434	4,248,434
QSCB	4,220,372	4,220,372	4,220,372	4,220,372
SELF Assessment	301,316	301,316	301,316	301,316
Total Annual Payments:	21,269,293	21,194,230	21,155,082	21,155,082
Has total annual payment increased over prior year (2018-19)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:

- a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

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

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

16,248,897

0

4. OPEB Liabilities

- a. Total OPEB liability

83,046,533.00

- b. OPEB plan(s) fiduciary net position (if applicable)

67,900.00

- c. Total/Net OPEB liability (Line 4a minus Line 4b)

82,978,633.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial

- e. If based on an actuarial valuation, indicate the date of the OPEB valuation

Jun 30, 2017

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)
Not determined	Not determined	Not determined
9,230,898.16	9,230,898.16	9,230,898.16
4,159,873.00	4,662,980.00	4,662,980.00
357	357	357

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

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

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

Yes

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

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

21,267,381.00

b. Unfunded liability for self-insurance programs

21,267,381.00

4. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
21,267,381.00	21,267,381.00	21,267,381.00
8,639,456.00	8,369,456.00	8,369,456.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,899.4	2,799.6	2,773.6	2,762.6

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Jun 18, 2019

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 04, 2019

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

Yes

If Yes, date of budget revision board adoption:

Jun 18, 2019

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	2,326.7	2,316.0	2,316.0	2,316.0

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.

Currently negotiating for salaries for 2019-20 and 2020-21. Prior year is not open.

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

1,023,544

7. Amount included for any tentative salary schedule increases

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

2,558,860

2,047,088

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
25,341,469	27,115,372	29,013,447
100.0%	100.0%	100.0%
7.0%	7.0%	7.0%

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
685,251	691,418	709,592
0.9%	0.9%	0.9%

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

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

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

Classified (Non-management) - Other

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

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	272.3	271.0	271.0	271.0

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

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 18, 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?

Yes

- 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

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**8 YEAR EXPENDITURE COMPARISON
UNRESTRICTED GENERAL FUND**

Major Range Description	Actual Year To Date 6/30/2013	Actual Year To Date 6/30/2014	% Change	Actual Year To Date 6/30/2015	% Change	Actual Year To Date 6/30/2016	% Change	Actual Year To Date 6/30/2017	% Change	Actual Year To Date 6/30/2018	% Change	Estimated Actuals 6/30/2019	% Change	Adopted Budget 2019-20	% Change
Revenue Balances															
LCFF Sources (8010 to 8099)	\$ 245,758,446	\$ 348,824,323	41.94%	\$ 404,554,217	15.98%	\$ 472,250,483	16.73%	\$ 501,987,214	6.30%	\$ 509,260,602	1.45%	\$ 537,973,582	5.64%	\$ 553,192,102	2.83%
Federal Revenue (8100 to 8299)	227,596	278,933	22.56%	259,488	-6.97%	512,262	97.41%	1,074,485	109.75%	3,088,520	187.44%	344,384	-88.85%	2,100,000	509.79%
Other State Revenue (8300 to 8599)	64,253,254	8,653,373	-86.53%	11,974,664	38.38%	34,217,440	185.75%	19,518,907	-42.96%	16,514,035	-15.39%	17,922,950	8.53%	9,191,260	-48.72%
Other Local Revenue (8600 to 8799)	3,488,589	2,158,679	-38.12%	7,261,604	236.39%	3,863,623	-46.79%	5,308,293	37.39%	3,851,757	-27.44%	5,330,507	38.39%	4,438,641	-16.73%
Interfund Transfers In (8900 to 8929)	73,619	13,049	-82.28%	2,940	-77.47%	59,878	1936.68%	-	-100.00%	-	0.00%	-	0.00%	-	0.00%
All Other Financing Sources (8930 to 8979)	-	-	0.00%	2,965,888	100.00%	-	-100.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%
Revenue Contributions (8980 to 8999)	(23,815,626)	(28,614,412)	20.15%	(31,009,484)	8.37%	(42,451,899)	36.90%	(54,661,435)	28.76%	(58,391,795)	6.82%	(64,943,417)	11.22%	(70,638,855)	8.77%
Total Revenue Balances	\$ 289,985,877	\$ 331,313,944		\$ 396,009,318		\$ 468,451,788		\$ 473,227,464		\$ 474,323,119		\$ 496,628,006		\$ 498,283,148	
Salary Percentage Increases			3%		5%		2%		4.5%		4%		0%		2.5%
Expenditure Balances															
Certificated Salary (1000 to 1999)	\$ 151,106,124	\$ 173,364,900	14.73%	\$ 192,368,924	10.96%	\$ 204,832,879	6.48%	\$ 216,256,689	5.58%	\$ 226,779,985	4.87%	\$ 230,452,339	1.62%	\$ 236,248,974	2.52%
Classified Salary (2000 to 2999)	39,428,015	45,795,573	16.15%	52,353,603	14.32%	53,949,985	3.05%	58,938,077	9.25%	63,036,100	6.95%	64,428,053	2.21%	64,272,808	-0.24%
Employee Benefit (3000 to 3999)	67,186,904	73,579,525	9.51%	82,478,921	12.09%	88,645,037	7.48%	98,096,102	10.66%	105,398,191	7.44%	115,919,108	9.98%	125,351,883	8.14%
Books and Supplies (4000 to 4999)	6,034,489	9,665,689	60.17%	22,138,361	129.04%	29,391,189	32.76%	21,001,914	-28.54%	20,750,505	-1.20%	31,217,934	50.44%	25,414,761	-18.59%
Services and Operating Expenditures (5000 to 5999)	31,370,915	45,161,631	43.96%	50,591,953	12.02%	65,594,862	29.65%	65,401,597	-0.29%	67,386,451	3.03%	71,855,627	6.63%	73,640,250	2.48%
Capital Outlay (6000 to 6999)	2,390,715	3,073,596	28.56%	4,831,849	57.21%	3,763,412	-22.11%	3,297,024	-12.39%	2,200,742	-33.25%	3,828,240	73.95%	2,127,923	-44.42%
Other Outgo (7100 to 7499)	(7,300,855)	(8,154,701)	11.70%	(8,125,988)	-0.35%	(6,003,905)	-26.11%	(6,610,940)	10.11%	(5,914,269)	-10.54%	(6,467,173)	9.35%	(5,853,267)	-9.49%
Interfund Transfers Out (7600 to 7629)	109,800	545,730	397.02%	1,411,538	158.65%	8,332,604	490.32%	2,823,681	-66.11%	2,121,667	-24.86%	885,663	-58.26%	-	-100.00%
Total Expenditure Balances	\$ 290,326,107	\$ 343,031,944		\$ 398,049,162		\$ 448,506,064		\$ 459,204,145		\$ 481,759,375		\$ 512,119,791		\$ 521,203,332	
Revenues less Expenditures	\$ (340,230)	\$ (11,717,999)		\$ (2,039,844)		\$ 19,945,725		\$ 14,023,319		\$ (7,436,255)		\$ (15,491,786)		\$ (22,920,184)	
Revenue increase over prior year		\$ 41,328,067		\$ 64,695,373		\$ 72,442,471		\$ 4,775,676		\$ 1,095,655		\$ 22,304,886		\$ 1,655,142	
Expense increase over prior year		\$ 52,705,836		\$ 55,017,219		\$ 50,456,902		\$ 10,698,081		\$ 22,555,230		\$ 30,360,417		\$ 9,083,541	

**8 YEAR EXPENDITURE COMPARISON
RESTRICTED GENERAL FUND**

Major Range Description	Actual	Year To Date	%	Actual	Year To Date	%	Actual	Year To Date	%	Actual	Year To Date	%	Estimated	%	Adopted Budget	%
	6/30/2013	6/30/2014	Change	6/30/2015	6/30/2016	Change	6/30/2017	6/30/2018	Change	6/30/2019	Change	2019-20	Change	2019-20	Change	
Revenue Balances																
LCFF Sources (8010 to 8099)	\$ 8,861,629	\$ -	-100.00%	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%	\$ -	0.00%	\$ -	-	0.00%	\$ -	0.00%
Federal Revenue (8100 to 8299)	64,629,042	49,726,996	-23.06%	43,985,556	42,602,776	-11.55%	48,378,792	54,232,781	13.56%	53,131,395	12.10%	53,131,395	48,689,417	-2.03%	48,689,417	-8.36%
Other State Revenue (8300 to 8599)	67,219,297	62,641,828	-6.81%	67,223,826	64,788,433	7.31%	63,931,714	76,759,193	-1.32%	71,871,481	20.06%	71,871,481	65,263,914	-6.37%	65,263,914	-9.19%
Other Local Revenue (8600 to 8799)	5,166,403	6,637,573	28.48%	10,128,489	6,656,862	52.59%	6,927,913	5,930,446	4.07%	4,309,164	-14.40%	4,309,164	5,352,097	-27.34%	5,352,097	24.20%
Interfund Transfers In (8900 to 8929)	-	-	0.00%	71,845	104	100.00%	-	-	-100.00%	-	0.00%	-	-	0.00%	-	0.00%
Revenue Contributions (8980 to 8999)	23,815,626	28,614,412	20.15%	31,009,484	42,451,899	8.37%	54,661,435	58,391,795	28.76%	64,943,417	6.82%	64,943,417	70,638,855	11.22%	70,638,855	8.77%
Total Revenue Balances	\$ 169,691,997	\$ 147,620,809		\$ 152,419,200	\$ 156,500,074		\$ 173,899,855	\$ 195,314,216		\$ 194,255,457		\$ 189,944,283				
Salary Percentage Increases																
Expenditures Balances																
Certificated Salary (1000 to 1999)	\$ 62,982,814	\$ 53,735,222	-14.68%	\$ 56,671,431	\$ 48,819,110	5.46%	\$ 56,784,524	\$ 59,096,401	16.32%	\$ 62,395,127	4.07%	\$ 61,565,512	\$ 61,565,512	5.58%	\$ 61,565,512	-1.33%
Classified Salary (2000 to 2999)	21,297,029	17,594,137	-17.39%	17,452,834	18,138,875	-0.80%	20,993,283	21,661,950	15.74%	22,985,096	3.19%	22,985,096	25,549,987	6.11%	25,549,987	11.16%
Employee Benefit (3000 to 3999)	25,376,172	20,748,050	-18.24%	34,528,599	37,366,515	66.42%	46,639,374	50,919,893	24.82%	54,191,651	9.18%	54,191,651	59,391,320	6.43%	59,391,320	9.59%
Books and Supplies (4000 to 4999)	13,055,762	14,062,818	7.71%	9,058,861	9,450,272	4.32%	13,457,208	14,471,940	42.40%	13,346,582	7.54%	13,346,582	10,130,214	-7.78%	10,130,214	-24.10%
Services and Operating Expenditures (5000 to 5999)	40,696,417	28,033,133	-31.12%	25,285,840	24,550,429	-2.91%	22,891,144	29,818,740	-6.76%	32,640,391	30.26%	32,640,391	23,800,268	-9.46%	23,800,268	-27.08%
Capital Outlay (6000 to 6999)	466,121	1,261,765	170.69%	1,038,919	3,381,452	225.48%	3,066,040	6,032,572	96.75%	20,649,865	242.31%	20,649,865	6,561,552	-68.22%	6,561,552	-68.22%
Other Outgo (7100 to 7499)	5,808,373	6,540,521	12.61%	8,749,146	5,221,341	33.77%	4,837,882	4,640,958	-7.34%	5,272,421	-4.07%	5,272,421	8,751,236	13.61%	8,751,236	65.98%
Interfund Transfers Out (7600 to 7629)	23,830	7,854	-67.04%	1,070	89,077	8224.93%	339,422	-	281.04%	-	-100.00%	-	-	0.00%	-	0.00%
Total Expenditure Balances	\$ 169,706,518	\$ 141,983,500		\$ 152,786,701	\$ 147,017,071		\$ 169,008,878	\$ 186,642,454		\$ 211,481,134		\$ 195,750,089				
Revenues less Expenditures																
Revenues less Expenditures	\$ (14,521)	\$ 5,637,309		\$ (367,501)	\$ 9,483,003		\$ 4,890,977	\$ 8,671,761		\$ (17,225,677)		\$ (5,805,805)				
Revenue increase over prior year		\$ (22,071,188)		\$ 4,798,391	\$ 4,080,874		\$ 17,399,781	\$ 21,414,361		\$ (1,058,759)		\$ (4,311,173)				
Expense increase over prior year		\$ (27,723,018)		\$ 10,803,200	\$ (5,769,630)		\$ 21,991,807	\$ 17,633,577		\$ 24,838,679		\$ (15,731,045)				

**2018-19 REPORTING BY PERIOD
COMBINED GENERAL FUND**

Major Range Description	Adopted 6/19/2018	1st Interim 10/31/2018	2nd Interim 1/31/2019	Estimated Actuals 6/30/2019	Difference
Revenue Balances					
LCFF Sources (8010 to 8099)	\$ 537,819,675	\$ 542,265,193	\$ 540,138,679	\$ 537,973,582	\$ 153,907
Federal Revenue (8100 to 8299)	50,442,057	61,088,151	61,707,444	53,475,778	3,033,721
Other State Revenue (8300 to 8599)	90,579,163	90,342,738	91,559,809	89,794,431	(784,732)
Other Local Revenue (8600 to 8799)	6,209,458	7,664,251	11,004,058	9,639,671	3,430,213
Revenue Contributions (8980 to 8999)	-	-	-	-	-
Total Revenue Balances	\$ 685,050,353	\$ 701,360,333	\$ 704,409,990	\$ 690,883,462	\$ 5,833,109
Expenditure Balances					
Certificated Salary (1000 to 1999)	\$ 291,572,165	\$ 291,907,088	\$ 292,627,336	\$ 292,847,466	\$ 1,275,302
Classified Salary (2000 to 2999)	89,312,275	90,167,266	88,862,706	87,413,149	(1,899,126)
Employee Benefit (3000 to 3999)	176,633,544	175,317,756	174,791,463	170,110,759	(6,522,786)
Books and Supplies (4000 to 4999)	41,176,861	57,353,160	48,454,622	44,564,516	3,387,655
Services and Operating Expenditures (5000 to 5999)	97,514,067	107,740,559	112,127,080	104,496,019	6,981,951
Capital Outlay (6000 to 6999)	22,810,089	25,816,129	26,906,457	24,478,104	1,668,015
Other Outgo (7100 to 7499)	(1,362,003)	(1,385,894)	(1,438,204)	(1,194,751)	167,251
Interfund Transfers Out (7600 to 7629)	885,663	885,663	885,663	885,663	-
Total Expenditure Balances	\$ 718,542,662	\$ 747,801,727	\$ 743,217,123	\$ 723,600,925	\$ 5,058,263
Revenues less Expenditures	\$ (33,492,309)	\$ (46,441,394)	\$ (38,807,133)	\$ (32,717,463)	\$ 774,846

**2018-19 REPORTING BY PERIOD
UNRESTRICTED GENERAL FUND**

Major Range Description	Adopted 6/19/2018	1st Interim 10/31/2018	2nd Interim 1/31/2019	Estimated	
				Actuals 6/30/2019	Difference
Revenue Balances					
LCFF Sources (8010 to 8099)	\$ 537,819,675	\$ 542,265,193	\$ 540,138,679	\$ 537,973,582	\$ 153,907
Federal Revenue (8100 to 8299)	2,275,000	2,275,000	2,275,000	344,384	(1,930,616)
Other State Revenue (8300 to 8599)	25,071,916	17,884,298	17,814,237	17,922,950	(7,148,967)
Other Local Revenue (8600 to 8799)	5,215,699	5,304,891	6,071,249	5,330,507	114,808
Revenue Contributions (8980 to 8999)	(69,627,491)	(69,627,491)	(69,627,491)	(64,943,417)	4,684,074
Total Revenue Balances	\$ 500,754,799	\$ 498,101,890	\$ 496,671,674	\$ 496,628,006	\$ (4,126,793)
Expenditure Balances					
Certificated Salary (1000 to 1999)	\$ 230,802,355	\$ 230,795,536	\$ 230,709,289	\$ 230,452,339	\$ (350,016)
Classified Salary (2000 to 2999)	64,512,378	65,114,244	63,847,602	64,428,053	(84,324)
Employee Benefit (3000 to 3999)	120,017,104	118,938,576	118,490,173	115,919,108	(4,097,997)
Books and Supplies (4000 to 4999)	28,837,820	34,274,574	30,058,511	31,217,934	2,380,114
Services and Operating Expenditures (5000 to 5999)	68,768,351	74,887,297	77,531,725	71,855,627	3,087,277
Capital Outlay (6000 to 6999)	2,033,379	4,835,777	4,269,183	3,828,240	1,794,860
Other Outgo (7100 to 7499)	(6,200,309)	(6,776,020)	(6,826,713)	(6,467,173)	(266,863)
Interfund Transfers Out (7600 to 7629)	885,663	885,663	885,663	885,663	-
Total Expenditure Balances	\$ 509,656,741	\$ 522,955,646	\$ 518,965,433	\$ 512,119,791	\$ 2,463,050
Revenues less Expenditures	\$ (8,901,942)	\$ (24,853,755)	\$ (22,293,758)	\$ (15,491,786)	\$ (6,589,844)

**2018-19 REPORTING BY PERIOD
RESTRICTED GENERAL FUND**

Major Range Description	Adopted 6/19/2018	1st Interim 10/31/2018	2nd Interim 1/31/2019	Estimated Actuals 6/30/2019	Difference
Revenue Balances					
LCFF Sources (8010 to 8099)	\$ -	\$ -	\$ -	\$ -	-
Federal Revenue (8100 to 8299)	48,167,057	58,813,151	59,432,444	53,131,395	4,964,338
Other State Revenue (8300 to 8599)	65,507,246	72,458,440	73,745,572	71,871,481	6,364,235
Other Local Revenue (8600 to 8799)	993,759	2,359,361	4,932,809	4,309,164	3,315,405
Revenue Contributions (8980 to 8999)	69,627,491	69,627,491	69,627,491	64,943,417	(4,684,074)
Total Revenue Balances	\$ 184,295,554	\$ 203,258,442	\$ 207,738,316	\$ 194,255,457	\$ 9,959,903
Expenditures Balances					
Certificated Salary (1000 to 1999)	\$ 60,769,810	\$ 61,111,552	\$ 61,918,047	\$ 62,395,127	\$ 1,625,318
Classified Salary (2000 to 2999)	24,799,897	25,053,022	25,015,104	22,985,096	(1,814,801)
Employee Benefit (3000 to 3999)	56,616,440	56,379,180	56,301,291	54,191,651	(2,424,789)
Books and Supplies (4000 to 4999)	12,339,040	23,078,587	18,396,112	13,346,582	1,007,541
Services and Operating Expenditures (5000 to 5999)	28,745,717	32,853,262	34,595,354	32,640,391	3,894,675
Capital Outlay (6000 to 6999)	20,776,710	20,980,352	22,637,273	20,649,865	(126,845)
Other Outgo (7100 to 7499)	4,838,307	5,390,126	5,388,509	5,272,421	434,115
Interfund Transfers Out (7600 to 7629)	-	-	-	-	-
Total Expenditure Balances	\$ 208,885,921	\$ 224,846,081	\$ 224,251,690	\$ 211,481,134	\$ 2,595,213
Revenues less Expenditures	\$ (24,590,367)	\$ (21,587,639)	\$ (16,513,375)	\$ (17,225,677)	\$ 7,364,690

June 18, 2019



Making
Hope
Happen

 SAN BERNARDINO CITY
UNIFIED SCHOOL DISTRICT
since 1964