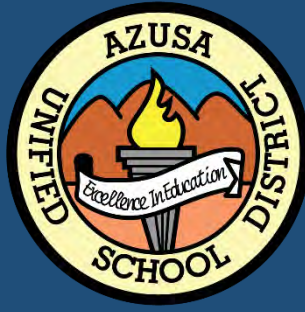




Azusa Unified School District

2018-2019

UNAUDITED ACTUALS

Sep 10th , 2019

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Unaudited 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	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund	G	G
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
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	G	G
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
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		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)	S	
95A	Changes in Assets and Liabilities (Student Body)	S	
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Unaudited Actuals	2019-20 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

2018-2019 UNAUDITED ACTUALS

GENERAL FUND FUND 01.0 COMBINED SUMMARY

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	88,916,907.99	0.00	88,916,907.99	89,651,805.00	0.00	89,651,805.00	0.8%
2) Federal Revenue		8100-8299	7,467.41	7,613,711.06	7,621,178.47	7,467.00	6,864,369.00	6,871,836.00	-9.8%
3) Other State Revenue		8300-8599	3,106,235.03	6,398,321.47	9,504,556.50	1,416,272.00	3,534,254.00	4,950,526.00	-47.9%
4) Other Local Revenue		8600-8799	557,479.91	8,047,981.94	8,605,461.85	784,216.00	7,793,453.00	8,577,669.00	-0.3%
5) TOTAL, REVENUES			92,588,090.34	22,060,014.47	114,648,104.81	91,859,760.00	18,192,076.00	110,051,836.00	-4.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	38,576,376.14	10,955,692.65	49,532,068.79	38,929,695.00	10,826,694.00	49,756,389.00	0.5%
2) Classified Salaries		2000-2999	11,585,774.39	6,433,786.48	18,019,560.87	11,371,976.00	6,469,971.00	17,841,947.00	-1.0%
3) Employee Benefits		3000-3999	15,571,880.61	6,195,456.08	21,767,336.69	16,609,949.00	4,835,547.00	21,445,496.00	-1.5%
4) Books and Supplies		4000-4999	4,436,995.71	2,153,403.39	6,590,399.10	4,522,053.00	2,096,065.00	6,618,118.00	0.4%
5) Services and Other Operating Expenditures		5000-5999	6,408,158.88	8,649,152.26	15,057,311.14	5,410,828.00	7,926,672.00	13,337,500.00	-11.4%
6) Capital Outlay		6000-6999	62,563.47	678,249.86	740,813.33	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	795,938.58	2,836,138.70	3,632,077.28	636,109.00	2,993,982.00	3,630,091.00	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(808,348.68)	401,793.27	(406,555.41)	(642,070.00)	377,479.00	(264,591.00)	-34.9%
9) TOTAL, EXPENDITURES			76,629,339.10	38,303,672.69	114,933,011.79	76,838,540.00	35,526,410.00	112,364,950.00	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,958,751.24	(16,243,658.22)	(284,906.98)	15,021,220.00	(17,334,334.00)	(2,313,114.00)	711.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	8,083.77	0.00	8,083.77	3,000.00	0.00	3,000.00	-62.9%
b) Transfers Out		7600-7629	1,578,829.32	0.00	1,578,829.32	1,480,000.00	0.00	1,480,000.00	-6.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(16,641,271.71)	16,641,271.71	0.00	(17,790,440.00)	17,790,440.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,212,017.26)	16,641,271.71	(1,570,745.55)	(19,267,440.00)	17,790,440.00	(1,477,000.00)	-6.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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)			(2,253,266.02)	397,613.49	(1,855,652.53)	(4,246,220.00)	456,106.00	(3,790,114.00)	104.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,663,884.01	3,801,967.94	17,465,851.95	11,460,747.36	4,199,581.43	15,660,328.79	-10.3%
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)			13,663,884.01	3,801,967.94	17,465,851.95	11,460,747.36	4,199,581.43	15,660,328.79	-10.3%
d) Other Restatements		9795	50,129.37	0.00	50,129.37	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,714,013.38	3,801,967.94	17,515,981.32	11,460,747.36	4,199,581.43	15,660,328.79	-10.6%
2) Ending Balance, June 30 (E + F1e)			11,460,747.36	4,199,581.43	15,660,328.79	7,214,527.36	4,655,687.43	11,870,214.79	-24.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	514,161.25	0.00	514,161.25	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	4,199,581.43	4,199,581.43	0.00	4,655,687.43	4,655,687.43	10.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	800,000.00	0.00	800,000.00	1,314,161.25	0.00	1,314,161.25	64.3%
AEA Reserve	0000	9780	500,000.00		500,000.00				
Summer Projects	0000	9780	300,000.00		300,000.00				
AEA Reserve	0000	9780				500,000.00		500,000.00	
Summer Projects	0000	9780				300,000.00		300,000.00	
Prepaid Items	0000	9780				514,161.25		514,161.25	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,121,586.11	0.00	10,121,586.11	5,875,366.11	0.00	5,875,366.11	-42.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	20,511,548.78	1,683,658.28	22,195,207.06				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	1,750.00	0.00	1,750.00				
c) in Revolving Cash Account		9130	25,000.00	0.00	25,000.00				
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	503,061.27	4,791,816.01	5,294,877.28				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	514,161.25	0.00	514,161.25				
8) Other Current Assets		9340	345,509.75	0.00	345,509.75				
9) TOTAL, ASSETS			21,901,031.05	6,475,474.29	28,376,505.34				
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	10,440,283.69	2,225,319.36	12,665,603.05				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	50,573.50	50,573.50				
6) TOTAL, LIABILITIES			10,440,283.69	2,275,892.86	12,716,176.55				
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			11,460,747.36	4,199,581.43	15,660,328.79				

			2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	58,822,626.00	0.00	58,822,626.00	62,478,015.00	0.00	62,478,015.00	6.2%
Education Protection Account State Aid - Current Year		8012	12,907,255.00	0.00	12,907,255.00	12,084,997.00	0.00	12,084,997.00	-6.4%
State Aid - Prior Years		8019	(81,779.00)	0.00	(81,779.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	52,887.86	0.00	52,887.86	52,888.00	0.00	52,888.00	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	9,496,953.20	0.00	9,496,953.20	9,437,636.00	0.00	9,437,636.00	-0.6%
Unsecured Roll Taxes		8042	24,062.60	0.00	24,062.60	24,063.00	0.00	24,063.00	0.0%
Prior Years' Taxes		8043	300,444.13	0.00	300,444.13	338,936.00	0.00	338,936.00	12.8%
Supplemental Taxes		8044	377,525.75	0.00	377,525.75	395,580.00	0.00	395,580.00	4.8%
Education Revenue Augmentation Fund (ERAF)		8045	5,167,598.11	0.00	5,167,598.11	4,383,479.00	0.00	4,383,479.00	-15.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,843,678.98	0.00	1,843,678.98	456,211.00	0.00	456,211.00	-75.3%
Penalties and Interest from Delinquent Taxes		8048	5,655.36	0.00	5,655.36	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			88,916,907.99	0.00	88,916,907.99	89,651,805.00	0.00	89,651,805.00	0.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			88,916,907.99	0.00	88,916,907.99	89,651,805.00	0.00	89,651,805.00	0.8%
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	1,943,490.00	1,943,490.00	0.00	1,943,568.00	1,943,568.00	0.0%
Special Education Discretionary Grants		8182	0.00	521,899.17	521,899.17	0.00	516,095.00	516,095.00	-1.1%
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	7,467.41	0.00	7,467.41	7,467.00	0.00	7,467.00	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	28,609.00	28,609.00	New
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,205,552.71	3,205,552.71		2,956,406.00	2,956,406.00	-7.8%
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		379,144.24	379,144.24		400,520.00	400,520.00	5.6%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		13,206.00	13,206.00	New

Description	Resource Codes	Object Codes	2018-19 Unaudited 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		315,229.06	315,229.06		211,670.00	211,670.00	-32.9%
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, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		308,279.50	308,279.50		496,719.00	496,719.00	61.1%
Other NCLB / Every Student Succeeds Act	5630	8290							
Career and Technical Education	3500-3599	8290		97,576.00	97,576.00		97,576.00	97,576.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	842,540.38	842,540.38	0.00	200,000.00	200,000.00	-76.3%
TOTAL, FEDERAL REVENUE			7,467.41	7,613,711.06	7,621,178.47	7,467.00	6,864,369.00	6,871,836.00	-9.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,753,975.00	0.00	1,753,975.00	298,721.00	0.00	298,721.00	-83.0%
Lottery - Unrestricted and Instructional Materials		8560	1,321,439.03	564,861.84	1,886,300.87	1,117,551.00	392,253.00	1,509,804.00	-20.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,746,484.17	1,746,484.17		1,746,484.00	1,746,484.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,238,874.88	1,238,874.88		615,657.00	615,657.00	-50.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		110,000.00	110,000.00		110,000.00	110,000.00	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	30,821.00	2,738,100.58	2,768,921.58	0.00	669,860.00	669,860.00	-75.8%
TOTAL, OTHER STATE REVENUE			3,106,235.03	6,398,321.47	9,504,556.50	1,416,272.00	3,534,254.00	4,950,526.00	-47.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	670,463.12	670,463.12	0.00	0.00	0.00	-100.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	330,471.22	0.00	330,471.22	300,000.00	0.00	300,000.00	-9.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	7,873.26	0.00	7,873.26	0.00	0.00	0.00	-100.0%
Interagency Services		8677	65,390.33	885,888.16	951,278.49	0.00	878,872.00	878,872.00	-7.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	19,326.44	14,089.00	33,415.44	144,800.00	15,000.00	159,800.00	378.2%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	134,418.66	88,135.86	222,554.52	339,416.00	657,393.00	996,809.00	347.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		6,389,405.80	6,389,405.80		6,242,188.00	6,242,188.00	-2.3%
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			557,479.91	8,047,981.94	8,605,461.85	784,216.00	7,793,453.00	8,577,669.00	-0.3%
TOTAL, REVENUES			92,588,090.34	22,060,014.47	114,648,104.81	91,859,760.00	18,192,076.00	110,051,836.00	-4.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	30,918,451.43	8,014,035.49	38,932,486.92	30,739,180.00	7,551,628.00	38,290,808.00	-1.6%
Certificated Pupil Support Salaries		1200	1,800,587.64	1,255,644.15	3,056,231.79	1,803,164.00	1,835,339.00	3,638,503.00	19.1%
Certificated Supervisors' and Administrators' Salaries		1300	4,744,687.45	567,563.15	5,312,250.60	4,972,067.00	544,193.00	5,516,260.00	3.8%
Other Certificated Salaries		1900	1,112,649.62	1,118,449.86	2,231,099.48	1,415,284.00	895,534.00	2,310,818.00	3.6%
TOTAL, CERTIFICATED SALARIES			38,576,376.14	10,955,692.65	49,532,068.79	38,929,695.00	10,826,694.00	49,756,389.00	0.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	943,085.31	3,283,756.85	4,226,842.16	902,782.00	3,716,310.00	4,619,092.00	9.3%
Classified Support Salaries		2200	4,088,654.33	2,215,940.65	6,304,594.98	3,886,533.00	2,091,208.00	5,977,741.00	-5.2%
Classified Supervisors' and Administrators' Salaries		2300	913,409.08	299,253.92	1,212,663.00	924,613.00	142,167.00	1,066,780.00	-12.0%
Clerical, Technical and Office Salaries		2400	4,970,364.35	574,093.67	5,544,458.02	5,299,188.00	468,526.00	5,767,714.00	4.0%
Other Classified Salaries		2900	670,261.32	60,741.39	731,002.71	358,860.00	51,760.00	410,620.00	-43.8%
TOTAL, CLASSIFIED SALARIES			11,585,774.39	6,433,786.48	18,019,560.87	11,371,976.00	6,469,971.00	17,841,947.00	-1.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,136,529.42	3,287,323.96	9,423,853.38	6,580,181.00	1,784,058.00	8,364,239.00	-11.2%
PERS		3201-3202	1,695,524.93	704,103.33	2,399,628.26	2,128,146.00	834,272.00	2,962,418.00	23.5%
OASDI/Medicare/Alternative		3301-3302	1,318,788.36	576,009.37	1,894,797.73	1,414,055.00	574,150.00	1,988,205.00	4.9%
Health and Welfare Benefits		3401-3402	3,591,627.89	982,510.27	4,574,138.16	3,527,659.00	963,905.00	4,491,564.00	-1.8%
Unemployment Insurance		3501-3502	22,473.41	9,188.57	31,661.98	25,518.00	9,569.00	35,087.00	10.8%
Workers' Compensation		3601-3602	1,852,400.18	636,320.58	2,488,720.76	1,869,519.00	669,593.00	2,539,112.00	2.0%
OPEB, Allocated		3701-3702	415,575.73	0.00	415,575.73	472,871.00	0.00	472,871.00	13.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	538,960.69	0.00	538,960.69	592,000.00	0.00	592,000.00	9.8%
TOTAL, EMPLOYEE BENEFITS			15,571,880.61	6,195,456.08	21,767,336.69	16,609,949.00	4,835,547.00	21,445,496.00	-1.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	816,593.50	818,582.48	1,635,175.98	1,088,106.00	396,743.00	1,484,849.00	-9.2%
Books and Other Reference Materials		4200	99,834.33	2,545.42	102,379.75	64,800.00	12,000.00	76,800.00	-25.0%
Materials and Supplies		4300	1,261,479.80	1,235,673.90	2,497,153.70	1,031,031.00	1,552,729.00	2,583,760.00	3.5%
Noncapitalized Equipment		4400	2,259,088.08	96,601.59	2,355,689.67	2,338,116.00	134,593.00	2,472,709.00	5.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,436,995.71	2,153,403.39	6,590,399.10	4,522,053.00	2,096,065.00	6,618,118.00	0.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	3,932,680.57	3,932,680.57	0.00	3,827,584.00	3,827,584.00	-2.7%
Travel and Conferences		5200	329,539.26	216,449.53	545,988.79	301,600.00	299,222.00	600,822.00	10.0%
Dues and Memberships		5300	34,348.99	200.00	34,548.99	41,250.00	1,000.00	42,250.00	22.3%
Insurance		5400 - 5450	902,608.00	0.00	902,608.00	999,000.00	0.00	999,000.00	10.7%
Operations and Housekeeping Services		5500	2,241,417.32	51,820.00	2,293,237.32	2,358,000.00	60,900.00	2,418,900.00	5.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	340,491.75	178,604.94	519,096.69	338,408.00	265,843.00	604,251.00	16.4%
Transfers of Direct Costs		5710	(7,668.33)	7,668.33	0.00	(16,592.00)	16,592.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(72,190.06)	0.00	(72,190.06)	(69,200.00)	0.00	(69,200.00)	-4.1%
Professional/Consulting Services and Operating Expenditures		5800	2,245,023.91	4,261,377.84	6,506,401.75	1,010,662.00	3,455,031.00	4,465,693.00	-31.4%
Communications		5900	394,588.04	351.05	394,939.09	447,700.00	500.00	448,200.00	13.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,408,158.88	8,649,152.26	15,057,311.14	5,410,828.00	7,926,672.00	13,337,500.00	-11.4%

			2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	62,563.47	0.00	62,563.47	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	678,249.86	678,249.86	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			62,563.47	678,249.86	740,813.33	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	669,934.00	0.00	669,934.00	636,109.00	0.00	636,109.00	-5.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	2,682.15	2,836,138.70	2,838,820.85	0.00	2,993,982.00	2,993,982.00	5.5%
Payments to County Offices		7142	123,322.43	0.00	123,322.43	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			795,938.58	2,836,138.70	3,632,077.28	636,109.00	2,993,982.00	3,630,091.00	-0.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(401,793.27)	401,793.27	0.00	(377,479.00)	377,479.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(406,555.41)	0.00	(406,555.41)	(264,591.00)	0.00	(264,591.00)	-34.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(808,348.68)	401,793.27	(406,555.41)	(642,070.00)	377,479.00	(264,591.00)	-34.9%
TOTAL, EXPENDITURES			76,629,339.10	38,303,672.69	114,933,011.79	76,838,540.00	35,526,410.00	112,364,950.00	-2.2%

			2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	8,083.77	0.00	8,083.77	3,000.00	0.00	3,000.00	-62.9%
(a) TOTAL, INTERFUND TRANSFERS IN			8,083.77	0.00	8,083.77	3,000.00	0.00	3,000.00	-62.9%
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	1,578,829.32	0.00	1,578,829.32	1,480,000.00	0.00	1,480,000.00	-6.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,578,829.32	0.00	1,578,829.32	1,480,000.00	0.00	1,480,000.00	-6.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(16,641,271.71)	16,641,271.71	0.00	(17,790,440.00)	17,790,440.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(16,641,271.71)	16,641,271.71	0.00	(17,790,440.00)	17,790,440.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(18,212,017.26)	16,641,271.71	(1,570,745.55)	(19,267,440.00)	17,790,440.00	(1,477,000.00)	-6.0%

			2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	88,916,907.99	0.00	88,916,907.99	89,651,805.00	0.00	89,651,805.00	0.8%
2) Federal Revenue		8100-8299	7,467.41	7,613,711.06	7,621,178.47	7,467.00	6,864,369.00	6,871,836.00	-9.8%
3) Other State Revenue		8300-8599	3,106,235.03	6,398,321.47	9,504,556.50	1,416,272.00	3,534,254.00	4,950,526.00	-47.9%
4) Other Local Revenue		8600-8799	557,479.91	8,047,981.94	8,605,461.85	784,216.00	7,793,453.00	8,577,669.00	-0.3%
5) TOTAL, REVENUES			92,588,090.34	22,060,014.47	114,648,104.81	91,859,760.00	18,192,076.00	110,051,836.00	-4.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		45,217,837.84	24,909,991.23	70,127,829.07	43,875,991.00	22,495,112.00	66,371,103.00	-5.4%
2) Instruction - Related Services	2000-2999		11,992,854.89	2,508,008.92	14,500,863.81	13,607,279.00	2,675,221.00	16,282,500.00	12.3%
3) Pupil Services	3000-3999		4,977,975.71	3,516,270.43	8,494,246.14	4,455,902.00	3,380,879.00	7,836,781.00	-7.7%
4) Ancillary Services	4000-4999		519,422.84	0.00	519,422.84	207,650.00	0.00	207,650.00	-60.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,029,061.35	440,064.03	6,469,125.38	6,869,896.00	392,372.00	7,262,268.00	12.3%
8) Plant Services	8000-8999		7,096,247.89	4,093,199.38	11,189,447.27	7,185,713.00	3,588,844.00	10,774,557.00	-3.7%
9) Other Outgo	9000-9999	Except 7600-7699	795,938.58	2,836,138.70	3,632,077.28	636,109.00	2,993,982.00	3,630,091.00	-0.1%
10) TOTAL, EXPENDITURES			76,629,339.10	38,303,672.69	114,933,011.79	76,838,540.00	35,526,410.00	112,364,950.00	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			15,958,751.24	(16,243,658.22)	(284,906.98)	15,021,220.00	(17,334,334.00)	(2,313,114.00)	711.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	8,083.77	0.00	8,083.77	3,000.00	0.00	3,000.00	-62.9%
b) Transfers Out		7600-7629	1,578,829.32	0.00	1,578,829.32	1,480,000.00	0.00	1,480,000.00	-6.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(16,641,271.71)	16,641,271.71	0.00	(17,790,440.00)	17,790,440.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,212,017.26)	16,641,271.71	(1,570,745.55)	(19,267,440.00)	17,790,440.00	(1,477,000.00)	-6.0%

Description	Function Codes	Object Codes	2018-19 Unaudited 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)			(2,253,266.02)	397,613.49	(1,855,652.53)	(4,246,220.00)	456,106.00	(3,790,114.00)	104.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,663,884.01	3,801,967.94	17,465,851.95	11,460,747.36	4,199,581.43	15,660,328.79	-10.3%
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)			13,663,884.01	3,801,967.94	17,465,851.95	11,460,747.36	4,199,581.43	15,660,328.79	-10.3%
d) Other Restatements		9795	50,129.37	0.00	50,129.37	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,714,013.38	3,801,967.94	17,515,981.32	11,460,747.36	4,199,581.43	15,660,328.79	-10.6%
2) Ending Balance, June 30 (E + F1e)			11,460,747.36	4,199,581.43	15,660,328.79	7,214,527.36	4,655,687.43	11,870,214.79	-24.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	514,161.25	0.00	514,161.25	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	4,199,581.43	4,199,581.43	0.00	4,655,687.43	4,655,687.43	10.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	800,000.00	0.00	800,000.00	1,314,161.25	0.00	1,314,161.25	64.3%
AEA Reserve	0000	9780	500,000.00		500,000.00				
Summer Projects	0000	9780	300,000.00		300,000.00				
AEA Reserve	0000	9780				500,000.00		500,000.00	
Summer Projects	0000	9780				300,000.00		300,000.00	
Prepaid Items	0000	9780				514,161.25		514,161.25	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,121,586.11	0.00	10,121,586.11	5,875,366.11	0.00	5,875,366.11	-42.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
5640	Medi-Cal Billing Option	295,755.70	364,255.70
6230	California Clean Energy Jobs Act	737,777.80	737,777.80
6512	Special Ed: Mental Health Services	291,165.03	442,055.03
7510	Low-Performing Students Block Grant	421,582.00	136,336.00
9010	Other Restricted Local	2,453,300.90	2,975,262.90
Total, Restricted Balance		4,199,581.43	4,655,687.43

2018-2019
UNAUDITED ACTUALS
ADULT EDUCATION
FUND 11.0

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	134,898.00	134,898.00	0.0%
3) Other State Revenue		8300-8599	1,903,178.76	1,753,321.00	-7.9%
4) Other Local Revenue		8600-8799	57,606.64	51,500.00	-10.6%
5) TOTAL, REVENUES			2,095,683.40	1,939,719.00	-7.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	971,507.40	1,045,726.00	7.6%
2) Classified Salaries		2000-2999	267,026.47	257,093.00	-3.7%
3) Employee Benefits		3000-3999	361,634.84	351,908.00	-2.7%
4) Books and Supplies		4000-4999	93,753.04	101,063.00	7.8%
5) Services and Other Operating Expenditures		5000-5999	119,349.07	144,350.00	20.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	78,421.31	82,219.00	4.8%
9) TOTAL, EXPENDITURES			1,891,692.13	1,982,359.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			203,991.27	(42,640.00)	-120.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			203,991.27	(42,640.00)	-120.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	905,430.24	1,109,421.51	22.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			905,430.24	1,109,421.51	22.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			905,430.24	1,109,421.51	22.5%
2) Ending Balance, June 30 (E + F1e)			1,109,421.51	1,066,781.51	-3.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	15,106.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	918,944.41	876,175.41	-4.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	175,371.10	190,606.10	8.7%
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 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	964,703.18		
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	220,558.23		
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	15,106.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,200,367.41		
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	90,945.90		
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			90,945.90		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,109,421.51		

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	134,898.00	134,898.00	0.0%
TOTAL, FEDERAL REVENUE			134,898.00	134,898.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,689,472.00	1,717,822.00	1.7%
All Other State Revenue	All Other	8590	213,706.76	35,499.00	-83.4%
TOTAL, OTHER STATE REVENUE			1,903,178.76	1,753,321.00	-7.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	16,552.64	11,000.00	-33.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	34,745.00	34,000.00	-2.1%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,309.00	6,500.00	3.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			57,606.64	51,500.00	-10.6%
TOTAL, REVENUES			2,095,683.40	1,939,719.00	-7.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	559,392.42	624,766.00	11.7%
Certificated Pupil Support Salaries		1200	114,507.74	106,460.00	-7.0%
Certificated Supervisors' and Administrators' Salaries		1300	297,607.24	314,500.00	5.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			971,507.40	1,045,726.00	7.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	42,261.55	48,100.00	13.8%
Classified Support Salaries		2200	22,872.00	23,000.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	201,892.92	185,993.00	-7.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			267,026.47	257,093.00	-3.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	181,933.03	160,700.00	-11.7%
PERS		3201-3202	44,375.03	52,967.00	19.4%
OASDI/Medicare/Alternative		3301-3302	32,209.35	34,833.00	8.1%
Health and Welfare Benefits		3401-3402	56,958.96	59,428.00	4.3%
Unemployment Insurance		3501-3502	592.59	643.00	8.5%
Workers' Compensation		3601-3602	45,565.88	43,337.00	-4.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			361,634.84	351,908.00	-2.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	14,448.94	10,592.00	-26.7%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	69,770.07	59,471.00	-14.8%
Noncapitalized Equipment		4400	9,534.03	31,000.00	225.2%
TOTAL, BOOKS AND SUPPLIES			93,753.04	101,063.00	7.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	18,353.31	18,000.00	-1.9%
Dues and Memberships		5300	50.00	150.00	200.0%
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	827.28	3,000.00	262.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	58,000.00	58,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	34,733.93	48,200.00	38.8%
Communications		5900	7,384.55	17,000.00	130.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			119,349.07	144,350.00	20.9%
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%

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	78,421.31	82,219.00	4.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			78,421.31	82,219.00	4.8%
TOTAL, EXPENDITURES			1,891,692.13	1,982,359.00	4.8%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	134,898.00	134,898.00	0.0%
3) Other State Revenue		8300-8599	1,903,178.76	1,753,321.00	-7.9%
4) Other Local Revenue		8600-8799	57,606.64	51,500.00	-10.6%
5) TOTAL, REVENUES			2,095,683.40	1,939,719.00	-7.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		876,671.67	950,851.00	8.5%
2) Instruction - Related Services	2000-2999		705,465.27	726,924.00	3.0%
3) Pupil Services	3000-3999		142,389.37	129,645.00	-9.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		78,421.31	82,219.00	4.8%
8) Plant Services	8000-8999		88,744.51	92,720.00	4.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,891,692.13	1,982,359.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			203,991.27	(42,640.00)	-120.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			203,991.27	(42,640.00)	-120.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	905,430.24	1,109,421.51	22.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			905,430.24	1,109,421.51	22.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			905,430.24	1,109,421.51	22.5%
2) Ending Balance, June 30 (E + F1e)			1,109,421.51	1,066,781.51	-3.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	15,106.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	918,944.41	876,175.41	-4.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	175,371.10	190,606.10	8.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
6391	Adult Education Program	918,944.41	876,175.41
Total, Restricted Balance		918,944.41	876,175.41

2018-2019
UNAUDITED ACTUALS
CHILD DEVELOPMENT
FUND 12.0

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	1,058,457.59	1,291,671.00	22.0%
4) Other Local Revenue		8600-8799	8,357.11	0.00	-100.0%
5) TOTAL, REVENUES			1,066,814.70	1,291,671.00	21.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	360,316.61	361,284.00	0.3%
2) Classified Salaries		2000-2999	219,884.64	296,825.00	35.0%
3) Employee Benefits		3000-3999	183,984.61	181,932.00	-1.1%
4) Books and Supplies		4000-4999	245,606.21	381,869.00	55.5%
5) Services and Other Operating Expenditures		5000-5999	13,095.92	11,072.00	-15.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	41,369.60	58,689.00	41.9%
9) TOTAL, EXPENDITURES			1,064,257.59	1,291,671.00	21.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,557.11	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 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,557.11	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,151.69	9,708.80	35.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,151.69	9,708.80	35.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,151.69	9,708.80	35.8%
2) Ending Balance, June 30 (E + F1e)			9,708.80	9,708.80	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	200.00	200.00	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	9,508.80	9,508.80	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 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(355,123.42)		
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	430,740.31		
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			75,616.89		
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	65,908.09		
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			65,908.09		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			9,708.80		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,046,703.93	1,291,671.00	23.4%
All Other State Revenue	All Other	8590	11,753.66	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,058,457.59	1,291,671.00	22.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	2,357.11	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	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	6,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,357.11	0.00	-100.0%
TOTAL, REVENUES			1,066,814.70	1,291,671.00	21.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	236,569.78	254,065.00	7.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	123,746.83	107,219.00	-13.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			360,316.61	361,284.00	0.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	144,181.96	210,932.00	46.3%
Classified Support Salaries		2200	16,321.60	17,414.00	6.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	59,381.08	68,479.00	15.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			219,884.64	296,825.00	35.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	69,455.44	65,500.00	-5.7%
PERS		3201-3202	16,203.46	19,215.00	18.6%
OASDI/Medicare/Alternative		3301-3302	16,336.09	22,121.00	35.4%
Health and Welfare Benefits		3401-3402	60,397.77	50,357.00	-16.6%
Unemployment Insurance		3501-3502	277.22	329.00	18.7%
Workers' Compensation		3601-3602	21,314.63	24,410.00	14.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			183,984.61	181,932.00	-1.1%
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	238,132.11	381,869.00	60.4%
Noncapitalized Equipment		4400	7,474.10	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			245,606.21	381,869.00	55.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,235.92	1,072.00	-13.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,800.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	46.00	1,000.00	2073.9%
Professional/Consulting Services and Operating Expenditures		5800	6,014.00	9,000.00	49.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,095.92	11,072.00	-15.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	41,369.60	58,689.00	41.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			41,369.60	58,689.00	41.9%
TOTAL, EXPENDITURES			1,064,257.59	1,291,671.00	21.4%

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

Description	Function Codes	Object Codes	2018-19 Unaudited 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	1,058,457.59	1,291,671.00	22.0%
4) Other Local Revenue		8600-8799	8,357.11	0.00	-100.0%
5) TOTAL, REVENUES			1,066,814.70	1,291,671.00	21.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		738,156.14	970,915.00	31.5%
2) Instruction - Related Services	2000-2999		254,827.73	239,000.00	-6.2%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		41,369.60	58,689.00	41.9%
8) Plant Services	8000-8999		29,904.12	23,067.00	-22.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,064,257.59	1,291,671.00	21.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,557.11	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,557.11	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,151.69	9,708.80	35.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,151.69	9,708.80	35.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,151.69	9,708.80	35.8%
2) Ending Balance, June 30 (E + F1e)			9,708.80	9,708.80	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	200.00	200.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,508.80	9,508.80	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
9010	Other Restricted Local	200.00	200.00
Total, Restricted Balance		200.00	200.00

The background features a large, faint, circular seal of a Unified School District. The seal contains a central emblem with a torch and an open book, surrounded by the text "UNIFIED SCHOOL DISTRICT" and "Education".

2018-2019
UNAUDITED ACTUALS
NUTRITION SERVICES
FUND 13.0

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,035,083.77	5,255,607.00	4.4%
3) Other State Revenue		8300-8599	357,614.70	312,599.00	-12.6%
4) Other Local Revenue		8600-8799	310,131.31	319,009.00	2.9%
5) TOTAL, REVENUES			5,702,829.78	5,887,215.00	3.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,433,629.65	2,333,837.00	-4.1%
3) Employee Benefits		3000-3999	727,116.43	784,331.00	7.9%
4) Books and Supplies		4000-4999	2,698,675.09	2,902,076.00	7.5%
5) Services and Other Operating Expenditures		5000-5999	165,638.25	161,465.00	-2.5%
6) Capital Outlay		6000-6999	112,366.26	30,000.00	-73.3%
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	286,764.50	123,683.00	-56.9%
9) TOTAL, EXPENDITURES			6,424,190.18	6,335,392.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(721,360.40)	(448,177.00)	-37.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	548,829.32	450,000.00	-18.0%
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			548,829.32	450,000.00	-18.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(172,531.08)	1,823.00	-101.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	305,088.96	151,360.54	-50.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			305,088.96	151,360.54	-50.4%
d) Other Restatements		9795	18,802.66	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,891.62	151,360.54	-53.3%
2) Ending Balance, June 30 (E + F1e)			151,360.54	153,183.54	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	20,000.00	0.00	-100.0%
Stores		9712	70,138.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	61,222.54	153,183.54	150.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(467,045.50)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	20,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	882,303.09		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	70,138.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			505,395.59		
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	346,899.37		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	7,135.68		
6) TOTAL, LIABILITIES			354,035.05		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			151,360.54		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,976,602.47	4,952,852.00	-0.5%
Donated Food Commodities		8221	0.00	302,755.00	New
All Other Federal Revenue		8290	58,481.30	0.00	-100.0%
TOTAL, FEDERAL REVENUE			5,035,083.77	5,255,607.00	4.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	357,614.70	312,599.00	-12.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			357,614.70	312,599.00	-12.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	143,226.71	175,828.00	22.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	1,894.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	166,904.60	141,287.00	-15.3%
TOTAL, OTHER LOCAL REVENUE			310,131.31	319,009.00	2.9%
TOTAL, REVENUES			5,702,829.78	5,887,215.00	3.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	1,832,248.21	1,692,637.00	-7.6%
Classified Supervisors' and Administrators' Salaries		2300	471,612.55	499,688.00	6.0%
Clerical, Technical and Office Salaries		2400	129,768.89	141,512.00	9.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,433,629.65	2,333,837.00	-4.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	337,019.58	388,902.00	15.4%
OASDI/Medicare/Alternative		3301-3302	163,047.16	167,634.00	2.8%
Health and Welfare Benefits		3401-3402	136,576.66	134,874.00	-1.2%
Unemployment Insurance		3501-3502	1,157.89	1,161.00	0.3%
Workers' Compensation		3601-3602	89,315.14	91,760.00	2.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			727,116.43	784,331.00	7.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	64,157.78	57,018.00	-11.1%
Noncapitalized Equipment		4400	31,053.75	20,000.00	-35.6%
Food		4700	2,603,463.56	2,825,058.00	8.5%
TOTAL, BOOKS AND SUPPLIES			2,698,675.09	2,902,076.00	7.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	3,685.24	2,000.00	-45.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,925.00	6,890.00	39.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	66,758.05	61,500.00	-7.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,539.06	3,500.00	-53.6%
Professional/Consulting Services and Operating Expenditures		5800	82,089.45	86,575.00	5.5%
Communications		5900	641.45	1,000.00	55.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			165,638.25	161,465.00	-2.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	96,726.83	15,000.00	-84.5%
Equipment Replacement		6500	15,639.43	15,000.00	-4.1%
TOTAL, CAPITAL OUTLAY			112,366.26	30,000.00	-73.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	286,764.50	123,683.00	-56.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			286,764.50	123,683.00	-56.9%
TOTAL, EXPENDITURES			6,424,190.18	6,335,392.00	-1.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	548,829.32	450,000.00	-18.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			548,829.32	450,000.00	-18.0%
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)			548,829.32	450,000.00	-18.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,035,083.77	5,255,607.00	4.4%
3) Other State Revenue		8300-8599	357,614.70	312,599.00	-12.6%
4) Other Local Revenue		8600-8799	310,131.31	319,009.00	2.9%
5) TOTAL, REVENUES			5,702,829.78	5,887,215.00	3.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		6,132,500.68	6,204,819.00	1.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		286,764.50	123,683.00	-56.9%
8) Plant Services	8000-8999		4,925.00	6,890.00	39.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,424,190.18	6,335,392.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(721,360.40)	(448,177.00)	-37.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	548,829.32	450,000.00	-18.0%
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			548,829.32	450,000.00	-18.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(172,531.08)	1,823.00	-101.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	305,088.96	151,360.54	-50.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			305,088.96	151,360.54	-50.4%
d) Other Restatements		9795	18,802.66	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,891.62	151,360.54	-53.3%
2) Ending Balance, June 30 (E + F1e)			151,360.54	153,183.54	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	20,000.00	0.00	-100.0%
Stores		9712	70,138.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	61,222.54	153,183.54	150.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	0.00	101,345.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	61,222.54	51,838.54
Total, Restricted Balance		61,222.54	153,183.54

2018-2019
UNAUDITED ACTUALS

DEFERRED
MAINTENANCE
FUND 14.0

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	52,952.31	50,000.00	-5.6%
5) TOTAL, REVENUES			52,952.31	50,000.00	-5.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,288.31	1,020.00	-20.8%
3) Employee Benefits		3000-3999	96.60	98.00	1.4%
4) Books and Supplies		4000-4999	72,271.19	90,000.00	24.5%
5) Services and Other Operating Expenditures		5000-5999	172,109.55	827,700.00	380.9%
6) Capital Outlay		6000-6999	1,301,351.16	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,547,116.81	918,818.00	-40.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,494,164.50)	(868,818.00)	-41.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	1,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,000,000.00	1,000,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(494,164.50)	131,182.00	-126.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,706,864.33	2,212,699.83	-18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,706,864.33	2,212,699.83	-18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,706,864.33	2,212,699.83	-18.3%
2) Ending Balance, June 30 (E + F1e)			2,212,699.83	2,343,881.83	5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,797.59	32,679.59	73.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,193,902.24	2,311,202.24	5.3%
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 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,212,475.42		
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	1,804.07		
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			2,214,279.49		
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	1,579.66		
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			1,579.66		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,212,699.83		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	32,769.81	35,000.00	6.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	20,182.50	15,000.00	-25.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			52,952.31	50,000.00	-5.6%
TOTAL, REVENUES			52,952.31	50,000.00	-5.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,288.31	1,020.00	-20.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,288.31	1,020.00	-20.8%
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	48.99	54.00	10.2%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.32	2.00	525.0%
Workers' Compensation		3601-3602	47.29	42.00	-11.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			96.60	98.00	1.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	46,893.55	90,000.00	91.9%
Noncapitalized Equipment		4400	25,377.64	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			72,271.19	90,000.00	24.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	172,109.55	477,700.00	177.6%
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	350,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			172,109.55	827,700.00	380.9%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	1,293,481.03	0.00	-100.0%
Equipment Replacement		6500	7,870.13	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			1,301,351.16	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,547,116.81	918,818.00	-40.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,000,000.00	1,000,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	1,000,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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)			1,000,000.00	1,000,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited 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	52,952.31	50,000.00	-5.6%
5) TOTAL, REVENUES			52,952.31	50,000.00	-5.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,547,116.81	918,818.00	-40.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,547,116.81	918,818.00	-40.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,494,164.50)	(868,818.00)	-41.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	1,000,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,000,000.00	1,000,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(494,164.50)	131,182.00	-126.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,706,864.33	2,212,699.83	-18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,706,864.33	2,212,699.83	-18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,706,864.33	2,212,699.83	-18.3%
2) Ending Balance, June 30 (E + F1e)			2,212,699.83	2,343,881.83	5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,797.59	32,679.59	73.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,193,902.24	2,311,202.24	5.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
9010	Other Restricted Local	18,797.59	32,679.59
Total, Restricted Balance		18,797.59	32,679.59

2018-2019
UNAUDITED ACTUALS

SPECIAL RESERVE
FUND 17.0

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	73,896.65	25,000.00	-66.2%
5) TOTAL, REVENUES			73,896.65	25,000.00	-66.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			73,896.65	25,000.00	-66.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			73,896.65	25,000.00	-66.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,523,692.78	3,597,589.43	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,523,692.78	3,597,589.43	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,523,692.78	3,597,589.43	2.1%
2) Ending Balance, June 30 (E + F1e)			3,597,589.43	3,622,589.43	0.7%
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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	3,597,589.43	3,622,589.43	0.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,580,949.58		
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	16,639.85		
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			3,597,589.43		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,597,589.43		

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	73,896.65	25,000.00	-66.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			73,896.65	25,000.00	-66.2%
TOTAL, REVENUES			73,896.65	25,000.00	-66.2%

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

Description	Function Codes	Object Codes	2018-19 Unaudited 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	73,896.65	25,000.00	-66.2%
5) TOTAL, REVENUES			73,896.65	25,000.00	-66.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			73,896.65	25,000.00	-66.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			73,896.65	25,000.00	-66.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,523,692.78	3,597,589.43	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,523,692.78	3,597,589.43	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,523,692.78	3,597,589.43	2.1%
2) Ending Balance, June 30 (E + F1e)			3,597,589.43	3,622,589.43	0.7%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	3,597,589.43	3,622,589.43	0.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

2018-2019
UNAUDITED ACTUALS
BUILDING FUND
FUND 21.0

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	547,161.12	342,000.00	-37.5%
5) TOTAL, REVENUES			547,161.12	342,000.00	-37.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	48,512.24	45,346.00	-6.5%
3) Employee Benefits		3000-3999	17,592.32	17,478.00	-0.6%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	816,071.94	828,100.00	1.5%
6) Capital Outlay		6000-6999	10,207,475.75	7,198,000.00	-29.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	182,363.03	182,625.00	0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,272,015.28	8,271,549.00	-26.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,724,854.16)	(7,929,549.00)	-26.1%
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	24,820,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			24,820,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,095,145.84	(7,929,549.00)	-156.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,387,158.20	40,482,304.04	53.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,387,158.20	40,482,304.04	53.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,387,158.20	40,482,304.04	53.4%
2) Ending Balance, June 30 (E + F1e)			40,482,304.04	32,552,755.04	-19.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	3,879.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,915,900.38	2,732,254.38	-6.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	37,562,524.66	29,820,500.66	-20.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	40,820,226.48		
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	364,475.37		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	294,464.08		
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	3,879.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			41,483,044.93		
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	1,000,740.89		
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			1,000,740.89		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			40,482,304.04		

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	547,161.12	342,000.00	-37.5%
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			547,161.12	342,000.00	-37.5%
TOTAL, REVENUES			547,161.12	342,000.00	-37.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	5,742.83	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	42,769.41	45,346.00	6.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			48,512.24	45,346.00	-6.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,457.07	8,780.00	3.8%
OASDI/Medicare/Alternative		3301-3302	3,574.40	3,239.00	-9.4%
Health and Welfare Benefits		3401-3402	3,757.10	3,757.00	0.0%
Unemployment Insurance		3501-3502	23.34	21.00	-10.0%
Workers' Compensation		3601-3602	1,780.41	1,681.00	-5.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			17,592.32	17,478.00	-0.6%
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	19,349.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,605.00	6,700.00	1.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	790,117.94	821,400.00	4.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			816,071.94	828,100.00	1.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,610.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	10,205,865.75	7,198,000.00	-29.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,207,475.75	7,198,000.00	-29.5%
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	182,363.03	182,625.00	0.1%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			182,363.03	182,625.00	0.1%
TOTAL, EXPENDITURES			11,272,015.28	8,271,549.00	-26.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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 Unaudited 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	24,820,000.00	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			24,820,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			24,820,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,095,145.84	(7,929,549.00)	-156.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,387,158.20	40,482,304.04	53.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,387,158.20	40,482,304.04	53.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,387,158.20	40,482,304.04	53.4%
2) Ending Balance, June 30 (E + F1e)			40,482,304.04	32,552,755.04	-19.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	3,879.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,915,900.38	2,732,254.38	-6.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	37,562,524.66	29,820,500.66	-20.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Unaudited Actuals	Budget
9010	Other Restricted Local	2,915,900.38	2,732,254.38
Total, Restricted Balance		2,915,900.38	2,732,254.38

2018-2019
UNAUDITED ACTUALS
CAPITAL FACILITIES
FUND 25.0

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	286,635.28	89,500.00	-68.8%
5) TOTAL, REVENUES			286,635.28	89,500.00	-68.8%
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	213,504.73	184,680.00	-13.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			213,504.73	184,680.00	-13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			73,130.55	(95,180.00)	-230.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	8,083.77	3,000.00	-62.9%
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			(8,083.77)	(3,000.00)	-62.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			65,046.78	(98,180.00)	-250.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	831,858.13	896,904.91	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			831,858.13	896,904.91	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			831,858.13	896,904.91	7.8%
2) Ending Balance, June 30 (E + F1e)			896,904.91	798,724.91	-10.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	896,904.91	798,724.91	-10.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	917,835.78		
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	4,168.36		
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			922,004.14		
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	25,099.23		
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			25,099.23		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			896,904.91		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	17,176.33	13,500.00	-21.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	269,458.95	76,000.00	-71.8%
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			286,635.28	89,500.00	-68.8%
TOTAL, REVENUES			286,635.28	89,500.00	-68.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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 Unaudited 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	213,504.73	184,680.00	-13.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			213,504.73	184,680.00	-13.5%
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%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			213,504.73	184,680.00	-13.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	8,083.77	3,000.00	-62.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,083.77	3,000.00	-62.9%
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)			(8,083.77)	(3,000.00)	-62.9%

Description	Function Codes	Object Codes	2018-19 Unaudited 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	286,635.28	89,500.00	-68.8%
5) TOTAL, REVENUES			286,635.28	89,500.00	-68.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		213,504.73	184,680.00	-13.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			213,504.73	184,680.00	-13.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			73,130.55	(95,180.00)	-230.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	8,083.77	3,000.00	-62.9%
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			(8,083.77)	(3,000.00)	-62.9%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			65,046.78	(98,180.00)	-250.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	831,858.13	896,904.91	7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			831,858.13	896,904.91	7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			831,858.13	896,904.91	7.8%
2) Ending Balance, June 30 (E + F1e)			896,904.91	798,724.91	-10.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	896,904.91	798,724.91	-10.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

2018-2019
UNAUDITED ACTUALS

STATE SCHOOL
BUILDING FUND
FUND 30.0

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3.61	4.00	10.8%
5) TOTAL, REVENUES			3.61	4.00	10.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3.61	4.00	10.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3.61	4.00	10.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	171.94	175.55	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			171.94	175.55	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			171.94	175.55	2.1%
2) Ending Balance, June 30 (E + F1e)			175.55	179.55	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	175.55	179.55	2.3%
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 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	175.12		
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	0.43		
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			175.55		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			175.55		

Description	Resource Codes	Object Codes	2018-19 Unaudited 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					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3.61	4.00	10.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3.61	4.00	10.8%
TOTAL, REVENUES			3.61	4.00	10.8%

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

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

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3.61	4.00	10.8%
5) TOTAL, REVENUES			3.61	4.00	10.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3.61	4.00	10.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3.61	4.00	10.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	171.94	175.55	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			171.94	175.55	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			171.94	175.55	2.1%
2) Ending Balance, June 30 (E + F1e)			175.55	179.55	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	175.55	179.55	2.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

2018-2019
UNAUDITED ACTUALS

BOND INTEREST
REDEMPTION FUND
FUND 51.0

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	48,749.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	10,301,154.00	0.00	-100.0%
5) TOTAL, REVENUES			10,349,903.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	8,112,681.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,112,681.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,237,222.00	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 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,237,222.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,513,995.00	10,751,217.00	26.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,513,995.00	10,751,217.00	26.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,513,995.00	10,751,217.00	26.3%
2) Ending Balance, June 30 (E + F1e)			10,751,217.00	10,751,217.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,751,217.00	10,751,217.00	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 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,751,217.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			10,751,217.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			10,751,217.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	48,749.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			48,749.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	6,407,391.00	0.00	-100.0%
Unsecured Roll		8612	365,644.00	0.00	-100.0%
Prior Years' Taxes		8613	201,452.00	0.00	-100.0%
Supplemental Taxes		8614	198,358.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	19,272.00	0.00	-100.0%
Interest		8660	104,666.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	3,004,371.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,301,154.00	0.00	-100.0%
TOTAL, REVENUES			10,349,903.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,203,420.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	3,909,261.00	0.00	-100.0%
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)			8,112,681.00	0.00	-100.0%
TOTAL, EXPENDITURES			8,112,681.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2018-19 Unaudited 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	48,749.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	10,301,154.00	0.00	-100.0%
5) TOTAL, REVENUES			10,349,903.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	8,112,681.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			8,112,681.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,237,222.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,237,222.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,513,995.00	10,751,217.00	26.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,513,995.00	10,751,217.00	26.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,513,995.00	10,751,217.00	26.3%
2) Ending Balance, June 30 (E + F1e)			10,751,217.00	10,751,217.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,751,217.00	10,751,217.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

2018-2019
UNAUDITED ACTUALS
TAX OVERRIDE FUND
FUND 53.0

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	242.56	200.00	-17.5%
5) TOTAL, REVENUES			242.56	200.00	-17.5%
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	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			242.56	200.00	-17.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			242.56	200.00	-17.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,565.99	11,808.55	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,565.99	11,808.55	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,565.99	11,808.55	2.1%
2) Ending Balance, June 30 (E + F1e)			11,808.55	12,008.55	1.7%
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	11,808.55	12,008.55	1.7%
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 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,753.93		
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	54.62		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			11,808.55		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			11,808.55		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	242.56	200.00	-17.5%
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%
TOTAL, OTHER LOCAL REVENUE			242.56	200.00	-17.5%
TOTAL, REVENUES			242.56	200.00	-17.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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					
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited 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	242.56	200.00	-17.5%
5) TOTAL, REVENUES			242.56	200.00	-17.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			242.56	200.00	-17.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			242.56	200.00	-17.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,565.99	11,808.55	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,565.99	11,808.55	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,565.99	11,808.55	2.1%
2) Ending Balance, June 30 (E + F1e)			11,808.55	12,008.55	1.7%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	11,808.55	12,008.55	1.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

2018-2019 UNAUDITED ACTUALS

HEALTH & WELFARE
PROPERTY & LIABILITY
INSURANCE FUND
FUND 67.0

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,945,723.19	2,184,081.00	-68.6%
5) TOTAL, REVENUES			6,945,723.19	2,184,081.00	-68.6%
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	2,073,912.71	3,774,000.00	82.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,073,912.71	3,774,000.00	82.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,871,810.48	(1,589,919.00)	-132.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,000.00	30,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,000.00	30,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,901,810.48	(1,559,919.00)	-131.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	689,064.91	5,590,875.39	711.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			689,064.91	5,590,875.39	711.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			689,064.91	5,590,875.39	711.4%
2) Ending Net Position, June 30 (E + F1e)			5,590,875.39	4,030,956.39	-27.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,590,875.39	4,030,956.39	-27.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,191,246.18		
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	390,000.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	11,268.52		
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	177,900.99		
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			5,770,415.69		
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 Unaudited Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	179,540.30		
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			179,540.30		
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 (must agree with line F2) (G10 + H2) - (I7 + J2)			5,590,875.39		

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	15,543.13	4,600.00	-70.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,794,946.13	2,157,481.00	-22.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	27,735.43	22,000.00	-20.7%
All Other Transfers In from All Others		8799	4,107,498.50	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			6,945,723.19	2,184,081.00	-68.6%
TOTAL, REVENUES			6,945,723.19	2,184,081.00	-68.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	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 Unaudited 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	1,038,127.42	2,499,000.00	140.7%
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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,035,785.29	1,275,000.00	23.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,073,912.71	3,774,000.00	82.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,073,912.71	3,774,000.00	82.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	30,000.00	30,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	30,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			30,000.00	30,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,945,723.19	2,184,081.00	-68.6%
5) TOTAL, REVENUES			6,945,723.19	2,184,081.00	-68.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,073,912.71	3,774,000.00	82.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,073,912.71	3,774,000.00	82.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,871,810.48	(1,589,919.00)	-132.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	30,000.00	30,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,000.00	30,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,901,810.48	(1,559,919.00)	-131.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	689,064.91	5,590,875.39	711.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			689,064.91	5,590,875.39	711.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			689,064.91	5,590,875.39	711.4%
2) Ending Net Position, June 30 (E + F1e)			5,590,875.39	4,030,956.39	-27.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,590,875.39	4,030,956.39	-27.9%

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

2018-2019
UNAUDITED ACTUALS
SUPPLEMENTAL
REPORTS

Description	2018-19 Unaudited 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)	7,739.34	7,782.52	8,014.02	7,423.67	7,423.67	7,787.31
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)	7,739.34	7,782.52	8,014.02	7,423.67	7,423.67	7,787.31
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,739.34	7,782.52	8,014.02	7,423.67	7,423.67	7,787.31
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Unaudited Actuals
2018-19 Unaudited Actuals
Schedule of Capital Assets

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,491,489.00		1,491,489.00			1,491,489.00
Work in Progress	23,755,707.35	(0.35)	23,755,707.00	10,207,476.00	24,728,925.00	9,234,258.00
Total capital assets not being depreciated	25,247,196.35	(0.35)	25,247,196.00	10,207,476.00	24,728,925.00	10,725,747.00
Capital assets being depreciated:						
Land Improvements	4,347,833.00	4,544,881.00	8,892,714.00	14,780,727.00		23,673,441.00
Buildings	143,070,940.04	(1.04)	143,070,939.00	11,875,752.00		154,946,691.00
Equipment	8,727,488.00	(156,181.00)	8,571,307.00	181,662.00		8,752,969.00
Total capital assets being depreciated	156,146,261.04	4,388,698.96	160,534,960.00	26,838,141.00	0.00	187,373,101.00
Accumulated Depreciation for:						
Land Improvements	(3,664,663.38)	(181,794.62)	(3,846,458.00)	(672,249.09)		(4,518,707.09)
Buildings	(92,282,840.43)	(85,708.57)	(92,368,549.00)	(4,872,906.17)		(97,241,455.17)
Equipment	(7,381,975.28)	164,457.28	(7,217,518.00)	(336,596.44)		(7,554,114.44)
Total accumulated depreciation	(103,329,479.09)	(103,045.91)	(103,432,525.00)	(5,881,751.70)	0.00	(109,314,276.70)
Total capital assets being depreciated, net	52,816,781.95	4,285,653.05	57,102,435.00	20,956,389.30	0.00	78,058,824.30
Governmental activity capital assets, net	78,063,978.30	4,285,652.70	82,349,631.00	31,163,865.30	24,728,925.00	88,784,571.30
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
FINANCIAL REPORTS
2018-19 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	56.31%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2020-21 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$65,517,199.42
	Appropriations Subject to Limit	\$65,517,199.42
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	5.54%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2018-19 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 10, 2019

To the Superintendent of Public Instruction:

2018-19 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

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For School District:

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Director of Fiscal Services
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E-mail Address

2018-19 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Title I Part A	Comprehensive Support and Improvement	IDEA Local Assistance	IDEA Federal Preschool	IDEA Federal Mental Health	IDEA Pre-Kindergarten Staff Development	IDEA Part C Early Intervention
FEDERAL CATALOG NUMBER	84.010A		84.027A	84.173A	84.027A	84.173A	84.181
RESOURCE CODE	30100	31820	33100	33150	33270	33450	33850
REVENUE OBJECT	8290	8290	8181	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	465,285.31					437.00	
2. a. Current Year Award	3,021,809.00	172,442.00	1,943,490.00	55,827.00	351,895.17	549.00	113,731.00
b. Transferability (ESSA)							
c. Other Adjustments	(4,189.00)						
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	3,017,620.00	172,442.00	1,943,490.00	55,827.00	351,895.17	549.00	113,731.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	3,482,905.31	172,442.00	1,943,490.00	55,827.00	351,895.17	986.00	113,731.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	2,825,753.31	43,111.00			104,965.04		
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,825,753.31	43,111.00	0.00	0.00	104,965.04	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	3,205,552.71		1,943,490.00	55,287.00	351,895.17	986.00	113,731.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,205,552.71	0.00	1,943,490.00	55,287.00	351,895.17	986.00	113,731.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(379,799.40)	43,111.00	(1,943,490.00)	(55,287.00)	(246,930.13)	(986.00)	(113,731.00)
a. Unearned Revenue		43,111.00					
b. Accounts Payable							
c. Accounts Receivable	379,779.40		1,943,490.00	55,287.00	246,930.13	986.00	113,731.00
14. Unused Grant Award Calculation (line 4 minus line 9)	277,352.60	172,442.00	0.00	540.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	277,352.60	172,442.00		540.00			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,205,532.71	0.00	1,943,490.00	55,287.00	351,895.17	986.00	113,731.00

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Carl D. Perkins Career and Technical Education	Adult Ed & Family Literacy	Adult Ed & Family Literacy	Adult Ed & Family Literacy	Title II Part A Supporting Effective Instruction	21st Century Community Learning Centers	21st Century Community Learning Centers
FEDERAL CATALOG NUMBER	84.048	84.002A	84.002A	81.002A	84.367	84.287	84.287
RESOURCE CODE	35500	39050	39130	39260	40350	41240.5	41240.6
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)		Fund 11	Fund 11	Fund 11			
AWARD							
1. Prior Year Carryover					24,146.92		
2. a. Current Year Award	97,576.00	59,485.00	28,948.00	66,432.00	419,838.00	189,000.00	25,000.00
b. Transferability (ESSA)							
c. Other Adjustments					7,226.00		
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	97,576.00	59,485.00	28,948.00	66,432.00	427,064.00	189,000.00	25,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	97,576.00	59,485.00	28,948.00	66,432.00	451,210.92	189,000.00	25,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year							
6. Cash Received in Current Year	16,656.46	41,391.00	15,982.00	48,745.00	203,435.92	148,000.00	16,250.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	16,656.46	41,391.00	15,982.00	48,745.00	203,435.92	148,000.00	16,250.00
EXPENDITURES							
9. Donor-Authorized Expenditures	97,576.00	59,485.00	28,948.00	66,432.00	379,144.24	189,000.00	25,000.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	97,576.00	59,485.00	28,948.00	66,432.00	379,144.24	189,000.00	25,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(80,919.54)	(18,094.00)	(12,966.00)	(17,687.00)	(175,708.32)	(41,000.00)	(8,750.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable	80,919.54	18,094.00	12,966.00	17,687.00	175,708.32	41,000.00	8,750.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	72,066.68	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here					72,066.68		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	97,576.00	59,485.00	28,948.00	66,432.00	379,144.24	189,000.00	25,000.00

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FEDERAL PROGRAM NAME	Title IV Part A	Title III Immigrant Education	Title III Instruction for English Learners	NSLP Equipment Assistance	Service Program Start-up or Expansion	TOTAL
FEDERAL CATALOG NUMBER		84.365	84.365	10.579		
RESOURCE CODE	41270	42010	42030	53140	53800	
REVENUE OBJECT	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Carryover			117,842.99	64,614.97		672,327.19
2. a. Current Year Award	190,277.00	13,206.00	228,274.00		41,148.00	7,018,927.17
b. Transferability (ESSA)						0.00
c. Other Adjustments			32,317.00			35,354.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	190,277.00	13,206.00	260,591.00	0.00	41,148.00	7,054,281.17
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2d, & 3)	190,277.00	13,206.00	378,433.99	64,614.97	41,148.00	7,726,608.36
REVENUES						
5. Unearned Revenue Deferred from Prior Year				64,614.97		64,614.97
6. Cash Received in Current Year	95,138.00	6,604.00	215,982.99		41,148.00	3,823,162.72
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	95,138.00	6,604.00	215,982.99	64,614.97	41,148.00	3,887,777.69
EXPENDITURES						
9. Donor-Authorized Expenditures	94,279.50		315,229.06	58,481.30	40,145.99	7,024,662.97
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	94,279.50	0.00	315,229.06	58,481.30	40,145.99	7,024,662.97
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	858.50	6,604.00	(99,246.07)	6,133.67	1,002.01	(3,136,885.28)
a. Unearned Revenue	858.50	6,604.00		6,133.67		56,707.17
b. Accounts Payable					1,002.01	1,002.01
c. Accounts Receivable			99,246.07			3,194,574.46
14. Unused Grant Award Calculation (line 4 minus line 9)	95,997.50	13,206.00	63,204.93	6,133.67	1,002.01	701,945.39
15. If Carryover is allowed, enter line 14 amount here	95,997.50	13,206.00	63,204.93			694,809.71
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	94,279.50	0.00	315,229.06	58,481.30	40,145.99	7,024,642.97

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STATE GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	ASES	Health Science Capacity	CTEIG	Workability	Specialized Secondary Programs	TOTAL
RESOURCE CODE	60100	63780	63870	65200	73700	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)						
AWARD						
1. Prior Year Carryover			1,206,971.51			1,206,971.51
2. a. Current Year Award	1,746,484.17	42,105.00	619,629.00	103,340.00	110,000.00	2,621,558.17
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,746,484.17	42,105.00	619,629.00	103,340.00	110,000.00	2,621,558.17
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,746,484.17	42,105.00	1,826,600.51	103,340.00	110,000.00	3,828,529.68
REVENUES						
5. Unearned Revenue Deferred from Prior Year						0.00
6. Cash Received in Current Year	1,571,835.75	31,578.75	1,204,971.51	77,505.00	82,500.00	2,968,391.01
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	1,571,835.75	31,578.75	1,204,971.51	77,505.00	82,500.00	2,968,391.01
EXPENDITURES						
9. Donor-Authorized Expenditures	1,746,484.17	42,105.00	1,238,874.88	103,340.00	110,000.00	3,240,804.05
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	1,746,484.17	42,105.00	1,238,874.88	103,340.00	110,000.00	3,240,804.05
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(174,648.42)	(10,526.25)	(33,903.37)	(25,835.00)	(27,500.00)	(272,413.04)
a. Unearned Revenue						0.00
b. Accounts Payable						0.00
c. Accounts Receivable	174,648.42	10,526.25	33,903.37	25,835.00	27,500.00	272,413.04
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	587,725.63	0.00	0.00	587,725.63
15. If Carryover is allowed, enter line 14 amount here						0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,746,484.17	42,105.00	1,238,874.88	103,340.00	110,000.00	3,240,804.05

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LOCAL GRANT AWARDS,
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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME		TOTAL
RESOURCE CODE		
REVENUE OBJECT		
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover		0.00
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	0.00
REVENUES		
5. Unearned Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00
EXPENDITURES		
9. Donor-Authorized Expenditures		0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00

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FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	School Nutrition Program	Child and Adult Care Food Program	Summer Food Service Program	Medi-Cal LEA Billing Option	TOTAL
FEDERAL CATALOG NUMBER				93.778	
RESOURCE CODE	53100	53200	53300	56401	
REVENUE OBJECT	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted Ending Balance	121,388.33	183,700.63		527,373.29	832,462.25
2. a. Current Year Award	5,269,769.51	768,953.37	114,308.93	213,029.38	6,366,061.19
b. Other Adjustments	168,802.66	(150,000.00)		(304,056.00)	(285,253.34)
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,438,572.17	618,953.37	114,308.93	(91,026.62)	6,080,807.85
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	5,559,960.50	802,654.00	114,308.93	436,346.67	6,913,270.10
REVENUES					
5. Cash Received in Current Year	4,820,333.02	600,395.70		842,540.38	6,263,269.10
6. Amounts Included in Line 5 for Prior Year Adjustments	18,802.66				18,802.66
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	599,436.49	18,557.67	114,308.93	(933,567.00)	(201,263.91)
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	599,436.49	18,557.67	114,308.93	(933,567.00)	(201,263.91)
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	5,419,769.51	618,953.37	114,308.93	(91,026.62)	6,062,005.19
EXPENDITURES					
10. Donor-Authorized Expenditures	5,469,822.50	741,431.46	114,308.93	140,590.97	6,466,153.86
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	5,469,822.50	741,431.46	114,308.93	140,590.97	6,466,153.86
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	90,138.00	61,222.54	0.00	295,755.70	447,116.24

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STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	CSPP	CSPP Start Up Funds	California Clean Energy Jobs	Lottery Instructional Materials	CalWorks	Adult Ed Block Grant	State Mental Health
RESOURCE CODE	61050	61051	62300	63000	63710	63910	65120
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)					Fund 11	Fund 11	
AWARD							
1. Prior Year Restricted Ending Balance			924,491.47	188,502.86		787,587.22	445,993.87
2. a. Current Year Award	910,478.93	136,225.00		524,105.53	182,919.00	1,689,472.00	504,626.00
b. Other Adjustments				40,756.31			
c. Adj Curr Yr Award (sum lines 2a & 2b)	910,478.93	136,225.00	0.00	564,861.84	182,919.00	1,689,472.00	504,626.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	910,478.93	136,225.00	924,491.47	753,364.70	182,919.00	2,477,059.22	950,619.87
REVENUES							
5. Cash Received in Current Year	615,963.62			564,861.84	182,919.00	1,548,682.63	504,626.00
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00			
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	294,515.31	136,225.00	0.00	0.00	0.00	140,789.37	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	294,515.31	136,225.00	0.00	0.00	0.00	140,789.37	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	910,478.93	136,225.00	0.00	564,861.84	182,919.00	1,689,472.00	504,626.00
EXPENDITURES							
10. Donor-Authorized Expenditures	910,478.93	136,225.00	186,713.67	753,364.70	182,919.00	1,543,008.81	659,454.84
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	910,478.93	136,225.00	186,713.67	753,364.70	182,919.00	1,543,008.81	659,454.84
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	737,777.80	0.00	0.00	934,050.41	291,165.03

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STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Employees Professional Development	College Readiness Block Grant	Low Performing Students Block Grant	TOTAL
RESOURCE CODE	73110	73380	75100	
REVENUE OBJECT	8590	8590	8590	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance		168,740.69		2,515,316.11
2. a. Current Year Award	71,688.00		421,582.00	4,441,096.46
b. Other Adjustments				40,756.31
c. Adj Curr Yr Award (sum lines 2a & 2b)	71,688.00	0.00	421,582.00	4,481,852.77
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	71,688.00	168,740.69	421,582.00	6,997,168.88
REVENUES				
5. Cash Received in Current Year	71,688.00		208,471.00	3,697,212.09
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	213,111.00	784,640.68
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	213,111.00	784,640.68
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	71,688.00	0.00	421,582.00	4,481,852.77
EXPENDITURES				
10. Donor-Authorized Expenditures	71,688.00	168,740.69		4,612,593.64
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	71,688.00	168,740.69	0.00	4,612,593.64
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	0.00	0.00	421,582.00	2,384,575.24

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LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Various Local Programs	TOTAL
RESOURCE CODE	90XXX	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	1,546,865.76	1,546,865.76
2. a. Current Year Award	56,414.61	56,414.61
b. Other Adjustments	931,217.63	931,217.63
c. Adj Curr Yr Award (sum lines 2a & 2b)	987,632.24	987,632.24
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,534,498.00	2,534,498.00
REVENUES		
5. Cash Received in Current Year	989,630.49	989,630.49
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	(1,998.25)	(1,998.25)
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	(1,998.25)	(1,998.25)
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	987,632.24	987,632.24
EXPENDITURES		
10. Donor-Authorized Expenditures	108,532.08	108,532.08
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	108,532.08	108,532.08
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	2,425,965.92	2,425,965.92

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	49,532,068.79	301	0.00	303	49,532,068.79	305	1,535,527.04		307	47,996,541.75	309
2000 - Classified Salaries	18,019,560.87	311	24,553.35	313	17,995,007.52	315	884,267.38		317	17,110,740.14	319
3000 - Employee Benefits	21,767,336.69	321	421,238.54	323	21,346,098.15	325	319,390.80		327	21,026,707.35	329
4000 - Books, Supplies Equip Replace. (6500)	6,590,399.10	331	1,626.26	333	6,588,772.84	335	1,013,230.79		337	5,575,542.05	339
5000 - Services. . . & 7300 - Indirect Costs	14,650,755.73	341	3,475.00	343	14,647,280.73	345	5,652,612.53		347	8,994,668.20	349
TOTAL					110,109,228.03	365	TOTAL			100,704,199.49	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	38,900,197.95	375
2. Salaries of Instructional Aides Per EC 41011.	2100	4,226,842.16	380
3. STRS.	3101 & 3102	7,388,127.21	382
4. PERS.	3201 & 3202	332,102.43	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	820,250.59	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	2,879,198.41	385
7. Unemployment Insurance.	3501 & 3502	20,307.80	390
8. Workers' Compensation Insurance.	3601 & 3602	1,606,990.42	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	531,081.65	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		56,705,098.62	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		56,705,098.62	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		56.31%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.31%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	100,704,199.49
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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Unaudited Actuals
2018-19 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	129,175,186.00	26,984,547.00	156,159,733.00	25,000,000.00	4,203,420.11	176,956,312.89	4,203,420.11
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	4,828,915.00	4,045.00	4,832,960.00			4,832,960.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,502,198.00		1,502,198.00		500,733.00	1,001,465.00	500,733.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	3,114,720.00	19,297,126.00	22,411,846.00			22,411,846.00	
Compensated Absences Payable	352,494.87	223,259.13	575,754.00	81,874.03		657,628.03	
Governmental activities long-term liabilities	138,973,513.87	46,508,977.13	185,482,491.00	25,081,874.03	4,704,153.11	205,860,211.92	4,704,153.11
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	116,511,841.11
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,798,030.65
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	740,813.33
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,578,829.32
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,319,642.65
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	721,360.40
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)				108,115,528.21

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)		7,782.52
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,892.10
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.)	106,657,989.91	13,367.84
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)	106,657,989.91	13,367.84
B. Required effort (Line A.2 times 90%)	95,992,190.92	12,031.06
C. Current year expenditures (Line I.E and Line II.B)	108,115,528.21	13,892.10
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

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2017-18 Actual			2018-19 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	65,341,024.34		65,341,024.34			65,517,199.42
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	8,001.66		8,001.66			7,739.34
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2017-18			Adjustments to 2018-19		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2018-19 P2 Report			2019-20 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	7,739.34		7,739.34	7,423.67		7,423.67
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			7,739.34			7,423.67
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2018-19 Actual			2019-20 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	52,887.86		52,887.86	52,888.00		52,888.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	9,496,953.20		9,496,953.20	9,437,636.00		9,437,636.00
5. Unsecured Roll Taxes (Object 8042)	24,062.60		24,062.60	24,063.00		24,063.00
6. Prior Years' Taxes (Object 8043)	300,444.13		300,444.13	338,936.00		338,936.00
7. Supplemental Taxes (Object 8044)	377,525.75		377,525.75	395,580.00		395,580.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	5,167,598.11		5,167,598.11	4,383,479.00		4,383,479.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	5,655.36		5,655.36	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	2,514,142.10		2,514,142.10	456,211.00		456,211.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	17,939,269.11	0.00	17,939,269.11	15,088,793.00	0.00	15,088,793.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	17,939,269.11	0.00	17,939,269.11	15,088,793.00	0.00	15,088,793.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			976,174.55			1,032,537.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			976,174.55			1,032,537.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	71,729,881.00		71,729,881.00	74,563,012.00		74,563,012.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(81,779.00)		(81,779.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	71,648,102.00	0.00	71,648,102.00	74,563,012.00	0.00	74,563,012.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	114,648,104.81		114,648,104.81	110,051,836.00		110,051,836.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	330,471.22		330,471.22	300,000.00		300,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2018-19 Actual			2019-20 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			65,341,024.34			65,517,199.42
2. Inflation Adjustment			1.0367			1.0385
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9672			0.9592
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			65,517,199.42			65,263,595.44
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			17,939,269.11			15,088,793.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			928,720.80			890,840.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			48,554,104.86			51,207,339.44
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			48,554,104.86			51,207,339.44
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			192,220.10			181,216.46
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			18,131,489.21			15,270,009.46
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			48,361,884.76			51,026,122.98
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			18,131,489.21			
b. State Subventions (Line D8)			48,361,884.76			
c. Less: Excluded Appropriations (Line C23)			976,174.55			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			65,517,199.42			

[illegible]

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) 3,184,252.39
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.

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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) 85,719,138.23

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) 3.71%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,211,857.87
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	997,638.01
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	387,644.32
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)	5,597,140.20
9. Carry-Forward Adjustment (Part IV, Line F)	515,985.80
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,113,126.00

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	66,195,148.50
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	14,500,863.81
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	8,494,246.14
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	519,422.84
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,635,900.48
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)	30,284.43
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)	10,060,989.62
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)	1,813,270.82
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,022,887.99
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,025,059.42
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)	110,298,074.05

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18) 5.07%

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) 5.54%

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>5,597,140.20</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>169,033.92</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.76%) times Part III, Line B18); zero if negative	<u>515,985.80</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.76%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.81%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>515,985.80</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>515,985.80</u>

Approved indirect cost rate: 4.76%
Highest rate used in any program: 4.81%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,059,901.40	145,651.31	4.76%
01	3310	1,855,183.27	88,306.73	4.76%
01	3315	52,750.37	2,536.63	4.81%
01	3327	143,163.29	5,566.72	3.89%
01	3345	941.20	44.80	4.76%
01	3385	108,563.38	5,167.62	4.76%
01	3550	93,142.00	4,434.00	4.76%
01	4035	361,916.99	17,227.25	4.76%
01	4124	34,077.92	1,622.08	4.76%
01	4127	89,995.71	4,283.79	4.76%
01	4203	300,905.94	14,323.12	4.76%
01	6010	130,849.33	6,228.42	4.76%
01	6230	178,229.93	8,483.74	4.76%
01	6378	40,192.00	1,913.00	4.76%
01	6387	1,170,916.83	55,694.05	4.76%
01	6512	482,140.99	22,949.91	4.76%
01	6520	98,645.00	4,695.00	4.76%
01	7338	161,073.59	7,667.10	4.76%
01	7370	105,002.00	4,998.00	4.76%
11	6371	174,607.67	8,311.33	4.76%
11	6391	1,472,898.83	70,109.98	4.76%
12	6105	1,005,334.33	41,369.60	4.12%
13	5310	5,212,135.88	248,069.34	4.76%
13	5320	703,808.49	33,501.28	4.76%
13	5330	109,115.05	5,193.88	4.76%

Unaudited Actuals
2018-19 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		188,502.86	188,502.86
2. State Lottery Revenue	8560	1,321,439.03		564,861.84	1,886,300.87
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,321,439.03	0.00	753,364.70	2,074,803.73
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,321,439.03			1,321,439.03
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		753,364.70	753,364.70
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,321,439.03	0.00	753,364.70	2,074,803.73
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	565.46	0.00	0.00	15,403.35	11,163,781.49	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	9.63			9.63	9.63		
1110 Regular Education, K-12	512.67			512.67	512.67		
3100 Alternative Schools							
3200 Continuation Schools	12.00			12.00	12.00		
3300 Independent Study Centers	1.00			1.00	1.00		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	2.00			2.00	2.00		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual	5.75			5.75	5.75		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	91.75			91.75	91.75		
6000 ROC/P	3.00			3.00	3.00		
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	637.80	0.00	0.00	637.80	637.80	0.00	0.00

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6			
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3						
Instructional Goals										
0001	Pre-Kindergarten	718,831.41	168,800.56	887,631.97	53,709.09		941,341.06			
1110	Regular Education, K–12	65,490,907.18	8,986,394.77	74,477,301.95	4,506,494.26		78,983,796.21			
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00			
3200	Continuation Schools	1,730,792.81	210,343.38	1,941,136.19	117,454.83		2,058,591.02			
3300	Independent Study Centers	144,676.80	17,528.62	162,205.42	9,814.77		172,020.19			
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00			
3550	Community Day Schools	28,473.97	0.00	28,473.97	1,722.91		30,196.88			
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00			
3800	Career Technical Education	1,569,057.88	35,057.22	1,604,115.10	97,062.26		1,701,177.36			
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00			
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00			
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00			
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00			
4760	Bilingual	2,461,088.51	100,789.54	2,561,878.05	155,014.86		2,716,892.91			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	21,131,250.98	1,608,250.37	22,739,501.35	1,375,928.36		24,115,429.71			
6000	Regional Occupational Ctr/Prg (ROC/P)	315,996.09	52,585.84	368,581.93	22,302.26		390,884.19			
Other Goals										
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00			
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00				
8100	Community Services	0.00	0.00	0.00	0.00	0.00				
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00				
Other Costs										
----	Food Services					35,317.42	35,317.42			
----	Enterprise					0.00	0.00			
----	Facilities Acquisition & Construction					25,665.78	25,665.78			
----	Other Outgo					5,210,906.60	5,210,906.60			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						0.00	0.00	536,177.17	536,177.17
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(406,555.41)	(406,555.41)
----	Total General Fund and Charter Schools Funds Expenditures	93,591,075.63	11,179,750.30	104,770,825.93	6,469,125.36	5,271,889.80	116,511,841.09			

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	694,394.08	24,437.33	0.00	0.00	0.00	0.00	0.00			0.00	0.00	718,831.41
1110	Regular Education, K-12	46,840,381.21	3,310,112.02	2,959,969.06	6,737,655.07	4,239,635.21	883,731.77	519,422.84			0.00	0.00	65,490,907.18
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,391,456.50	1,020.00	0.00	320,565.34	17,750.97	0.00	0.00			0.00	0.00	1,730,792.81
3300	Independent Study Centers	144,676.80	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	144,676.80
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	28,473.97	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	28,473.97
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	1,509,242.52	59,815.36	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,569,057.88
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	1,374,525.91	993,115.93	93,446.67	0.00	0.00	0.00	0.00			0.00	0.00	2,461,088.51
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	17,828,681.99	0.00	0.00	161.57	3,302,407.42	0.00	0.00			0.00	0.00	21,131,250.98
6000	ROC/P	315,996.09	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	315,996.09
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		70,127,829.07	4,388,500.64	3,053,415.73	7,058,381.98	7,559,793.60	883,731.77	519,422.84	0.00	0.00	0.00	0.00	93,591,075.63

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	241.11	168,559.45	0.00	168,800.56
1110	Regular Education, K–12	12,835.89	8,973,558.88	0.00	8,986,394.77
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	300.45	210,042.93	0.00	210,343.38
3300	Independent Study Centers	25.04	17,503.58	0.00	17,528.62
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	50.07	35,007.15	0.00	35,057.22
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	143.97	100,645.57	0.00	100,789.54
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	2,297.17	1,605,953.20	0.00	1,608,250.37
6000	ROC/P	75.11	52,510.73	0.00	52,585.84
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		15,968.81	11,163,781.49	0.00	11,179,750.30

Unaudited Actuals
2018-19
Program Cost Report
Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,635,900.48
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,242,142.30
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	997,638.01
5	Total Central Administration Costs in General Fund and Charter Schools Funds	6,875,680.79
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	93,591,075.63
2	Total Allocated Costs (from Form PCR, Column 2, Total)	11,179,750.30
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	104,770,825.93
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,813,270.82
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,022,887.99
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	6,025,059.42
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	8,861,218.23
D. Total Direct Charged and Allocated Costs (B3 + C5)		113,632,044.16
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.05%

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	35,317.42				35,317.42
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			25,665.78		25,665.78
Other Outgo (Objects 1000-7999)				5,210,906.60	5,210,906.60
Total Other Costs	35,317.42	0.00	25,665.78	5,210,906.60	5,271,889.80

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(72,190.06)	0.00	(406,555.41)				
Other Sources/Uses Detail					8,083.77	1,578,829.32		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	58,000.00	0.00	78,421.31	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	46.00	0.00	41,369.60	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	7,539.06	0.00	286,764.50	0.00				
Other Sources/Uses Detail					548,829.32	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,000,000.00	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	6,605.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	8,083.77		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund 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						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					30,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	72,190.06	(72,190.06)	406,555.41	(406,555.41)	1,586,913.09	1,586,913.09	0.00	0.00

2018-2019
UNAUDITED ACTUALS
DISTRICT NARRATIVE
AND ASSUMPTIONS
REPORT



Azusa
Unified School District

2018-19 Unaudited Actuals Financial Report
Assumptions Narrative

September 10, 2019

Marc Bommarito
Assistant Superintendent
Business Services

Introduction

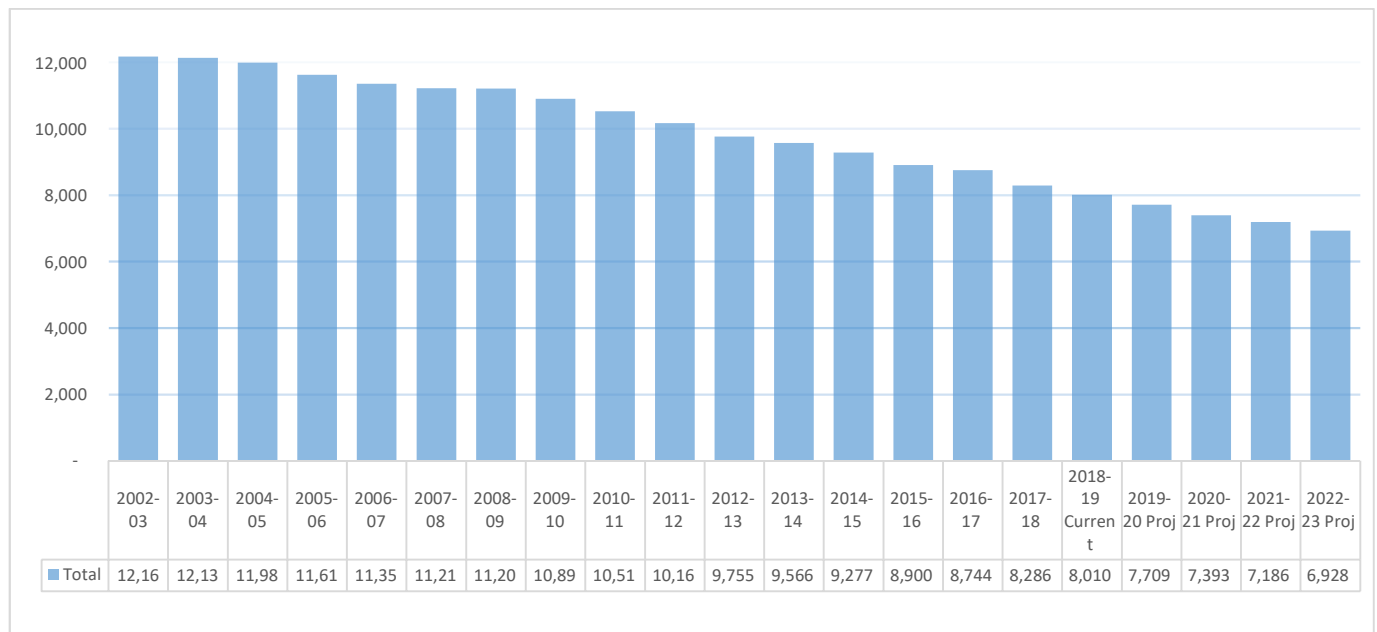
The Azusa Unified School District (AUSD or District) is required to file Board adopted Unaudited Actuals for 2018-19 by September 15, 2019, whichever is earlier to the County Office in compliance with Education Code (EC) Section 42127(a) (2).

The 2018-19 Unaudited Actual financial report was conducted pursuant to Education Code (EC) 41010 which requires school districts to use uniform accounting procedures and the prescribed accounting system, Standardized Account Codes Structure (SACS), as approved by the State Board of Education. The Unaudited Actuals represents the year-end financial statements and allows CDE to obtain comparative financial information from all school districts. In addition, the Unaudited Actual report is used as a starting point for the district's independent auditors to analyze and examine the books of record in order to issue the audited financial statements.

Enrollment and Average Daily Attendance

Enrollment Trend

AUSD derives most of its general fund revenues and entitlements from student enrollment and the average daily attendance (ADA) – both enrollment and ADA are key drivers of the District's financial health. The following graph shows AUSD's enrollment from 2002-03 to 2018-19 for students in grades kindergarten (K) through twelve as well as the projected enrollment for the 19-20 and following three years.



During the seventeen-year period between 2002-03 and 2018-19, the District experienced declines in student enrollment averaging a loss of 2.01% per year; enrollment declined in every single year during this time period. Enrollment in grades K through 12 was 12,164 students in 2002-03 and dropped to 8,010 in 2018-19, a decline of 34.15%.

Declining enrollment and its impact on general fund revenues will remain one of the most challenging financial and operational factors for AUSD in the coming years. During the next four fiscal years, enrollment is projected to decline an additional **1,082** students. Changes in immigration laws, District of Choice, charter schools, and other demographic factors could cause declines in enrollment greater than is currently projected.

Birth Data and Future Enrollment

One driver of future student enrollment is the number of school-age children born and living within the boundaries of AUDS. The table below presents the number of births from mothers residing in zip code 91702:

Year	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	Total
# of Births	1,188	1,170	1,137	1,130	1,065	1,141	1,110	1,132	1,073	1,066	982	878	912	856	863	915	852	
# Change		-18	-33	-7	-65	76	-31	22	-59	-7	-84	-104	34	-56	7	52	-63	-336
% Change		-1.50%	-2.80%	-0.60%	-5.80%	+7.10%	-2.70%	+2.00%	-5.20%	-0.70%	-7.90%	-10.60%	+3.90%	-6.54%	+0.81%	+5.68%	-7.39%	-39.44%
% Enrolled in K	77%	78%	77%	75%	76%	72%	69%	72%	68%	80%	87%	87%	89%	83%	82%	78%	82%	

The number of births from mothers who reside in zip code 91702, between 1999 and 2015, declined approximately 39% - generally in line with the decline in student enrollment between 2002-03 and 2017-18. Children born in 2014 are expected to enroll in kindergarten in years 2018-19 and 2019-20. An aging population, the effect of the severe recession, and other factors have likely contributed to the decline in the number of births. Until the number of children born increase, AUDS is not likely to see significant growth in enrollment and will likely continue to experience declining enrollment. The declining birth rates will likely result in continuing declines in student enrollment in the coming years.

Projected Enrollment

Enrollment for 2018-19 in grades TK through 12 is 8,010. The decline of 276 students versus the prior year is significant, representing a decline of 3.45%. Enrollment projections for 2019-20, 2020-21 and 2021-22 were developed using a three-year weighted average cohort survival factor for projection provided in this report. The table below compares the current enrollment for 2018-19 and projected enrollment for 2019-20, 2020-21 and 2021-22 at the time of the budget adoption last year and this year:

Projected Enrollment	2018-19	2019-20	2020-21	2021-22	2022-23
	Actuals	Projected	Projected	Projected	Projected
Enrollment Students	8,022	7,709	7,393	7,186	6,928
Loss from Prior Year	-264	-313	-316	-207	-258

District of Choice and changes to laws could have a substantial impact on enrollment in future years – those unknown variables are not factored into the projected enrollment numbers, but could adversely impact enrollment. The District will assign any projected available reserves in excess of the 3% required by the state in order to minimize the risk that District of Choice and other factors could adversely affect the District's ability to meet its financial obligations in future years, especially in light of current projected deficit spending in subsequent years.

A projected average daily attendance to enrollment ratio of 0.96 is assumed in all future years, yielding the following projected ADA in the current and four subsequent fiscal years: **7,739 ADA in 2018-19; 7,424 ADA in 2019-20; 7,121 ADA in 2020-21; 6,922 ADA in 2021-22 and 6,674 ADA in 2022-23.** The District's historical ratio of ADA to enrollment had varied from 96.3% to 97.0% in recent years.

Local Control Funding Formula (LCFF)

While enrollment and average daily attendance are primary drivers of funding in the Local Control Funding Formula (LCFF) for the District, other factors also contribute to the entitlement amounts. These other factors include cost of living adjustments, gap funding percentages, and unduplicated pupil counts. The table below summarizes these other factors for the current and four subsequent fiscal years:

Factor	2018-19	2019-20	2020-21	2021-22	2022-23
LCFF COLA	3.70%	3.26%	3.00%	2.80%	3.16%
Unduplicated Pupil %	85.26%	84.01%	84.00%	84.00%	84.00%

Low cost of living adjustments (COLA) on LCFF funding and reaching full LCFF target entitlements will mean growth in per-student funding will increase at a much slower rate than had been granted to the District during the 2013-14 through 2016-17 school years. Local Control Funding will peak during the 2018-19 school year for AUD and is projected to decline thereafter as a result of declining enrollment (and the low COLA). During the 2013-14 through the 2016-17 school year, funding per student under LCFF grew more quickly than the District's enrollment decline. The table below shows projected ADA, funded ADA, LCFF funding per ADA, and total LCFF funding for 2018-19 through 2022-23 school years:

Factor	2018-19	2019-20	2020-21	2021-22	2022-23
ADA	7,739	7,424	7,121	6,922	6,674
Funded ADA	8,014	7,745	7,436	7,133	6,934
Funding per ADA	\$11,105	\$11,566	\$11,853	\$12,147	\$12,523
Total LCFF Funding (Current)	\$88,998,687	\$89,576,721	\$88,138,128	\$86,639,030	\$86,831,527

Other State Revenues and One-Time Funds

Other State Revenues make up approximately 8.29% of total District revenues for the 2018-19 school year. \$1.4 million are one-time funds from the State in 2018-19, no new One-time funding allocated from 2019-20 onwards based on the Governor's May Budget update. The following table shows Other State Revenues in the 2019-20 budget and three subsequent fiscal years:

Other State Revenues	2018-19	2019-20	2020-21	2021-22	2022-23
<i>Unrestricted</i>					
One-time Mandate Funds	\$1,433,153	\$0	\$0	\$0	\$0
Mandated Block Grant	\$320,822	\$298,721	\$317,124	\$311,438	\$311,438
Lottery: Unrestricted	\$1,321,439	\$1,117,551	\$1,125,474	\$1,125,474	\$1,004,343
Other	\$30,821	\$0	\$0	\$0	\$0
<i>Restricted</i>					
ASES Program	\$1,746,484	\$1,746,484	\$1,746,484	\$1,746,484	\$1,746,484
Lottery: Restricted	\$564,862	\$392,253	\$392,253	\$392,253	\$392,253
Prop 39: CA Clean Energy	\$0	\$0	\$0	\$0	\$0
Special Education & Other	\$2,244,830	\$669,860	\$669,860	\$669,860	\$669,860
Classified Prof. Development BG	\$71,688	\$0	\$0	\$0	\$0
Low Performing Students BG	\$421,582	\$0	\$0	\$0	\$0
Specialized Secondary	\$110,000	\$110,000	\$110,000	\$110,000	\$110,000
Career Technical Education	\$1,238,875	\$615,657	\$615,657	\$615,657	\$615,657
Total:	\$9,504,556	\$4,950,526	\$4,976,852	\$4,971,166	\$4,850,035

Federal Revenues

Federal Revenues in the General Fund are received primarily through grants and entitlements under the Every Student Succeeds Act (ESSA) and the Individuals with Disabilities Education Act (IDEA). Federal revenues make up approximately 6-7% of our total general fund revenues. For the 2019-20 school year and three subsequent years, Federal Revenues are made up of the following:

Federal Revenues	2018-19	2019-20	2020-21	2021-22	2022-23
<i>Unrestricted</i>					
Forest Reserves Funds	\$7,467	\$7,467	\$7,467	\$7,467	\$7,467
Other	\$0	\$0	\$0	\$0	\$0
<i>Restricted</i>					
IDEA Funds	\$2,465,379	\$2,459,663	\$2,459,663	\$2,459,663	\$2,459,663
ESSA (Title I, III, etc.)	\$3,899,926	\$3,893,130	\$3,893,130	\$3,893,130	\$3,893,130
Other	\$1,248,406	\$511,576	\$511,576	\$511,576	\$511,576
Total:	\$7,621,178	\$6,871,836	\$6,871,836	\$6,871,836	\$6,871,836

Local Revenues

The District budget includes special education revenues from the East San Gabriel Valley SELPA, including AB602 Special Education funding and excess cost billings to other Districts, in local revenues. Other Local Revenues also include interest earned on cash maintained at the County Treasury and other miscellaneous revenues and prior year reimbursements received during the school year. For the 2019-20 school year and three subsequent years, other Local Revenues are as follows:

Local Revenues	2018-19	2019-20	2020-21	2021-22	2022-23
<i>Unrestricted</i>					
Interest	\$330,471	\$300,000	\$300,000	\$300,000	\$300,000
Other Unrestricted	\$227,009	\$484,216	\$365,200	\$365,200	\$365,200
<i>Restricted</i>					
SELPA Funds	\$7,289,383	\$7,136,060	\$7,136,060	\$7,136,060	\$7,136,060
Other Restricted	\$758,599	\$657,393	\$657,393	\$657,393	\$657,393
Total:	\$8,605,462	\$8,577,669	\$8,458,653	\$8,458,653	\$8,458,653

Proposition 55 (Nov 2016) – Tax Extension for Education & Healthcare

On November 8, 2016, Proposition 55 – Tax Extension to Fund Education and Healthcare was passed by California voters by a 62.3% to 37.7% margin (figures from the day after the election). The measure will extend by twelve years the temporary personal income tax increase enacted in 2012 (Prop 30) on earnings over \$250,000, with tax revenues allocated to K-12 schools, community colleges, and, in certain years, healthcare. The enacted measure is expected to generate anywhere from \$4 billion to \$9 billion annually from the calendar year 2019 through 2030.

Other Revenue Factors

Revenues will decline proportionally with declining enrollment over time, but other factors may also impact general fund revenues. One of these factors is the growth prospects for the California economy and State tax revenues. Future recessions will have an impact on funding for education. The District must be prepared to weather both continuing declines in enrollment and possible future recessions.

Expenditures

While revenues, particularly LCFF, are projected to decline after 2018-19 fiscal year, expenditures will likely continue to increase unless cost-saving measures, including reductions in staffing, programs, and other measures continue to be implemented. In the short term, expenditure reductions must immediately address the projected deficit spending as reported in Form MYPI of the adopted budget report. In the long term, expenditure reductions that are proportional to the loss of revenue from the declining enrollment must continue for the District to meet its financial obligations. Inflation, increases in pension costs, health benefit costs, rising fuel and energy costs, and the future negotiations with the District's bargaining groups will only exacerbate the need for expenditure reduction and other cost-saving measures to be enacted promptly and in proportion to the projected deficit spending.

Employee – Total Compensation Costs

Personnel costs, including certificated salaries, classified salaries, and benefit costs, make up the largest portion of the general fund budget of AUSD (and nearly all Districts in the State). Factors that affect personnel costs include negotiated salary and benefit changes, CalPERS and STRS cost increases, increases in retiree benefit costs, increases in the minimum wage, and the overall instructional and operations needs of the District. These factors combined represent total compensation costs. As enrollment declines, staffing levels and personnel costs must adapt to changing needs and funding available to the District. The District has taken the first step towards alignment by reducing certificated staffing by 23 Full-Time Equivalents for the 2018-19 School year. The table below contains actual personnel costs for 2018-19 and estimated personnel costs for the 2019-20 school year and three subsequent fiscal years:

Personnel Costs	2018-19	2019-20	2020-21	2021-22	2022-23
Certificated Salaries	\$49,532,069	\$49,756,389	\$50,007,953	\$49,932,033	\$50,143,353
Classified Salaries	\$18,019,561	\$18,661,856	\$18,822,348	\$18,984,220	\$19,147,484
Employee Benefits	\$21,767,337	\$21,662,076	\$24,569,764	\$23,746,140	\$23,941,018
Total Personnel Costs	\$89,318,967	\$90,080,321	\$93,400,065	\$92,662,392	\$93,231,855

Future Pension Cost Increases

Future pension cost increases are projected to have a significant impact on AUSD's budget and total employee compensation costs. The tables below summarize the projected employer funding rates for the Public Employees' Retirement Systems (PERS) and the State Teachers' Retirement System (STRS), and the projected increase in costs through 2022-23:

STRS	2018-19 Actuals	2019-20 Adopted	2020-21 Projected	2021-22 Projected	2022-23 Projected
STRS Rate	16.28%	16.70%	18.10%	17.80%	17.80%
% Point Increase	1.85%	0.42%	1.40%	-0.30%	0.00%
STRS Cost*	\$9,423,853	\$8,364,239	\$9,051,440	\$8,887,902	\$8,925,517
PERS	2018-19 Actuals	2019-20 Adopted	2020-21 Projected	2021-22 Projected	2022-23 Projected
PERS Rate	18.062%	20.73%	23.60%	24.90%	25.70%
% Point Increase	2.531%	2.67%	2.87%	1.30%	0.80%
PERS Cost*	\$2,399,628	\$2,962,575	\$4,442,074	\$4,569,945	\$4,664,903
Total Pension Cost	\$11,823,482	\$11,326,814	\$13,493,514	\$13,457,847	\$13,590,420
Total Cumulative Increase from 2016-17	\$3,912,622	\$3,415,954	\$5,582,654	\$5,546,987	\$5,679,560

As shown the table above, AUSD's pension costs are projected to increase more than \$5.7 million than was paid in 2016-17. The increases in the PERS and STRS cost factors any salary increases for CSEA for 2019-20 and beyond, which will impact the budget and reserves.

Status of Negotiations

Azusa Educators Association (AEA)

In January 2018, the District and the AEA negotiated to increase employer health benefit contribution by 10% effective July 1, 2016, and ongoing to close out negotiations for the 2016-17 school year.

In May 2018, the District and the AEA have reached a tentative agreement to close out total compensation negotiations for the 2017-18 and 2018-19 school year for a retroactive increase to the salary table of 1.3% to the 17-18 school year, an additional 2.4% increase to the 18-19 salary table and a 5% increase to employer health benefits contribution starting July 1, 2018.

Azusa Federation of Adult Educators (AFAE)

In March 2017, the District and the AFAE reached a one-year settlement on salary negotiation, which provided an increase of current certificated hourly rates of pay by 3.0% retroactive to July 1, 2016. It is for 2016-17 only, and the hourly rate of pay will return to the hourly rate effective as of July 1, 2015. In November 2017, the District and AFAE negotiated a salary increase of 3% ongoing and a 2% one-time increase for 2017-18 and 2018-19 school years.

Recently the District and the AFAE reached a settlement agreement on salary negotiations, which makes the 2018-19 one-time increase of 2% ongoing. For the 2019-20 school year, an additional ongoing 3% increase was negotiated effective July 1st, 2019. For the 2020-21 school year, an additional ongoing 3% increase was negotiated effective July 1st, 2020.

California School Employees Association (CSEA)

In May 2018, the District and the CSEA reached a tentative agreement to increase employer health benefit contribution by 10% retroactive to July 1, 2017, and increase to employer health benefit contribution 30% (inclusive of the prior 10%) starting July 1, 2018. Closing out health benefit negotiations for the 2018-19 School year.

In August 2019, the District and the CSEA reached a tentative agreement to increase current salary schedule by 2.56% retroactive to July 1, 2018, and ongoing.

Restricted Routine Maintenance Account (RRMA) And Deferred Maintenance

As specified in AB 104, the minimum contribution requirements to RRMA are gradually increased to 3% of general fund expenditures by 2020-21. In the 2018-19 school year, the District is already contributing 2.77% of general fund contributions to the RRMA. The District started contributing approximately \$1 Million a year to the Deferred Maintenance Fund in the 2018-19 school year.

Reserves

As detailed in the 2018-19 Unaudited Actuals report form MYPI, the District's deficit spending is projected to be \$1.9 million in 2018-19, \$5.0 million in 2019-20, \$5.3 million in 2020-21, \$2.5 million in 2021-22 and \$1.2 million in 2022-23. This includes the ongoing reductions in expenditures enacted in 2018-19; projected staffing adjustments and recently negotiated 2.56% retroactive increase of salary and associated fringe benefits for CSEA has also included in 2019-20 and other ongoing years. Expenditure reductions and other cost-saving measures must continue to be enacted to address the deficit spending so that reserves of at least 3% are maintained in future years, and that the District continues to meet its

financial obligations. The table below summarizes the District's reserves and components of ending fund balance. As shown below, the District will have reserves of 3.06% by the end of the 2022-23 school year.

Summary of Reserves	2018-19	2019-20	2020-21	2021-22	2022-23
Fund 01 - Beginning Balance	\$17,465,852	\$15,660,329	\$10,620,640	\$5,347,349	\$2,829,929
Audit Adjustments	\$50,129				
Unrestricted - Surplus / (Deficit)	(\$2,253,266)	(\$5,121,621)	(\$3,911,753)	(\$1,038,473)	(\$49,738)
Restricted - Surplus / (Deficit)	\$397,613	\$81,932	(\$1,361,537)	(\$1,478,947)	(\$1,164,287)
Fund 01 - Ending Balance	\$15,660,329	\$10,620,640	\$5,347,349	\$2,829,929	\$1,615,904
Non-spendable	25,000	25,000	25,000	25,000	25,000
Restricted	4,199,581	4,281,514	2,919,977	1,441,029	276,742
Assigned	500,000	500,000	500,000	500,000	500,000
Assigned for Summer Projects	300,000	300,000	300,000	300,000	300,000
Prepaid Items	514,161	514,161	514,161	514,161	514,161
Reserve for Economic Uncertainties	\$10,121,586	\$4,999,965	\$1,088,211	\$49,739	\$0
Special Reserve Fund	\$3,597,589	\$3,647,589	\$3,697,589	\$3,747,589	\$3,328,113
Total Available Reserve	\$13,719,176	\$8,647,554	\$4,785,800	\$3,797,328	\$3,328,114
	11.77%	7.52%	4.21%	3.47%	3.06%

Pending Legislation as provided by SSC

AB 1507 (Smith, D-Santa Clarita) Charter Schools: Location: Resource Center. This bill eliminates the authorization for a charter school to be located outside the boundaries of its authorizer and allows a charter school to establish resource centers within the jurisdiction of the school district where the charter school is located, if explicitly approved by the charter authorizer.

AB 5 (Gonzalez, D-San Diego) Worker Status: Employees and Independent Contractors. Existing law, as established in the case of *Dynamex Operations West, Inc. v. Superior Court of Los Angeles* (2018) 4 Cal.5th 903 (*Dynamex*), creates a presumption that a worker who performs services for a hirer is an employee for purposes of claims for wages and benefits arising under wage orders issued by the Industrial Welfare Commission. Existing law requires a three-part test, commonly known as the "ABC" test, to establish that a worker is an independent contractor for those purposes. This bill would state the intent of the Legislature to codify the decision in the *Dynamex* case and clarify its application. The bill would provide that the factors of the "ABC" test be applied in order to determine the status of a worker as an employee or independent contractor for all provisions of the Labor Code and the Unemployment Insurance Code, except if a statutory exemption from employment status or from a particular obligation related to employment or where a statutory grant of employment status or a particular right related to employment applies.

AB 48 (O'Donnell)—Kindergarten-Community Colleges Public Education Facilities Bond Acts of 2020 and 2022. AB 48 would place a \$13 billion statewide school bond on the March 2020 ballot and an unspecified amount for the November 2022 ballot that includes funding for traditional school facilities projects such as New Construction, Modernization, Career Technical Education, and Charter Schools. Additionally, the 2020 bond would provide state resources to mitigate lead in water, disaster and small school district assistance, a replacement program for school buildings that are 75 years old or older, and—for the first time—preschool facilities for LEAs operating preschool programs.

Senate Bill (SB) 328 (Portantino, D-La Cañada Flintridge)—Pupil Attendance: School Start Time. This bill would require the school day for middle schools and high schools, including those operated as charter schools, to begin no earlier than 8:00 a.m. and 8:30 a.m., respectively, by July 1, 2022, or the date in which a district’s collective bargaining agreement that is operative on January 1, 2020, expires, whichever is later. The measure further specifies that “school day” has the same meaning as defined by the school district or charter school for purposes of calculating average daily attendance in order to compute any apportionments of state funding. This start time restriction would not apply to rural school districts, which are not defined in the bill.

AB 1233 (Smith, D-Santa Clarita)—Advanced Placement Examinations: Fees. This bill would, contingent upon an appropriation, establish a five-year grant program beginning with the 2019–20 fiscal year to award grants to school districts, charter schools, and county offices of education to cover the costs of Advanced Placement (AP) exam fees for low income and foster youth students. The bill specifies that the grant awards would not be allowed to supplant existing funds dedicated to lowering the costs of AP exams for low-income students.

Concluding Remarks

In the 2016-17 estimated actuals and 2017-18 Adopted Budget Report, the District had identified cost-saving measures totaling \$1.5 million. The District has reduced by an additional \$2.5 million in cost-savings as midyear cuts for the 2017-18 School year. The District reduced 23 FTE of Certificated Staff during the 2018-19 School year and reduced the materials and supplies budget for a total reduction of \$2.74 Million. For the 2019-20 Fiscal year, the District is closed two school sites per Parent Advisory Committee(PAC+) recommendations. The District went through the surplus property process to reduce spending for estimated savings of \$1 Million per year. There will be a one-time cost that is associated with the move of staff and equipment to receiving schools. Based on current enrollment trends, state funding assumptions, and projected increases in STRS and PERS, in the 2020-2021 school year, the District needs to make an additional \$4.5 million of reductions in 2020-21, another \$3.5 million in reductions in the 2021-2022 and \$1.3 million in reductions in the 2022-23 school years. The current fiscal stabilization plan and the related expenditure reductions will only partially solve the District’s deficit spending but will suffice to maintain projected reserves of at least 3% by the end of the 2022-23 school year.

Many factors will impact the District’s financial projections and reserves in the coming years and beyond. However, due to significant changes in State funding or demographic factors, we can expect that the following key factors will impact the District budget and fiscal solvency:

- The projected loss of 1,082 students during this and the next three fiscal years
- Continued enrollment declines through the foreseeable future, based on known enrollment and demographic trends
- STRS and PERS pension costs increasing more than \$1.7 million in the current and next three years.
- STRS and PERS pension costs rising more than \$5.7 million by 2022-23 from 2016-17.
- Projected deficits are continuing through 2022-23.

While the District enjoys moderate reserve levels in the current year, the factors outlined above, and other cost pressures (rising minimum wage, increasing retiree benefit costs, rising fuel, utilities, and other operating costs) will require additional cost reductions. Accelerating cost-saving measures, in general, will reduce the scale of the reductions in the coming years.

Long term, the District must address ‘fixed’ costs of operations, including the costs of operating, maintaining, and staffing the remaining 16 school sites – by exploring options for repurposing, closing, selling, or leasing of facilities.

This assumptions narrative is intended to supplement the financial information provided in the 2018-19, including the various financial forms and supplemental forms.

END