



*"We Create Futures"*

2019-20

# Annual Budget Summary

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Presented to:  
Board of Education  
June 2019

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# Board Goals



*We exist to provide students with an education that affords them limitless opportunities for the future*

## WE BELIEVE

- ❖ **Every student can learn**  
Every child can engage in rigorous learning and can achieve at high levels.
- ❖ **Learning is constant, time and resources are variable**  
Our focus is on learning, not just teaching. We will support students and adults to ensure that learning occurs.
- ❖ **We work in teams**  
Together, we can do more and better.
- ❖ **Families have the most influence in a child's life**  
The family is profoundly important in a child's emotional, social, and cognitive development.
- ❖ **The teacher is the most influential person in a student's educational life**  
The teacher-student relationship is the most important one in our organization.
- ❖ **The principal is the most influential person in the school**  
The site principal leads and coordinates the services that support the teacher-student relationship.
- ❖ **Every person in our school community has value**  
We respect and value every person who engages in our community.
- ❖ **We are all accountable for every student's future**  
Each of us has an important role in the development of children.
- ❖ **The diversity in our community is an asset**  
The students who attend our schools and their families are diverse in many ways, and we value the qualities that this diversity brings to our schools and to our community.
- ❖ **Ethics matter**  
We must develop the highest ethical standards in our students, and model those standards ourselves. Our values include hard work, excellence, perseverance, trustworthiness, caring, responsibility, respect, fairness, and citizenship.

## TO ATTAIN THIS GOAL, OUR ORGANIZATION WILL:

1. **Engage students in a challenging curriculum and provide them the support to be successful**
  - 1.1 Maintain consistently high academic standards in a curriculum that is relevant to each student's chosen path
  - 1.2 Provide equitable opportunities for every student to succeed
  - 1.3 Provide systematic and reliable access to services that support academic development
2. **Support a district-wide collaborative culture for students and adults focused on learning and results**
  - 2.1 Establish a district-wide professional learning community
  - 2.2 Engage the community fully as a partner in the education of students
  - 2.3 Provide systematic and relevant opportunities for parents to participate in the education of their children
  - 2.4 Communicate effectively with parents and the community
3. **Maintain a caring and encouraging learning environment for students and adults**
  - 3.1 Ensure safe, secure, healthy, and positive environments that promote a sense of significance and belonging
  - 3.2 Provide systematic and reliable access to services that support social and emotional development
4. **Recruit, hire, and retain highly qualified, talented, and productive staff**
  - 4.1 Aggressively recruit and hire highly qualified staff members who reflect the demographics of our students and community
  - 4.2 Ensure competitive salary and benefits for all staff
  - 4.3 Provide systematic and relevant certificated, classified, and management support services
5. **Align resources to support District goals, student achievement and school sites**
  - 5.1 Effectively manage resources to strengthen our fiscal foundation, maintain prudent reserves, and meet funding requirements for retiree health insurance and increases to employee retirement systems
  - 5.2 All schools, facilities, and grounds will be clean, safe, secure, and well maintained
  - 5.3 Refine VUSD facility plans to align with the Measure E Implementation and Facility Master Plan
  - 5.4 Plan for and open new schools that support the strategic interests of the district and the community
  - 5.5 Maintain total transparency in all services and projects and be accountable to the community

# Introduction

The budget is designed to inform the public how the District drives its financial resources and the manner in which the District plans to allocate those resources during the 2019-20 fiscal year. The document includes the budget development criteria, as well as the assumptions that are applied with respect to revenue and expenditures. Also included are District goals that serve as the blueprint for success for every student and drives the expenditures of the District.

All of the financial resources of the District are contained within various funds, some of which are restricted by State and Federal law, or committed for specific purposes by action of the Board of Trustees. The General Fund (010) is the primary operating fund of the District. The majority of District business is carried out through the General Fund.

The purpose of the Budget is to serve as a guideline for the utilization of resources to meet the needs of students in the Visalia Unified School District. The District's Budget is an expression in dollars of the educational program so as many benefits as possible are directly related to the students in the classroom and to the total educational program. The Budget is a planning document that translates educational policy into sound instructional programs and delivery systems through the prudent allocation of financial resources.

The Budget serves as an outline for the estimated revenue and expenses for the fiscal year and is intended to serve a variety of purposes including:

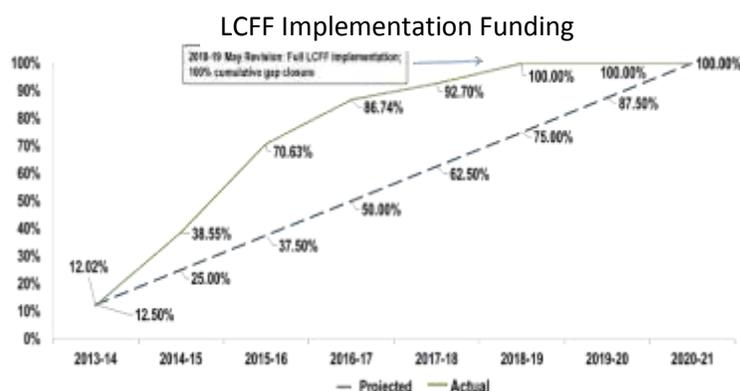
- ✓ **A statement of District priorities**
- ✓ **A description of the educational plan and resources to support the plan**
- ✓ **A financial plan outlining proposed District actions**
- ✓ **An accountability tool**
- ✓ **A public information document**
- ✓ **A reflection of District goals**



# Message from the Chief Financial Officer

The 2019-20 State Budget is the first budget under the fully funded Local Control Funding Formula or LCFF. Fully funding the LCFF means the State has met its target to fund schools for cuts endured during the Great Recession. This target was met two years ahead of schedule and has restored schools to their pre-recession purchasing power or to 2007-2008 levels. Going forward, increased funding in the LCFF is based on the Cost of Living Adjustment or COLA, an inflationary measure to meet the ongoing increases in normal costs. Unfortunately, costs for pensions, minimum wage, special education and attracting and retaining employees are rising faster than the inflationary increases provided by COLA. The figure below shows implementation funding and gap funding received since the LCFF was adopted and the flattening of revenue increases going forward.

California's economy continues its growth with additional income, sales, and corporation tax revenues. The passage of Proposition 30 in 2012 and the extension of the income tax portion of that measure in 2016 under Proposition 55, have generated much of the increases in revenues to expedite the implementation of the LCFF. However, the State is now in its longest economic recovery in modern history, and the Governor continues to caution spending increases in revenue to prepare for the coming downturn and deposit to reserves.



As a refresher, the LCFF created base, supplemental, and concentration grants in place of most previously existing K-12 funding streams, thus eliminating revenue limits and approximately three-quarters of state categorical (restricted) programs. This streamlined funding results in more flexibility for school leaders, with the assistance of parents and other local stakeholders, to determine the local academic priorities and how the state funding will be used to improve student achievement so that they graduate from high school and are college and career ready.

As part of this funding model, VUSD is required to develop, adopt, and annually update a three-year Local Control and Accountability Plan or LCAP. The LCAP is required to identify annual goals, specific actions, and measure progress for student subgroups across multiple performance indicators, including student academic achievement, school climate, student access to a broad curriculum, and parent engagement. The California School Dashboard will provide these measurements for success under the new funding formula.

Under the Governor's proposal, the LCFF will be increased on the COLA of 3.26% for 2019-20. As mentioned above, cost increases associated with pensions, step and column and other areas are increasing by over 4%. Programs outside of the LCFF (Adult School, State Preschool and Child Nutrition) also receive increases in revenue based on the COLA.

This budget demonstrates that Visalia Unified continues to place a priority on giving our students the best learning environment, the most qualified teaching and classified staff, safe schools, and limitless opportunities for future success.

Much appreciation goes out to the hard working and dedicated Budget and Finance folks who work diligently to prepare the Budget and keep up to date on the latest developments of this complex budget process. Appreciation is also extended to our Acting Superintendent, Dr. Tamara Ravalin, and our Board of Trustees who provide guidance and direction in setting the financial priorities of this budget, putting our students first.

**Nathan Hernandez**  
Chief Financial Officer

# District Information

Established in 1885, Visalia Unified School District is the oldest school district in Tulare County. Our services span 214 square miles with a population base of over 135,000. We govern 27 elementary schools, five middle schools, four comprehensive high schools, a continuation high school, an elementary charter, a K-8 charter home school, a charter technical early college high school, a Creekside Community Day School, and an adult school. Over 32,300 students Pre-K to adult are served through the Visalia Unified School District. Our outstanding workforce is comprised of over 3,000 certificated and classified staff. Our District motto is “WE CREATE FUTURES”.

## Board of Education

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<b>Board President</b> John L. Crabtree	<b>Board Member</b> Niessen E. Foster	<b>Board Member</b> William A. Fulmer	<b>Board Member</b> Walta S. Gamoian
<b>Board Clerk</b> Juan R. Guerrero	<b>Board Member</b> Joy M. Naylor	<b>Board Member</b> Lucia D. Vazquez	

## Superintendents & Administrators

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<b>Interim Superintendent</b> Tamara Ravalin, Ed. D.	<b>Administrator, Equity &amp; Student Services</b> Brandon Gridiron
<b>Assistant Superintendent, Admin Services</b> Robert Gröeber	<b>Administrator, Human Resources</b> Dedi Somavia
<b>Assistant Superintendent, HRD</b> Vacant	<b>Administrator, Accountability</b> Jim Sullivan
<b>Assistant Superintendent, Instruction</b> Vacant	<b>Administrator, Special Ed</b> Carol Swanson
<b>Area Superintendent, Elementary</b> Jacqueline Gaebe	<b>Principal Supervisor, K-6</b> Claudia Ardon-Diaz
<b>Area Superintendent, High School &amp; Charters</b> Angela Sanchez	<b>Principal Supervisor, K-8</b> Kimberly Leon
	<b>Chief Financial Officer</b> Nathan Hernandez

## CALPADS 18-19

K-12	29,107
Adult	2469
<b>Total</b>	<b>31,576</b>

## Total Students – Average Daily Attendance (ADA)

K-12 and district Charters Average Daily Attendance (ADA) projected for 2019-20 **27,727.07**

# Budget Accounts & Policy

The District accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's California School Accounting Manual (CSAM). The accounting policies of the District conform to accounting principles generally accepted in the United State of America as prescribed by the Governmental Accounting Standards Board (GASB) and by the American Institute of Certified Public Accountants.

## Fund Accounting

The accounts of the District are organized on the basis of funds or account groups, each of which is considered separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise assets, liabilities, fund balance, revenues and expenditures. District resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The table below describes the various fund groups and their purpose.

## District Funds

### General Fund 010

The General Fund is the chief operating fund of the district and is made up of both Unrestricted and Restricted funds. All transactions except those required or permitted by law to be reported in another fund are accounted for in this fund. Unrestricted General Fund consists of revenues to run the basic educational program, offset by the cost of the basic program. Restricted General Fund consists of revenue received for specific and limited purposes, offset by the cost of those specific programs. In some cases revenue not spent on a restricted program must be returned to the funding source. In other cases, unspent restricted funds are carried forward to the following year to be spent for the same specific purpose. Restricted projects or activities within the general fund must be identified and reported separately from unrestricted projects or activities.

## Special Revenue Funds

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

### Adult Education Fund 110

The Adult Education Fund is used to account separately for federal, state, and local revenues for the adult education program. State revenues for adult education programs fell under the flexibility provisions enacted with the 2008-09 state budget, the revenue related to these programs is received in the district's general fund.

### Child Development Fund 121

The Child Development Fund is used to account separately for many of the federal, state, and local revenues to operate child development programs. Visalia Unified School District reports revenues and expenditures related to the State Preschool program and a reserve account in Fund 121.

### Cafeteria Fund 130

The Cafeteria Fund 130 is used to account for federal, state, and local revenues to operate the nutrition services program which provides meals and snacks to district students. Visalia Unified School District participates in the National School Lunch Program (NSLP) and as such, receives reimbursements for meals served to eligible needy students from both state and federal sources. In addition, fees are collected for meals from students whose families do not qualify for free or reduced meals.

### Special Reserve for Other Postemployment Benefits Fund 200

The Special Reserve for Other Postemployment Benefits Fund 200 is used to account for amounts the district has earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for its postemployment benefit plan.

## **Capital Project Funds**

Capital Project funds are used to account for revenues and expenditures related to the acquisition and/or construction of all major governmental fixed assets. The district maintains four capital projects funds.

### **Building Fund 210**

Building Fund 210 is used to account separately for proceeds from the sale of Visalia Unified's voter approved bonds and expenditures from this fund are most commonly made for capital outlay. In November 2012, voters approved Measure E to fund facility improvements at all of our school sites over 10 years old and to build a new middle school. With the approval of Measure E, \$60.1 million was approved.

### **Capital Facilities Fund 250**

Capital Facilities Fund 250 is used to account separately for monies received from developers. Fees are received from individual homeowners building or remodeling single family dwellings and from large scale developers, often in the form of Community Facilities District bonds (CFDs) and interest.

### **State School Facilities Fund 350**

State School Facilities Fund 350 is used to receive apportionments from the State School Facilities Fund for new school facility construction, modernization projects, and facility hardship grants. Typical expenditures from this fund are for site acquisition, site improvements, buildings, furniture, and fixtures that will be capitalized as part of a construction project.

### **Special Reserve for Capital Outlay Fund 400**

Special Reserve for Capital Outlay Fund 400 is used primarily to account for the accumulation of resources for capital outlay purposes. A principal revenue in this fund are derived from rental and lease income, interest, transfers in from other funds, and proceeds from the sale or lease-purchase of land and buildings.

## **Debt Service Funds**

Debt service funds are established to account for the accumulation of resources for the repayment of long term debt. The district maintains two debt service funds.

### **Bond Interest and Redemption Fund 511**

The Bond Interest and Redemption Fund 511 is used to account for the collection of tax receipts, premium payments, and accrued interest from the sale of bonds. This fund was established after the passage of Measure G in 1998. In 2010, these bonds were refinanced at a lower interest rate resulting in interest savings.

### **Bond Interest and Redemption Fund 514**

This fund was established after the passage of Measure E in 2012. All transactions within fund 511 and 514 are managed solely by the Tulare County Office of Education and the Assessor's Office. Revenues in these funds are comprised of ad valorem taxes paid by property owners within the VUSD boundaries.

### **Certificates of Participation Fund 561**

Fund 561 was established to account for the Certificates of Participation originally issued in 1996 and refinanced in 2005. Revenues for this fund come from Redevelopment revenues as well as transfers from the General Fund.

## **Proprietary Funds**

The district maintains one proprietary fund to account for transactions in its self-insurance accounts.

### **Self-Insurance Fund 670**

The Self Insurance Fund 670 is used to separate monies received for self-insurance activities from the districts other operating funds. Revenues come from employee payroll deductions and district contributions toward employee health insurance and worker's compensation costs.

# The Chart of Accounts

The Visalia Unified School District’s chart of accounts is designed in accordance with the Standardized Account Code Structure as defined by the California School Accounting Manual (available from the California Department of Education). The district’s components of the SACS account string are:

Fund	Resource	Project Year	Goal	Function	Object	Site	Type	Manager
XXX	XXXXX	X	XXXXX	XXXXX	XXXXX	XXX	XXXX	XXX

**Fund** – The fund field is used to account for financial activities in the appropriate fund. District funds are:

## General Fund

Fund 010 – General Fund

## Special Revenue Funds

Fund 110 – Adult Education

Fund 130 – Cafeteria Fund

Fund 121 – State Preschool

Fund 200 – Other Postemployment Benefits

## Capital Project Funds

Fund 210 – Building Fund

Fund 350 – County School Facilities

Fund 250 – Capital Facilities – Developer Fees

Fund 400 – Special Reserve for Capital Outlay

## Debt Service Funds

Fund 511-516 – Bond Interest

## Proprietary Funds

Fund 670 – Self Insurance Fund

**Resource** – The resource field allows the district to account separately for activities funded with revenues that have restrictions on how funds are spent and for activities funded with revenues that have financial reporting or special accounting requirements. Unrestricted revenues are not subject to specific constraints and may be used for any purposes not prohibited by law. Restricted revenues are those funds received from external sources that are legally restricted or are restricted by the donor for specific purposes.

### Resource Group

- Unrestricted Resources
- Restricted Resources
- Federal Resources Restricted
- State Resources Restricted
- Local Resources Restricted

### Resource Range

00000-19999  
 20000-99999  
 30000-59999  
 60000-79999  
 80000-99999

**Project Year** – The project year field is used to identify the fiscal year in which the funding for a project or activity terminates for those projects and activities that cross multiple years.

**Goal** – The goal field applies primarily to expenditure accounts and is used to identify the specific objective or objectives of the expenditure. Undistributed expenditures are expenditures other than those for instruction. Undistributed expenditures are distributed to benefiting goals using a standardized allocation formula.

<b>Goal Group</b>	<b>Goal Range</b>
• Undistributed	00000
• Instructional	00001-69999
○ General Education, Pre-K	00001-09999
○ General Education, K-12	10000-39999
○ General Education, Adult	40000-47490
○ Supplemental Education, K-12	47500-49999
○ Special Education	50000-59999
○ ROC/P	60000-69999
• Other Goals	70000-99999
○ Non-Agency	71000-71999
○ Community Services	81000-81999
○ Child Care & Development Services	85000-85999
○ County Services to Districts	86000-86999
○ Other Locally Defined Goals	90000-99999

**Function** – The function code identifies the general operational area of an LEA and groups together related activities. The function describes the activity or services performed to accomplish a set of objectives or goal. Examples of functions are transporting, teaching, feeding students, and improving health services. All expenditures must be coded to a function.

<b>Function Group</b>	<b>Function Range</b>
• Revenue	00000
• Instruction	10000-19999
• Instruction Related Services	20000-29999
• Pupil Services	30000-39999
• Ancillary Services	40000-49999
• Community Services	50000-59999
• Enterprise	60000-69999
• General Administration	70000-79999
• Plant Services	80000-89999
• Other Outgo	90000-99999

**Object** – The object field classifies expenditures according to the types of items purchased or services received. The object field identifies revenues by their source and type, and balance sheet accounts as assets, liabilities, or fund balances.

<b>Object Group</b>	<b>Object Code Range</b>
• Expenditures	10000-74999
• Other Financing Uses	76000-76999
• Revenues	80000-87999
• Other Financing Sources	89000-89999
• Balance Sheet	90000-99999

The above descriptions and SACS information were obtained from the California School Accounting Manual (CSAM), 2016 edition, published by the California Department of Education.

# Budget Policy

## Initial Budget Adoption

On or before July 1 of each year, the Governing Board shall adopt a budget which adheres to the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SIP). (Education Code 42126,42127).

Before adopting the district budget for the subsequent fiscal year, the Board shall hold a public hearing. An agenda for this hearing shall be posted at least 72 hours before the hearing and shall indicate the location where the budget may be inspected. The proposed body shall be available for public inspection at least three working days before this hearing. This hearing shall be held at the same meeting as the public hearing to solicit public input on the local control and accountability plan (LCAP) or the annual update to the LCAP. (Education Code 42103, 42127, 52062)

(cf. 0460 – Local Control and Accountability Plan)

(cf. 9320 – Meetings and Notices)

(cf. 9322 – Agenda/Meeting Materials)

The Superintendent or designee shall notify the County Superintendent of Schools of the location, dates, and times at which the proposed budget may be inspected, as well as the location, date, and time of the public hearing, in sufficient time for the County Superintendent to publish such information in a newspaper of general circulation at least 10 days but not more than 45 days before the hearing as required by Education Code 42103.

During the hearing, any district resident may speak to the proposed budget or to any item in the budget. The hearing may conclude when all residents who have requested to be heard have had the opportunity to speak. (Education Code 42103)

(cf. 9323 – Meeting Conduct)

After the public hearing, at a public meeting held on a different date, the Board shall adopt the district budget following adoption of the LCAP at the same meeting. The budget shall not be adopted if an approved LCAP or annual update to the LCAP is not in effect for the budget year. (Education Code 52062)

The Superintendent or designee shall file the adopted budget with the County Superintendent no later than five days after adoption or by July 1, whichever occurs first. The budget and supporting data shall be maintained and made available for public review. (Education Code 42127)

(cf. 1340 – Access to District Records)

## Revised Budget

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in budgeted revenues and expenditures which are constantly necessary. (Education Code 42127)

If the County Superintendent disapproves the district's budget, the Board shall review and respond to his/her recommendations at a public meeting on or before September 15. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code 42127)

Before revising the budget, the Board shall hold a second public hearing regarding the proposed revisions in accordance with Education Code 42103. In addition, if the initial budget was disapproved by the County Superintendent, the public hearing shall include a review by the Board and the County Superintendent of the disapproval and the County Superintendent's recommendations. (Education Code 4217)

The revised budget and supporting data shall be maintained and made available for public review. (Education Code 42127)

## **Budget Development**

Beginning in January of each fiscal year, the budget development process begins with the Governor of California publishing his/her proposed State budget. Financial information applicable to school districts that is contained in the January budget is applied to the Local Control Funding Formula and various state categorical programs. District staff prepares initial budget assumptions and current fiscal year activity is estimated. As part of legislation that authorized the Local Control Funding Formula (LCFF), districts are now also required to reach out to the community and parent groups for input on their Local Control Accountability Plan (LCAP). This process begins in the spring of each year.

In February, Cabinet and Business Services staff coordinate to develop preliminary enrollment projections. Cabinet reviews the staffing formulas in conjunction with staffing requests in relation to the enrollment projections.

The month of March consists of meetings with the district's leadership team and the Governing Board with the intent to develop budget goals and recognize resource needs throughout the district for the next fiscal year. Preliminary staffing allocations are developed and evaluated based on the projected enrollment and resource needs.

During April and May, the district focuses its efforts on identifying resources to meet anticipated needs and again, meetings are held with the district leadership team and the Governing Board where all members are encouraged to participate and provide input in developing the district's budget priorities. Revenue and expenditure estimates are analyzed to identify potential unfunded priorities and surplus revenues. Input from the community, bargaining units, parents, and other stakeholders is used to identify and prioritize goals to include in the district's LCAP. The identified goals are entered into the state's LCAP template and the LCAP is released for a final 30 day public comment period.

In mid-May, the Governor publishes the May Revise of the January proposed budget. The Governor's revised budget provides additional insight for the direction in which education funding is headed. With the additional information, cabinet reviews the applicable changes to the base budget and creates a proposed budget for consideration by the Board.

Both the budget and LCAP are presented in a public hearing at a board meeting prior to the meeting at which both documents are submitted for final approval. By June 30<sup>th</sup> of each year, the annual budget and LCAP are presented to the board for final consideration and adoption.

# Assumptions

There are many variables which impact a school district's budget, including student enrollment, student attendance, school facilities, State and Federal funding, and program expenditures. Because of this, the district makes assumptions based on the best information available at the time that the budget is adopted, and develops the budget accordingly. The adopted budget, therefore, should be considered a "financial snapshot" of the District as it stands on the date that the budget is adopted. As circumstances change, revisions are made to the budget to reflect the changes. The Board approves these budget revisions as they are made. The assumptions on which the 2019-20 Budget is based are as follows:

## LCFF

-State LCFF/Local Control Funding Formula- State Aid, LCAP Supplemental and Concentration funds, EPA, Education Projection Act and Property Taxes total \$294,774,759.

## Federal Revenue

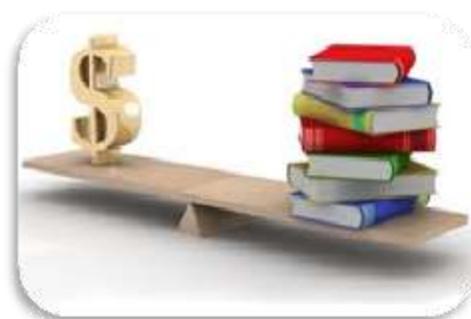
-Special Education Federal Revenue \$4,927,213  
-Every Child Succeeds Act \$11,678,111  
-One-time revenue not budgeted until received.

## Other State Revenue

-A 3.26% COLA increase and/or reduction on all State programs.  
-Mandated Cost Block Grant \$1,132,826  
-Lottery revenue is projected to be \$204.00 per ADA, of which \$53.00 is restricted to instructional materials, and \$151.00 is unrestricted = \$5,864,796  
-ASES/After School Education & Safety \$2,284,936  
-One-time revenue not budgeted until received

## Other Local Revenue

-Community Redevelopment Funds \$1,101,456  
-Special Education SELPA \$4,518,524  
-Rent and Leases \$445,000  
-Interest \$1,500,000  
-Other Local Revenue \$2,883,278  
-One-time revenue from donations not budgeted until received.



# Expenditure Assumptions

## Certificated Salaries

- Implementation of Board adopted Fiscal Policies
- Full implementation of certificated VUTA salary and stipend schedules for 2019-2020
- Step & Column/Class increases are budgeted at \$2,301,270

## Classified Salaries

- Implementation of Board adopted Fiscal Policies.
- Implementation of classified CSEA salary schedule for FY 2019-2020
- Step increases are budgeted at \$1,349,934

## Employee Benefits

- Continued implementation of current fringe benefits and Health & Welfare program at full cost as follows:

- SISC Certificated budgeted at \$13,925 at adoption
- SISC Classified budgeted at \$14,299 at adoption
- SISC Management budgeted at \$13,887 at adoption

- Employer Benefits are budgeted as follows:

	<u>Certificated</u>	<u>Classified</u>
Retirement	16.70%	20.733%
Payroll taxes	6.355%	12.56%

## Books & Supplies

- Unrestricted supplies are budgeted from LCFF/LCAP Funds
- Implementation of Board adopted Fiscal Policy site allocations
- Site allocations are based on October 2018 CALPADS

## Services & Other Operating Expenses

- Routine Restricted Maintenance Account is funded at 3% of total General Fund expenditures

## Capital Outlay

- Budgeted to site and program requests

## Contributions

- Contributions to restricted programs to cover projected encroachment will be \$43,007,095

# Budget Summary

## Assumptions

### General Fund Summary (in millions)

#### Restricted & Unrestricted

#### Revenues

LCFF Sources	\$ 294.77
Federal	\$ 20.17
Other State	\$ 17.40
Other Local	\$ 10.45

<b>Total Revenues</b>	<b>\$ 342.79</b>
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#### Expenditures

Certificated Salaries	\$ 143.79
Classified Salaries	\$ 52.25
Benefits	\$ 92.06
Books & Supplies	\$ 17.66
Services & Capital Outlay	\$ 24.64
Other Outgo, Transfers & Contributions	\$ 7.11

<b>Total Expenditures</b>	<b>\$ 337.51</b>
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<b>Net Increase in Fund Balance</b>	<b>\$ 5.28</b>
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## Local Control Accountability Plan (LCAP)

### Revenues

LCAP Sources	\$50,237,555.00
--------------	-----------------

<b>Total Revenues</b>	<b>\$50,237,555.00</b>
-----------------------	------------------------

### Expenditures

Certificated Salaries	\$21,688,123.00
-----------------------	-----------------

Classified Salaries	\$9,132,029.00
---------------------	----------------

Benefits	\$11,581,561.00
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Books & Supplies	\$3,146,078.00
------------------	----------------

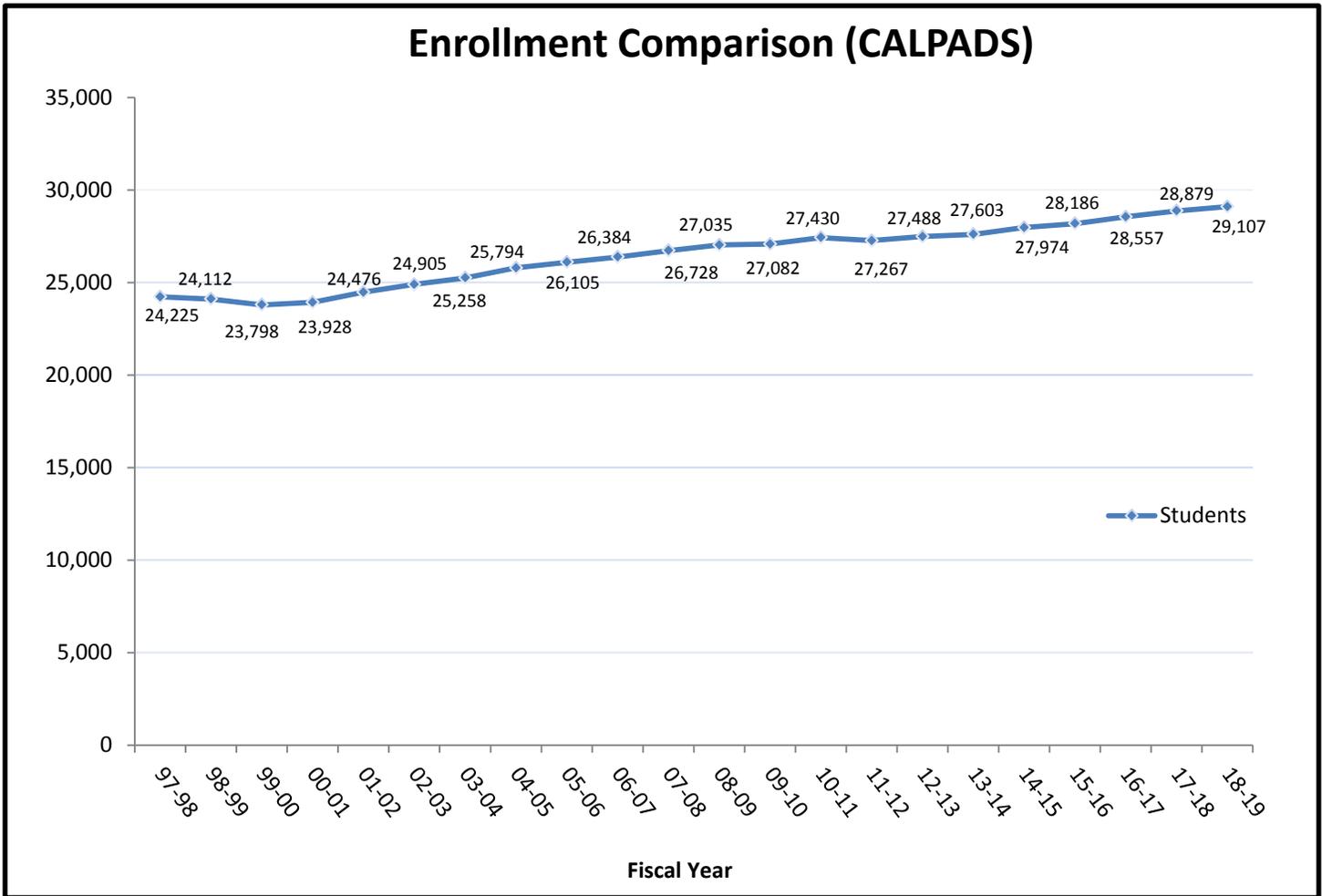
Services & Capital Outlay	\$1,815,175.00
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Other Outgo, Transfers & Contributions	\$2,874,589.00
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<b>Total Expenditures</b>	<b>\$50,237,555.00</b>
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# Student Information

The actual number of students enrolled within Visalia Unified School District is referred to as “enrollment”. Budgeting for school site staffing is based on enrollment projections for 2019-20. The following chart illustrates VUSD’s enrollment history for 1997-2020.



## Average Daily Attendance

**Regular K-12 Average Daily Attendance (ADA) from 2018-19 P2 with zero projected growth for 2019-20:**

<b>K-12</b>	26,464.10
<b>District Charters</b>	<u>1,262.97</u>
	<b>27,727.07</b>

# Staffing Benefits

## Benefit Formulas

### Statutory Benefits

In compliance with federal and state laws, Visalia Unified School District provides the following statutory benefits.

#### Social Security / OASDI / FICA / Alternate Retirement

Most employees who are not eligible for STRS participate in the federal Social Security program through mandatory payroll deductions. Social Security, also known as OASDI (old-age, survivor, disability insurance) or FICA (federal insurance contributions act) provides retirement benefits for individuals who have worked the number of years required for eligibility. Other benefits may include disability income, survivor, dependent, and medical benefits. The amount contributed, which is matched by the district is based on a rate determined and established by the Social Security Administration and is currently 6.2% for both the employee and employer. The district also provides an alternate retirement plan (PARS) to substitute and part-time employees who work less than four hours per day in all combined positions. This plan invests employee and employer contributions in a private retirement plan which the employee has access to upon retirement. The rate is currently set at 3.75% for both the employee and employer.

#### Medicare / FICA

Medicare is a federal program which pays certain healthcare expenses for individuals 65 years of age and older. Payment is required through the federal insurance contributions act (FICA). Enrolled individuals must pay deductibles and co-payments, but much of their medical costs are covered by the program. Medicare is less expensive than some other health care programs and it is an important source of post-retirement healthcare. Employees contribute a percentage of their salary each pay period to the program with their employer contributing an equal matching amount. Rates are established by the Medicare program and currently are 1.45% for both employer and employee contributions.

#### Unemployment Insurance

Most employees of the district are covered by the State Unemployment Security laws. Under provisions of these laws, employees of the district who become totally or partially unemployed, and who meet the eligibility requirements set forth may be eligible to receive unemployment compensation. Unemployment contributions are an employer paid expense. The 2019-20 unemployment rate for all districts in the county remains unchanged from 2015-16 and is set at 0.05%.

#### Workers Compensation

The district also sets aside a percentage of the amount it pays each employee for workers compensation insurance. The employer contribution rate for worker's compensation in 2019-20 is projected to be 3.715%.

## **Other Benefits**

In addition to the statutory benefits described above, Visalia Unified School District also contributes to retirement plans and health and welfare benefits.

### Retirement Plans

Certificated employees in regular positions are eligible to participate in the State Teachers Retirement System (STRS). Historically, the district has contributed an amount equivalent to 8.25% of an employee's salary to the plan. However, with the STRS plan facing large unfunded liabilities, increases to employer contributions were enacted in 2014-15. Employer STRS rates increase by 1.85% annually until 2020-21 when rates will reach 19.10% of certificated salary costs. The STRS rate for 2019-20 is 17.1% and is included in 2019-20 budget.

Classified employees who meet certain criteria are eligible to participate in the California Public Employees Retirement System (CalPERS). School districts are required to pay the employer share of PERS costs. For 2019-20, the employer PERS rate has been set at 20.70%. Like STRS, PERS employer costs are also expected to increase dramatically over the next several years in order to pay down the plan's growing unfunded liability. PERS rates are expected to reach 21.5% of salaries by 2020-21.

### Health & Welfare Benefits

The total cost of health and welfare insurance coverage varies based on the plan which is based on bargaining unit.

### *District's Insurance Committee*

- Composed of individuals representing each of the employee groups: VUTA, CSEA, and Management.
- Makes recommendations regarding our health benefits in order to maintain a viable health benefit plan for our employees/retirees.
- Reviews claim utilization & costs, health trends and impact on VUSD benefits.
- Reviews renewal quotes during April of each year.
- Makes recommendations to respective bargaining groups regarding possible health benefit changes.

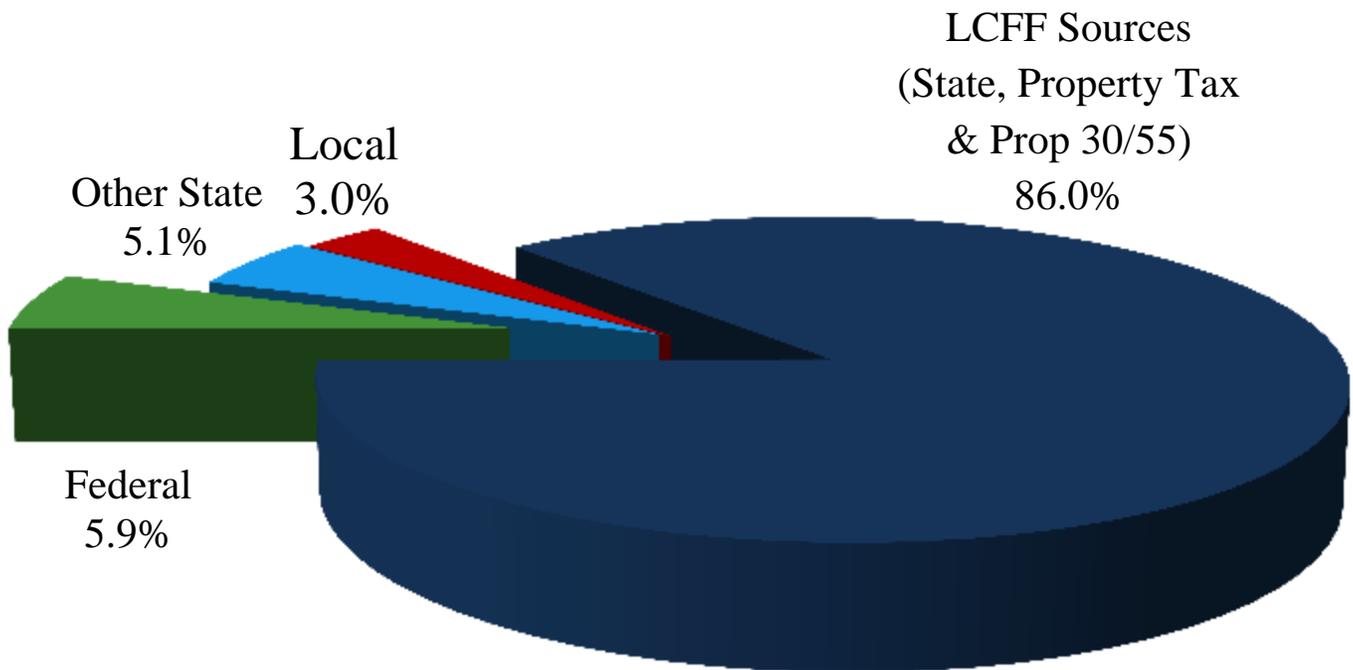
### Other Postemployment Benefits (OPEB)

Employees who retire from Visalia Unified and who have reached a specified age and completed a designated number of years of service will be eligible to receive an annual contribution from the district towards health and welfare costs. The benefits are paid for a maximum of 10 years or until the retired employee reaches age 65, whichever comes first. The current contribution for retiree health insurance is \$13,925. A percentage of all active employees' salaries are paid by the district to fund this cost on a pay-as-you go basis. The rates charged for OPEB costs for 2019-20 to cover current year retiree benefits costs are projected to be 1.14% of salaries and a flat rate of \$810.00 per FTE to fund active retiree benefits.

An actuarial study, dated 7-1-16 has estimated the district's total liability for this plan at \$89,576,134. The district funds a portion of this liability annually in addition to the pay-as-you-go costs. The actuarial determined annual required contribution or ARC is \$8,213,772. To-date, the district has set \$16,248,092 aside in Fund 200, a special reserve fund and plans to add another \$2,247,300 to the fund in 2019-20.

# Combined General Fund Budget

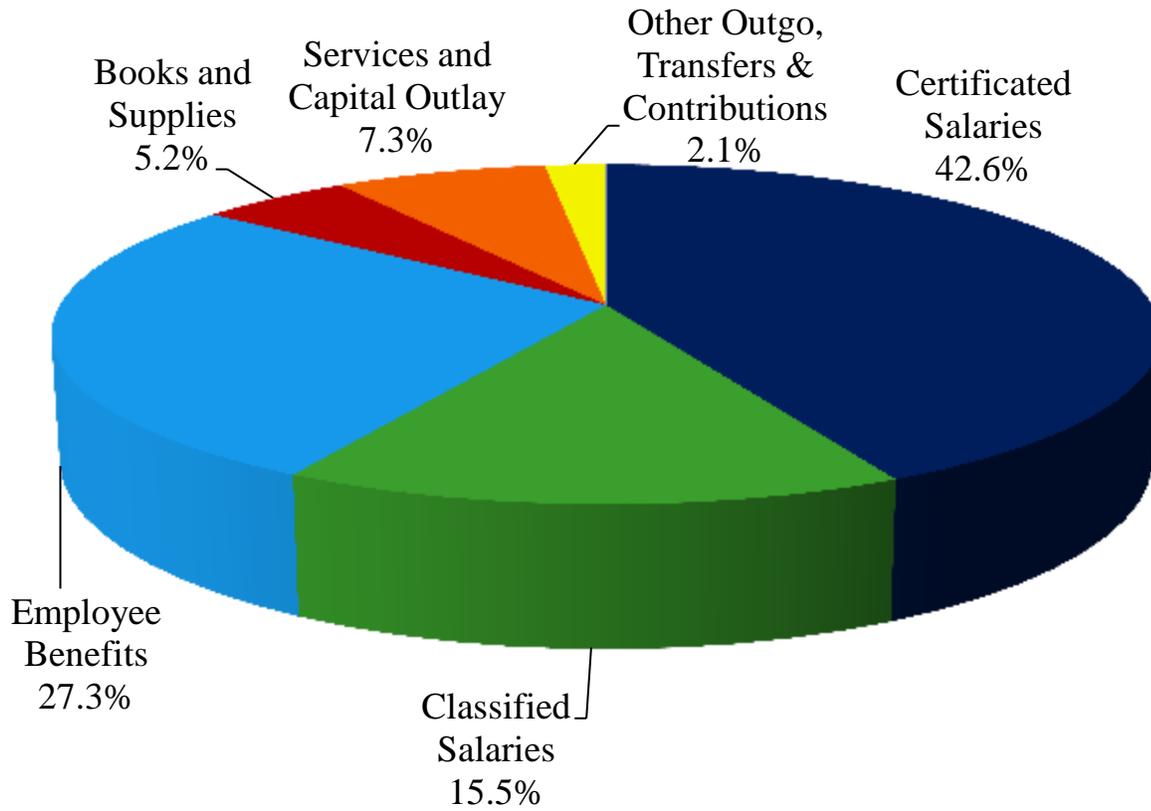
## *REVENUE - General Fund Restricted and Unrestricted*



**FY 19-20 (in millions)**

<b>LCFF Sources</b>	\$	294.77
<b>Federal</b>	\$	20.17
<b>Other State</b>	\$	17.40
<b>Local</b>	\$	10.45
<b>Total</b>	\$	<b>342.79</b>

***EXPENDITURES - General Fund Restricted and Unrestricted***



**FY 19-20 (in millions)**

Certificated Salaries	\$	143.79
Classified Salaries	\$	52.25
Employee Benefits	\$	92.06
Books and Supplies	\$	17.66
Services and Capital Outlay	\$	24.64
Other Outgo, Transfers & Contributions	\$	7.11
<b>Total</b>	<b>\$</b>	<b>337.51</b>

# Revenue Details

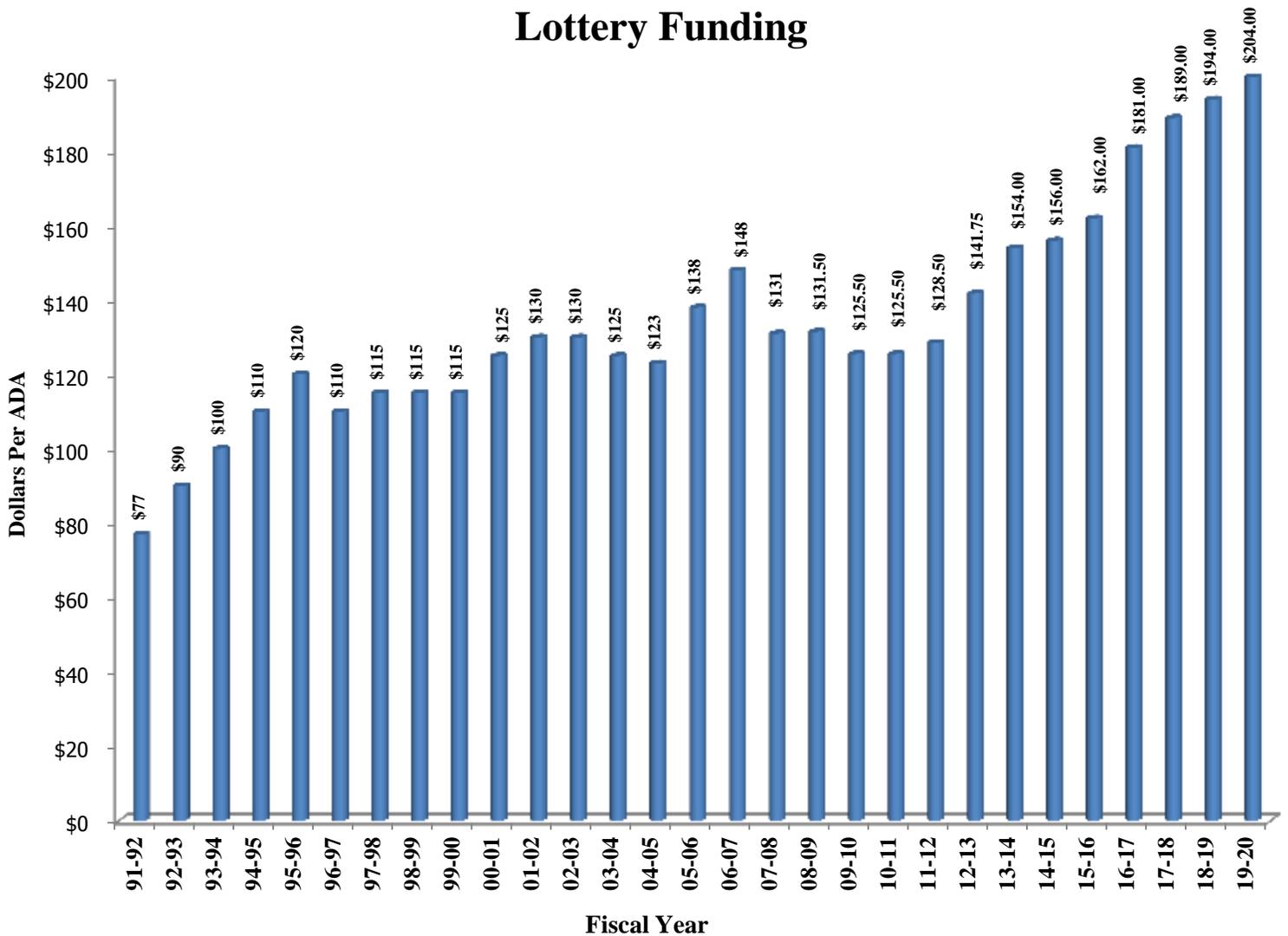
	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Proposed Budget
<b>LCFF SOURCES</b>			
State Aid	207,331,423	201,139,375	211,451,052
Education Protection Account Aid - EPA	35,218,504	42,132,416	42,132,416
Property Taxes	38,789,288	42,832,963	42,832,963
Education Revenue Augmentation Fund (ERAF)	-	-	-
Trfs to Charter Schools in Lieu of Property Taxes	(1,456,089)	(1,655,172)	(1,641,672)
Unrestricted LCFF Transfers	-	-	-
<b>TOTAL LCFF SOURCES</b>	<b>279,883,126</b>	<b>284,449,582</b>	<b>294,774,759</b>
<b>FEDERAL REVENUES</b>			
Special Education Entitlement	4,846,004	4,846,004	4,927,213
Federal Interagency Contract	492,080	483,466	633,258
NCLB/IASA	13,719,124	21,468,529	13,776,000
Voc & Technology Education Act	258,606	283,537	283,537
Other Federal Revenue	549,398	550,508	550,484
<b>TOTAL FEDERAL REVENUES</b>	<b>19,865,212</b>	<b>27,632,044</b>	<b>20,170,492</b>
<b>OTHER STATE REVENUES</b>			
Mandated Costs Reimbursements	10,547,812	6,144,857	1,132,826
State Lottery Revenue	5,267,873	5,267,873	5,864,796
After School Education and Safety (ASES)	441,631	2,284,935	2,284,936
Ca. Clean Energy Jobs Act	-	367,650	-
Career Tech Ed Incentive Grant Program	887,800	1,614,174	-
All Other State Revenue	8,105,647	11,824,608	8,117,319
<b>TOTAL OTHER STATE REVENUE</b>	<b>25,250,763</b>	<b>27,504,097</b>	<b>17,399,877</b>
<b>OTHER LOCAL REVENUES</b>			
Community Redevelopment Funds	1,048,159	1,048,159	1,101,456
Sale of Equipment and Supplies	10,000	100,553	100,000
Leases and Rentals	545,000	445,000	445,000
Interest	1,100,000	1,500,000	1,500,000
Local Interagency Services	2,146,909	2,083,844	2,044,862
Mitigation / Developer Fees	40,000	40,000	40,000
All Other Fees and Contracts	-	-	-
All Other Local Revenue	730,823	3,158,636	698,416
All Other Transfers In	-	-	-
Special Education SELPA Transfers from COE	5,005,157	5,005,157	4,518,524
<b>TOTAL OTHER LOCAL REVENUES</b>	<b>10,626,048</b>	<b>13,381,349</b>	<b>10,448,258</b>
<b>TOTAL REVENUE</b>	<b>335,625,149</b>	<b>352,967,072</b>	<b>342,793,386</b>

# State Lottery Fund

School Districts in California first received proceeds from the State Lottery in 1986. Over the years, lottery income has proven to be a steady but unpredictable source of income fluctuating tremendously, from a high point of \$204 per ADA in 2019-20 to a low of \$77 per ADA in 1991-92.

Lottery revenues are based on the district's annual Average Daily Attendance (ADA). Lottery revenue of \$204 per ADA for 2019-20 is based on \$151 per ADA, Unrestricted and \$53 per ADA, Restricted.

## Lottery Funding



# Site Allocations

LCFF Base funding is used at the site's discretion for instructional and non-instructional supplies. Site allocations are based on 2019-20 estimated enrollment.

## 2019-20 Site LCFF Base Allocations

Site #	Site Name	2019-20 Est. Enrollment	New Total Per Pupil Rate	Total Site Allocation
<b>ELEMENTARY</b>				
341	Annie R. Mitchell	745	\$ 112.986	\$ 84,175
311	Conyer	435	\$ 112.986	\$ 49,149
350	Cottonwood	686	\$ 112.986	\$ 77,509
320	Crestwood	620	\$ 112.986	\$ 70,051
312	Crowley	559	\$ 112.986	\$ 63,159
347	Denton	293	\$ 112.986	\$ 49,938
314	Elbow Creek	546	\$ 112.986	\$ 61,690
342	Four Creeks	672	\$ 112.986	\$ 75,927
325	Golden Oak	588	\$ 112.986	\$ 66,436
316	Goshen	671	\$ 112.986	\$ 75,814
317	Highland	499	\$ 112.986	\$ 56,380
318	Houston	604	\$ 112.986	\$ 68,244
360	Hurley	622	\$ 112.986	\$ 70,277
319	Ivanhoe (Includes 7&8 of 64)	673	\$ 112.986	\$ 76,040
331	Linwood	566	\$ 112.986	\$ 63,950
363	Manuel F. Hernandez	751	\$ 112.986	\$ 84,853
321	Mineral King	627	\$ 112.986	\$ 70,842
322	Mountain View	534	\$ 112.986	\$ 60,335
343	Oak Grove (Includes 7&8 of 156)	972	\$ 112.986	\$ 162,023
353	Pinkham	526	\$ 112.986	\$ 59,431
373	Riverway	773	\$ 112.986	\$ 87,338
324	Royal Oaks	454	\$ 112.986	\$ 51,296
354	Shannon Ranch	676	\$ 112.986	\$ 130,940
328	Veva Blunt	553	\$ 112.986	\$ 62,481
329	Washington	327	\$ 112.986	\$ 36,946
330	Willow Glen (Includes 7&8 of 47)	632	\$ 112.986	\$ 71,407
<b>TOTAL</b>		<b>15,604</b>		<b>\$ 1,886,630</b>
<b>MIDDLE</b>				
505	Divisadero	815	\$ 112.986	\$ 92,084
506	Green Acres	771	\$ 112.986	\$ 87,112
526	Valley Oak	932	\$ 112.986	\$ 105,303
551	Ridgeview	747	\$ 112.986	\$ 84,401
564	La Joya	902	\$ 112.986	\$ 101,914
<b>TOTAL</b>		<b>4,167</b>		<b>\$ 470,813</b>
<b>HIGH</b>				
601	Redwood	2,428	\$ 112.986	\$ 274,330
602	Mt. Whitney	1,621	\$ 112.986	\$ 183,150
636	Golden West	1,807	\$ 112.986	\$ 204,166
638	El Diamante	2,081	\$ 112.986	\$ 235,124
<b>TOTAL</b>		<b>7,937</b>		<b>\$ 896,770</b>
<b>ALTERNATIVE</b>				
603	Sequoia	281	\$ 112.986	\$ 31,749
<b>TOTAL</b>		<b>281</b>		<b>\$ 31,749</b>
<b>TOTAL ALL SITES</b>		<b>27,989</b>		<b>\$ 3,285,963</b>

## 2019-20 LCAP Site Allocations

Site Name	Unduplicated 2019	LCAP Allocation 2019/20
<b>ELEMENTARY</b>		
Annie R. Mitchell	548	\$ 89,587
Conyer	355	\$ 58,035
Cottonwood Creek	433	\$ 70,787
Crestwood	507	\$ 82,884
Crowley	514	\$ 99,448
Denton	X	X
Elbow Creek	416	\$ 68,007
Four Creeks	601	\$ 116,281
Golden Oak	495	\$ 80,922
Goshen	754	\$ 118,990
Highland	505	\$ 97,514
Houston	562	\$ 108,735
Hurley	226	\$ 46,919
Ivanhoe	567	\$ 109,703
Linwood	365	\$ 59,670
Manuel F. Hernandez	467	\$ 76,345
Mineral King	504	\$ 82,557
Mountain View	462	\$ 75,527
Oak Grove	264	X
Pinkham	422	\$ 68,988
Riverway	571	\$ 93,347
Royal Oaks	380	\$ 62,122
Shannon Ranch	282	X
Veva Blunt	518	\$ 84,682
Washington	271	\$ 52,433
Willow Glen	481	\$ 78,634
<b>MIDDLE</b>		
Divisadero Middle	605	\$ 104,507
Green Acres Middle	554	\$ 95,697
La Joya Middle	573	\$ 98,979
Ridgeview Middle	423	\$ 73,069
Valley Oak Middle	740	\$ 127,827
<b>HIGH</b>		
El Diamante High	1228	\$ 91,836
Golden West High	1183	\$ 88,471
Mt. Whitney High	1021	\$ 76,356
Redwood High	1233	\$ 92,285
<b>ALTERNATIVE</b>		
Sequoia High	267	\$ 64,968
Charter Home	60	\$ 174,234
Global Learning	339	\$ 656,327
VCIS	393	\$ 1,020,738
VTEC	149	\$ 244,629
<b>TOTALS</b>	<b>20,238</b>	<b>\$4,892,039</b>

# Reserves & Ending Fund Balance

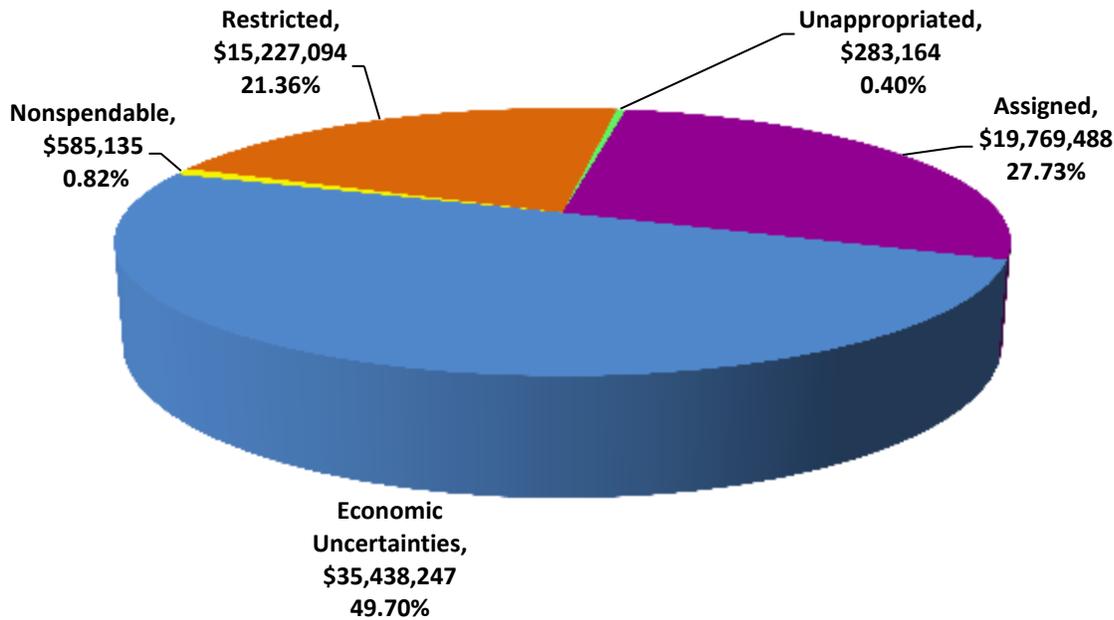
The total budget includes the beginning balance and all anticipated income for the year. The “ending balance” is the resources that remain after expenditures are deducted from the total budget amount. The ending balance is also referred to as the District’s “Reserves”.

## Remaining Unrestricted General Funds

### Components of Ending Fund Balance:

- Reserve for Revolving Cash – Money set aside for emergency needs
- Designation for Economic Uncertainties – State mandated minimum of 3% of total anticipated expenditures; however VUSD maintains approximately 10- 15%
- Other Designations – Designations for specific purposes
- Restricted
- Stores – Custodial Warehouse stock
- Unappropriated Balance – Funds not designated for specific purpose

### *Estimated Balance 6/30/20*



Assigned	FY 19-20
Pension Trust Account	\$ 6,535,200
Unrestricted LCAP Reserve	\$ 2,590,970
Technology Replacement	\$ 2,500,000
Negotiated Salary & Benefits Increase	\$ 8,143,318
<b>Total</b>	<b>\$ 19,769,488</b>

# Other Restricted Funds

The District operates other special purpose funds in addition to the General Fund. These funds are utilized for any transactions permitted or required by law to be in a separate fund.

Fund	Revenues (in millions)	Expenditures (in millions)
Adult Education – Fund 110	\$5.75	\$5.75
Child Development State Preschool – Fund 121	4.00	4.00
Cafeteria – Fund 130	13.21	12.50
Postemployment Benefit Reserve - Fund 200	0.10	-
Building (Measure A) – Fund 210	-	-
Capital Facilities – Fund 250	3.83	3.83
County School Facility – Fund 350	-	-
Facilities – Fund 400	0.10	0.12
Bond Interest and Redemption – Fund 510 (Measure E)	2.76	2.71
Debt Service – Fund 560 (COP)	4.55	4.55
Self Insurance – Fund 670	46.56	48.34
<b>Total Other Funds</b>	<b>\$80.86</b>	<b>\$81.80</b>

# Multi-Year Projection

## *Unrestricted General Fund*

(in millions)

	2019-20	2020-21 Projection	2021-22 Projection
<b>Revenues</b>			
LCFF	\$ 294.77	\$ 303.83	\$ 312.29
Other State and Local	\$ 9.95	\$ 9.95	\$ 9.95
Contributions	\$ (43.01)	\$ (44.30)	\$ (45.63)
<b>Total</b>	<b>\$ 261.71</b>	<b>\$ 269.48</b>	<b>\$ 276.61</b>
<b>Expenditures</b>			
Salaries and Benefits	\$ 233.64	\$ 247.03	\$ 251.04
Supplies, Services and Capital	\$ 21.88	\$ 21.88	\$ 21.88
Other Outgo	\$ 4.74	\$ 4.74	\$ 4.74
<b>Total</b>	<b>\$ 260.26</b>	<b>\$ 273.65</b>	<b>\$ 277.66</b>
Surplus/Deficit	\$ 1.45	\$ (4.17)	\$ (1.05)
COLA	\$ (8.14)		
	<b>\$ (6.69)</b>	<b>\$ (4.17)</b>	<b>\$ (1.05)</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	284,449,582.00	0.00	284,449,582.00	294,774,759.00	0.00	294,774,759.00	3.6%
2) Federal Revenue		8100-8299	30,000.00	27,602,044.00	27,632,044.00	30,000.00	20,140,492.00	20,170,492.00	-27.0%
3) Other State Revenue		8300-8599	10,189,339.00	17,314,758.00	27,504,097.00	5,553,925.00	11,845,952.00	17,399,877.00	-36.7%
4) Other Local Revenue		8600-8799	6,839,894.00	6,541,455.00	13,381,349.00	4,368,467.00	6,079,791.00	10,448,258.00	-21.9%
5) TOTAL, REVENUES			301,508,815.00	51,458,257.00	352,967,072.00	304,727,151.00	38,066,235.00	342,793,386.00	-2.9%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	119,976,658.00	17,846,596.00	137,823,254.00	125,201,213.00	18,590,599.00	143,791,812.00	4.3%
2) Classified Salaries		2000-2999	35,778,639.00	12,602,247.00	48,380,886.00	38,628,177.00	13,622,615.00	52,250,792.00	8.0%
3) Employee Benefits		3000-3999	66,656,692.00	20,954,250.00	87,610,942.00	69,807,421.00	22,255,623.00	92,063,044.00	5.1%
4) Books and Supplies		4000-4999	16,626,972.00	18,920,063.00	35,547,035.00	10,758,872.00	6,901,054.00	17,659,926.00	-50.3%
5) Services and Other Operating Expenditures		5000-5999	15,107,218.00	17,304,910.00	32,412,128.00	10,273,892.00	12,006,315.00	22,280,207.00	-31.3%
6) Capital Outlay		6000-6999	14,048,381.00	7,913,359.00	21,961,740.00	850,747.00	1,505,000.00	2,355,747.00	-89.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,738,091.00	0.00	4,738,091.00	3,457,885.00	0.00	3,457,885.00	-27.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,914,442.00)	1,020,524.00	(893,918.00)	(1,729,283.00)	691,555.00	(1,037,728.00)	16.1%
9) TOTAL, EXPENDITURES			271,018,209.00	96,561,949.00	367,580,158.00	257,248,924.00	75,572,761.00	332,821,685.00	-9.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			30,490,606.00	(45,103,692.00)	(14,613,086.00)	47,478,227.00	(37,506,526.00)	9,971,701.00	-168.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,654,456.00	1,614,704.00	7,269,160.00	3,017,430.00	1,668,001.00	4,685,431.00	-35.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(41,639,553.00)	41,639,553.00	0.00	(43,007,095.00)	43,007,095.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(47,294,009.00)	40,024,849.00	(7,269,160.00)	(46,024,525.00)	41,339,094.00	(4,685,431.00)	-35.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(16,803,403.00)	(5,078,843.00)	(21,882,246.00)	1,453,702.00	3,832,568.00	5,286,270.00	-124.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	71,425,735.55	16,473,369.12	87,899,104.67	54,622,332.55	11,394,526.12	66,016,858.67	-24.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,425,735.55	16,473,369.12	87,899,104.67	54,622,332.55	11,394,526.12	66,016,858.67	-24.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,425,735.55	16,473,369.12	87,899,104.67	54,622,332.55	11,394,526.12	66,016,858.67	-24.9%
2) Ending Balance, June 30 (E + F1e)			54,622,332.55	11,394,526.12	66,016,858.67	56,076,034.55	15,227,094.12	71,303,128.67	8.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	39,655.18	0.00	39,655.18	50,000.00	0.00	50,000.00	26.1%
Stores		9712	190,429.59	0.00	190,429.59	250,000.00	0.00	250,000.00	31.3%
Prepaid Items		9713	285,135.12	0.00	285,135.12	285,135.12	0.00	285,135.12	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	11,394,526.12	11,394,526.12	0.00	15,227,094.12	15,227,094.12	33.6%
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	9,126,170.00	0.00	9,126,170.00	19,769,488.00	0.00	19,769,488.00	116.6%
Pension Trust Account	0000	9780				6,535,200.00		6,535,200.00	
Unrestricted LCAP Reserve	0000	9780				2,590,970.00		2,590,970.00	
Technology Replacement	0000	9780				2,500,000.00		2,500,000.00	
Negotiated Salary & Benefit Increases	0000	9780				8,143,318.00		8,143,318.00	
Pension Trust Account	0000	9780	6,535,200.00		6,535,200.00				
Unrestricted LCAP Reserve	0000	9780	2,590,970.00		2,590,970.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	44,850,021.66	0.00	44,850,021.66	35,438,247.02	0.00	35,438,247.02	-21.0%
Unassigned/Unappropriated Amount		9790	130,921.00	0.00	130,921.00	283,164.41	0.00	283,164.41	116.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	87,694,740.45	(22,622,912.45)	65,071,828.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	6,586.18	6,586.18				
c) in Revolving Cash Account		9130	39,655.18	0.00	39,655.18				
d) with Fiscal Agent/Trustee		9135	6,535,200.00	0.00	6,535,200.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	224,369.26	1,387,878.65	1,612,247.91				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	350,000.00	0.00	350,000.00				
6) Stores		9320	190,429.59	0.00	190,429.59				
7) Prepaid Expenditures		9330	285,135.12	0.00	285,135.12				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			95,319,529.60	(21,228,447.62)	74,091,081.98				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	2,440,938.79	44,279.57	2,485,218.36				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			2,440,938.79	44,279.57	2,485,218.36				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			92,878,590.81	(21,272,727.19)	71,605,863.62				

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	201,139,375.00	0.00	201,139,375.00	211,451,052.00	0.00	211,451,052.00	5.1%
Education Protection Account State Aid - Current Year		8012	42,132,416.00	0.00	42,132,416.00	42,132,416.00	0.00	42,132,416.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	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	42,832,963.00	0.00	42,832,963.00	42,832,963.00	0.00	42,832,963.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>286,104,754.00</b>	<b>0.00</b>	<b>286,104,754.00</b>	<b>296,416,431.00</b>	<b>0.00</b>	<b>296,416,431.00</b>	<b>3.6%</b>
<b>LCFF Transfers</b>									
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	(1,655,172.00)	0.00	(1,655,172.00)	(1,641,672.00)	0.00	(1,641,672.00)	-0.8%
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%
<b>TOTAL, LCFF SOURCES</b>			<b>284,449,582.00</b>	<b>0.00</b>	<b>284,449,582.00</b>	<b>294,774,759.00</b>	<b>0.00</b>	<b>294,774,759.00</b>	<b>3.6%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,846,004.00	4,846,004.00	0.00	4,927,213.00	4,927,213.00	1.7%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	483,466.00	483,466.00	0.00	633,258.00	633,258.00	31.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		14,941,827.00	14,941,827.00		10,049,652.00	10,049,652.00	-32.7%
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		2,064,888.00	2,064,888.00		1,181,701.00	1,181,701.00	-42.8%
Title III, Part A, Immigrant Student Program	4201	8290		34,908.00	34,908.00		34,908.00	34,908.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,165,540.00	1,165,540.00		411,850.00	411,850.00	-64.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		3,261,366.00	3,261,366.00		2,097,889.00	2,097,889.00	-35.7%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		283,537.00	283,537.00		283,537.00	283,537.00	0.0%
All Other Federal Revenue	All Other	8290	30,000.00	520,508.00	550,508.00	30,000.00	520,484.00	550,484.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>30,000.00</b>	<b>27,602,044.00</b>	<b>27,632,044.00</b>	<b>30,000.00</b>	<b>20,140,492.00</b>	<b>20,170,492.00</b>	<b>-27.0%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,144,857.00	0.00	6,144,857.00	1,132,826.00	0.00	1,132,826.00	-81.6%
Lottery - Unrestricted and Instructional Materials		8560	3,964,482.00	1,303,391.00	5,267,873.00	4,341,099.00	1,523,697.00	5,864,796.00	11.3%
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		2,284,935.00	2,284,935.00		2,284,936.00	2,284,936.00	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		367,650.00	367,650.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		1,614,174.00	1,614,174.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	80,000.00	11,744,608.00	11,824,608.00	80,000.00	8,037,319.00	8,117,319.00	-31.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>10,189,339.00</b>	<b>17,314,758.00</b>	<b>27,504,097.00</b>	<b>5,553,925.00</b>	<b>11,845,952.00</b>	<b>17,399,877.00</b>	<b>-36.7%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
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	1,048,159.00	1,048,159.00	0.00	1,101,456.00	1,101,456.00	5.1%
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	100,553.00	0.00	100,553.00	100,000.00	0.00	100,000.00	-0.5%
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	270,000.00	175,000.00	445,000.00	270,000.00	175,000.00	445,000.00	0.0%
Interest		8660	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments									
		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,000,199.00	83,645.00	2,083,844.00	1,961,217.00	83,645.00	2,044,862.00	-1.9%
Mitigation/Developer Fees		8681	40,000.00	0.00	40,000.00	0.00	40,000.00	40,000.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (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	2,929,142.00	229,494.00	3,158,636.00	537,250.00	161,166.00	698,416.00	-77.9%
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		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		5,005,157.00	5,005,157.00		4,518,524.00	4,518,524.00	-9.7%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,839,894.00</b>	<b>6,541,455.00</b>	<b>13,381,349.00</b>	<b>4,368,467.00</b>	<b>6,079,791.00</b>	<b>10,448,258.00</b>	<b>-21.9%</b>
<b>TOTAL, REVENUES</b>			<b>301,508,815.00</b>	<b>51,458,257.00</b>	<b>352,967,072.00</b>	<b>304,727,151.00</b>	<b>38,066,235.00</b>	<b>342,793,386.00</b>	<b>-2.9%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	97,319,644.00	14,730,191.00	112,049,835.00	102,396,546.00	15,438,756.00	117,835,302.00	5.2%
Certificated Pupil Support Salaries		1200	4,902,452.00	1,249,714.00	6,152,166.00	4,841,603.00	1,291,511.00	6,133,114.00	-0.3%
Certificated Supervisors' and Administrators' Salaries		1300	17,668,566.00	1,847,691.00	19,516,257.00	17,946,684.00	1,860,332.00	19,807,016.00	1.5%
Other Certificated Salaries		1900	85,996.00	19,000.00	104,996.00	16,380.00	0.00	16,380.00	-84.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>119,976,658.00</b>	<b>17,846,596.00</b>	<b>137,823,254.00</b>	<b>125,201,213.00</b>	<b>18,590,599.00</b>	<b>143,791,812.00</b>	<b>4.3%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	2,193,715.00	7,235,143.00	9,428,858.00	2,843,644.00	8,088,968.00	10,932,612.00	15.9%
Classified Support Salaries		2200	14,173,669.00	3,795,201.00	17,968,870.00	14,055,611.00	3,844,048.00	17,899,659.00	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	3,568,569.00	356,345.00	3,924,914.00	3,538,049.00	405,016.00	3,943,065.00	0.5%
Clerical, Technical and Office Salaries		2400	10,581,356.00	470,169.00	11,051,525.00	13,354,660.00	538,347.00	13,893,007.00	25.7%
Other Classified Salaries		2900	5,261,330.00	745,389.00	6,006,719.00	4,836,213.00	746,236.00	5,582,449.00	-7.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>35,778,639.00</b>	<b>12,602,247.00</b>	<b>48,380,886.00</b>	<b>38,628,177.00</b>	<b>13,622,615.00</b>	<b>52,250,792.00</b>	<b>8.0%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	19,427,820.00	9,628,813.00	29,056,633.00	20,897,117.00	9,875,942.00	30,773,059.00	5.9%
PERS		3201-3202	5,926,291.00	2,153,801.00	8,080,092.00	7,325,125.00	2,648,473.00	9,973,598.00	23.4%
OASDI/Medicare/Alternative		3301-3302	4,355,529.00	1,213,062.00	5,568,591.00	4,538,001.00	1,267,764.00	5,805,765.00	4.3%
Health and Welfare Benefits		3401-3402	27,411,451.00	6,069,433.00	33,480,884.00	27,570,187.00	6,152,211.00	33,722,398.00	0.7%
Unemployment Insurance		3501-3502	77,416.00	15,473.00	92,889.00	79,481.00	15,299.00	94,780.00	2.0%
Workers' Compensation		3601-3602	5,874,327.00	1,126,855.00	7,001,182.00	5,899,550.00	1,142,757.00	7,042,307.00	0.6%
OPEB, Allocated		3701-3702	1,976,351.00	375,593.00	2,351,944.00	1,809,833.00	350,246.00	2,160,079.00	-8.2%
OPEB, Active Employees		3751-3752	1,607,507.00	371,220.00	1,978,727.00	1,688,127.00	382,463.00	2,070,590.00	4.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	420,468.00	420,468.00	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>66,656,692.00</b>	<b>20,954,250.00</b>	<b>87,610,942.00</b>	<b>69,807,421.00</b>	<b>22,255,623.00</b>	<b>92,063,044.00</b>	<b>5.1%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	7,303,391.00	7,303,391.00	0.00	4,523,697.00	4,523,697.00	-38.1%
Books and Other Reference Materials		4200	50.00	0.00	50.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	14,717,954.60	10,665,493.01	25,383,447.61	10,276,255.00	2,201,974.00	12,478,229.00	-50.8%
Noncapitalized Equipment		4400	1,908,967.40	933,414.99	2,842,382.39	482,617.00	161,727.00	644,344.00	-77.3%
Food		4700	0.00	17,764.00	17,764.00	0.00	13,656.00	13,656.00	-23.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>16,626,972.00</b>	<b>18,920,063.00</b>	<b>35,547,035.00</b>	<b>10,758,872.00</b>	<b>6,901,054.00</b>	<b>17,659,926.00</b>	<b>-50.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	5,228,857.00	5,228,857.00	0.00	4,143,000.00	4,143,000.00	-20.8%
Travel and Conferences		5200	564,282.00	520,466.00	1,084,748.00	475,590.00	321,842.00	797,432.00	-26.5%
Dues and Memberships		5300	220,787.00	3,463.00	224,250.00	219,504.00	2,903.00	222,407.00	-0.8%
Insurance		5400 - 5450	2,012,897.00	0.00	2,012,897.00	2,301,657.00	0.00	2,301,657.00	14.3%
Operations and Housekeeping Services		5500	1,850,000.00	3,567,500.00	5,417,500.00	1,975,000.00	3,608,955.00	5,583,955.00	3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,892,530.00	1,228,397.00	3,120,927.00	853,518.00	368,543.00	1,222,061.00	-60.8%
Transfers of Direct Costs		5710	(595,570.00)	595,570.00	0.00	(215,491.00)	215,491.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(64,244.00)	1,816.00	(62,428.00)	(66,300.00)	1,816.00	(64,484.00)	3.3%
Professional/Consulting Services and Operating Expenditures		5800	8,607,563.00	6,110,677.00	14,718,240.00	4,119,230.00	3,300,232.00	7,419,462.00	-49.6%
Communications		5900	618,973.00	48,164.00	667,137.00	611,184.00	43,533.00	654,717.00	-1.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>15,107,218.00</b>	<b>17,304,910.00</b>	<b>32,412,128.00</b>	<b>10,273,892.00</b>	<b>12,006,315.00</b>	<b>22,280,207.00</b>	<b>-31.3%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	5,490,000.00	22,960.00	5,512,960.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	22,071.00	1,659,477.00	1,681,548.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	4,721,357.00	5,444,462.00	10,165,819.00	0.00	1,500,000.00	1,500,000.00	-85.2%
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	3,807,407.00	786,460.00	4,593,867.00	850,747.00	5,000.00	855,747.00	-81.4%
Equipment Replacement		6500	7,546.00	0.00	7,546.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>14,048,381.00</b>	<b>7,913,359.00</b>	<b>21,961,740.00</b>	<b>850,747.00</b>	<b>1,505,000.00</b>	<b>2,355,747.00</b>	<b>-89.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,992,517.00	0.00	2,992,517.00	2,877,946.00	0.00	2,877,946.00	-3.8%
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	50,000.00	0.00	50,000.00	40,000.00	0.00	40,000.00	-20.0%
Debt Service									
Debt Service - Interest		7438	1,156,971.00	0.00	1,156,971.00	37,718.00	0.00	37,718.00	-96.7%
Other Debt Service - Principal		7439	513,603.00	0.00	513,603.00	477,221.00	0.00	477,221.00	-7.1%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>4,738,091.00</b>	<b>0.00</b>	<b>4,738,091.00</b>	<b>3,457,885.00</b>	<b>0.00</b>	<b>3,457,885.00</b>	<b>-27.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,020,524.00)	1,020,524.00	0.00	(691,555.00)	691,555.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(893,918.00)	0.00	(893,918.00)	(1,037,728.00)	0.00	(1,037,728.00)	16.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,914,442.00)</b>	<b>1,020,524.00</b>	<b>(893,918.00)</b>	<b>(1,729,283.00)</b>	<b>691,555.00</b>	<b>(1,037,728.00)</b>	<b>16.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>271,018,209.00</b>	<b>96,561,949.00</b>	<b>367,580,158.00</b>	<b>257,248,924.00</b>	<b>75,572,761.00</b>	<b>332,821,685.00</b>	<b>-9.5%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	5,458,860.00	0.00	5,458,860.00	1,705,755.00	0.00	1,705,755.00	-68.8%
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	80,592.00	0.00	80,592.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	115,004.00	1,614,704.00	1,729,708.00	1,311,675.00	1,668,001.00	2,979,676.00	72.3%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>5,654,456.00</b>	<b>1,614,704.00</b>	<b>7,269,160.00</b>	<b>3,017,430.00</b>	<b>1,668,001.00</b>	<b>4,685,431.00</b>	<b>-35.5%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>									
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(41,639,553.00)	41,639,553.00	0.00	(43,007,095.00)	43,007,095.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(41,639,553.00)</b>	<b>41,639,553.00</b>	<b>0.00</b>	<b>(43,007,095.00)</b>	<b>43,007,095.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(47,294,009.00)</b>	<b>40,024,849.00</b>	<b>(7,269,160.00)</b>	<b>(46,024,525.00)</b>	<b>41,339,094.00</b>	<b>(4,685,431.00)</b>	<b>-35.5%</b>



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	379,673.00	330,221.00	-13.0%
3) Other State Revenue		8300-8599	5,277,411.00	5,291,954.00	0.3%
4) Other Local Revenue		8600-8799	483,394.00	128,000.00	-73.5%
5) TOTAL, REVENUES			6,140,478.00	5,750,175.00	-6.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,735,795.00	2,806,306.00	2.6%
2) Classified Salaries		2000-2999	712,884.00	680,250.00	-4.6%
3) Employee Benefits		3000-3999	1,425,594.00	1,379,191.00	-3.3%
4) Books and Supplies		4000-4999	377,084.00	365,748.00	-3.0%
5) Services and Other Operating Expenditures		5000-5999	694,816.00	270,018.00	-61.1%
6) Capital Outlay		6000-6999	48,937.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	228,346.00	248,662.00	8.9%
9) TOTAL, EXPENDITURES			6,223,456.00	5,750,175.00	-7.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(82,978.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(82,978.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	5,066,676.23	4,983,698.23	-1.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			5,066,676.23	4,983,698.23	-1.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			5,066,676.23	4,983,698.23	-1.6%
2) Ending Balance, June 30 (E + F1e)					
			4,983,698.23	4,983,698.23	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	310,462.10	310,462.10	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	4,673,236.13	4,673,236.13	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,705,493.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	26,364.60		
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	233.00		
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			5,732,090.73		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	2,291.09		
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			2,291.09		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,729,799.64		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	24,572.00	20,000.00	-18.6%
All Other Federal Revenue	All Other	8290	355,101.00	310,221.00	-12.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>379,673.00</b>	<b>330,221.00</b>	<b>-13.0%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	17,523.00	17,523.00	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	5,174,441.00	5,174,431.00	0.0%
All Other State Revenue	All Other	8590	85,447.00	100,000.00	17.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,277,411.00</b>	<b>5,291,954.00</b>	<b>0.3%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	57,394.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	175,000.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	251,000.00	128,000.00	-49.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>483,394.00</b>	<b>128,000.00</b>	<b>-73.5%</b>
<b>TOTAL, REVENUES</b>			<b>6,140,478.00</b>	<b>5,750,175.00</b>	<b>-6.4%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,080,972.00	2,146,644.00	3.2%
Certificated Pupil Support Salaries		1200	81,409.00	78,409.00	-3.7%
Certificated Supervisors' and Administrators' Salaries		1300	573,414.00	581,253.00	1.4%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,735,795.00</b>	<b>2,806,306.00</b>	<b>2.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	43,808.00	46,828.00	6.9%
Classified Support Salaries		2200	46,265.00	46,265.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	617,168.00	587,157.00	-4.9%
Other Classified Salaries		2900	5,643.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>712,884.00</b>	<b>680,250.00</b>	<b>-4.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	420,673.00	410,212.00	-2.5%
PERS		3201-3202	121,236.00	140,812.00	16.1%
OASDI/Medicare/Alternative		3301-3302	91,190.00	85,776.00	-5.9%
Health and Welfare Benefits		3401-3402	587,783.00	557,800.00	-5.1%
Unemployment Insurance		3501-3502	1,752.00	1,540.00	-12.1%
Workers' Compensation		3601-3602	126,068.00	114,388.00	-9.3%
OPEB, Allocated		3701-3702	41,693.00	34,804.00	-16.5%
OPEB, Active Employees		3751-3752	35,199.00	33,859.00	-3.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,425,594.00</b>	<b>1,379,191.00</b>	<b>-3.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	326,930.00	352,748.00	7.9%
Noncapitalized Equipment		4400	50,154.00	13,000.00	-74.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>377,084.00</b>	<b>365,748.00</b>	<b>-3.0%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	57,885.00	25,162.00	-56.5%
Dues and Memberships		5300	2,450.00	1,500.00	-38.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	58,000.00	75,000.00	29.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,599.00	16,210.00	-55.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,547.00	6,000.00	-48.0%
Professional/Consulting Services and Operating Expenditures		5800	519,029.00	139,346.00	-73.2%
Communications		5900	9,306.00	6,800.00	-26.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>694,816.00</b>	<b>270,018.00</b>	<b>-61.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	4,540.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	22,255.00	0.00	-100.0%
Equipment		6400	22,142.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>48,937.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	228,346.00	248,662.00	8.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			228,346.00	248,662.00	8.9%
<b>TOTAL, EXPENDITURES</b>			6,223,456.00	5,750,175.00	-7.6%

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



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	239,534.00	400,992.00	67.4%
3) Other State Revenue		8300-8599	2,320,081.00	3,608,931.00	55.6%
4) Other Local Revenue		8600-8799	192.00	0.00	-100.0%
5) TOTAL REVENUES			2,559,807.00	4,009,923.00	56.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	170,114.00	284,474.00	67.2%
2) Classified Salaries		2000-2999	1,175,339.00	1,826,203.00	55.4%
3) Employee Benefits		3000-3999	438,391.00	795,538.00	81.5%
4) Books and Supplies		4000-4999	324,079.00	817,397.00	152.2%
5) Services and Other Operating Expenditures		5000-5999	218,298.00	52,650.00	-75.9%
6) Capital Outlay		6000-6999	5,449.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	123,664.00	50,000.00	-59.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	104,473.00	183,661.00	75.8%
9) TOTAL EXPENDITURES			2,559,807.00	4,009,923.00	56.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	347,561.36	347,561.36	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			347,561.36	347,561.36	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			347,561.36	347,561.36	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	347,561.36	347,561.36	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	491,081.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			491,081.87		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	7.80		
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			7.80		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			491,074.07		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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	239,534.00	400,992.00	67.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>239,534.00</b>	<b>400,992.00</b>	<b>67.4%</b>
<b>OTHER STATE REVENUE</b>					
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	2,258,464.00	3,608,931.00	59.8%
All Other State Revenue	All Other	8590	61,617.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,320,081.00</b>	<b>3,608,931.00</b>	<b>55.6%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	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	192.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>192.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,559,807.00</b>	<b>4,009,923.00</b>	<b>56.6%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	57,506.00	50,000.00	-13.1%
Certificated Pupil Support Salaries		1200	16,690.00	16,690.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	95,918.00	217,784.00	127.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>170,114.00</b>	<b>284,474.00</b>	<b>67.2%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,077,264.00	1,718,119.00	59.5%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	38,111.00	45,622.00	19.7%
Clerical, Technical and Office Salaries		2400	59,964.00	62,462.00	4.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,175,339.00</b>	<b>1,826,203.00</b>	<b>55.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	40,796.00	60,088.00	47.3%
PERS		3201-3202	152,069.00	159,447.00	4.9%
OASDI/Medicare/Alternative		3301-3302	85,246.00	85,031.00	-0.3%
Health and Welfare Benefits		3401-3402	87,730.00	139,785.00	59.3%
Unemployment Insurance		3501-3502	681.00	738.00	8.4%
Workers' Compensation		3601-3602	50,864.00	54,982.00	8.1%
OPEB, Allocated		3701-3702	15,355.00	16,593.00	8.1%
OPEB, Active Employees		3751-3752	5,650.00	8,701.00	54.0%
Other Employee Benefits		3901-3902	0.00	270,173.00	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>438,391.00</b>	<b>795,538.00</b>	<b>81.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	227,946.00	817,397.00	258.6%
Noncapitalized Equipment		4400	96,133.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>324,079.00</b>	<b>817,397.00</b>	<b>152.2%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,271.00	7,000.00	-15.4%
Dues and Memberships		5300	1,280.00	1,500.00	17.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	25,000.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,000.00	1,800.00	-55.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,976.00	3,000.00	-49.8%
Professional/Consulting Services and Operating Expenditures		5800	196,271.00	10,000.00	-94.9%
Communications		5900	2,500.00	4,350.00	74.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>218,298.00</b>	<b>52,650.00</b>	<b>-75.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	5,449.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,449.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	123,664.00	50,000.00	-59.6%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>123,664.00</b>	<b>50,000.00</b>	<b>-59.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	104,473.00	183,661.00	75.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>104,473.00</b>	<b>183,661.00</b>	<b>75.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,559,807.00</b>	<b>4,009,923.00</b>	<b>56.6%</b>

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



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,248,560.00	11,400,000.00	11.2%
3) Other State Revenue		8300-8599	805,780.00	830,000.00	3.0%
4) Other Local Revenue		8600-8799	979,000.00	983,000.00	0.4%
5) TOTAL, REVENUES			12,033,340.00	13,213,000.00	9.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,321,573.00	4,424,427.00	2.4%
3) Employee Benefits		3000-3999	2,596,596.00	2,752,271.00	6.0%
4) Books and Supplies		4000-4999	4,467,573.00	4,530,475.00	1.4%
5) Services and Other Operating Expenditures		5000-5999	167,405.00	191,084.00	14.1%
6) Capital Outlay		6000-6999	156,780.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	561,099.00	605,405.00	7.9%
9) TOTAL, EXPENDITURES			12,271,026.00	12,503,662.00	1.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(237,686.00)	709,338.00	-398.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	80,592.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			80,592.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(157,094.00)	709,338.00	-551.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,573,529.02	1,416,435.02	-10.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,573,529.02	1,416,435.02	-10.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,573,529.02	1,416,435.02	-10.0%
2) Ending Balance, June 30 (E + F1e)					
			1,416,435.02	2,125,773.02	50.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	154,458.29	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	1,261,976.73	2,125,773.02	68.4%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	746,831.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	22,553.36		
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	154,458.29		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			923,842.78		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	76.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	350,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			350,076.85		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			573,765.93		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	10,248,560.00	11,400,000.00	11.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>10,248,560.00</b>	<b>11,400,000.00</b>	<b>11.2%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	805,780.00	830,000.00	3.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>805,780.00</b>	<b>830,000.00</b>	<b>3.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	900,000.00	900,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	14,000.00	15,000.00	7.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	35,000.00	40,000.00	14.3%
Other Local Revenue					
All Other Local Revenue		8699	30,000.00	28,000.00	-6.7%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>979,000.00</b>	<b>983,000.00</b>	<b>0.4%</b>
<b>TOTAL, REVENUES</b>			<b>12,033,340.00</b>	<b>13,213,000.00</b>	<b>9.8%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	3,473,750.00	3,585,501.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	556,028.00	523,886.00	-5.8%
Clerical, Technical and Office Salaries		2400	291,795.00	315,040.00	8.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,321,573.00</b>	<b>4,424,427.00</b>	<b>2.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	688,273.00	828,043.00	20.3%
OASDI/Medicare/Alternative		3301-3302	314,169.00	330,452.00	5.2%
Health and Welfare Benefits		3401-3402	1,306,192.00	1,302,794.00	-0.3%
Unemployment Insurance		3501-3502	2,170.00	2,272.00	4.7%
Workers' Compensation		3601-3602	161,238.00	164,368.00	1.9%
OPEB, Allocated		3701-3702	50,198.00	50,438.00	0.5%
OPEB, Active Employees		3751-3752	74,356.00	73,904.00	-0.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,596,596.00</b>	<b>2,752,271.00</b>	<b>6.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	406,642.00	475.00	-99.9%
Noncapitalized Equipment		4400	35,191.00	30,000.00	-14.8%
Food		4700	4,025,740.00	4,500,000.00	11.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,467,573.00</b>	<b>4,530,475.00</b>	<b>1.4%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,500.00	13,500.00	28.6%
Dues and Memberships		5300	600.00	600.00	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	27,000.00	36,000.00	33.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	40,805.00	52,484.00	28.6%
Professional/Consulting Services and Operating Expenditures		5800	75,000.00	75,000.00	0.0%
Communications		5900	13,500.00	13,500.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>167,405.00</b>	<b>191,084.00</b>	<b>14.1%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	111,524.00	0.00	-100.0%
Equipment		6400	45,256.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>156,780.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	561,099.00	605,405.00	7.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>561,099.00</b>	<b>605,405.00</b>	<b>7.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>12,271,026.00</b>	<b>12,503,662.00</b>	<b>1.9%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	80,592.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			80,592.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			80,592.00	0.00	-100.0%



July 1 Budget  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			100,000.00	100,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,247,300.00	2,247,300.00	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			2,247,300.00	2,247,300.00	0.0%

July 1 Budget  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,347,300.00	2,347,300.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,137,501.22	18,484,801.22	14.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,137,501.22	18,484,801.22	14.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,137,501.22	18,484,801.22	14.5%
2) Ending Balance, June 30 (E + F1e)			18,484,801.22	20,832,101.22	12.7%
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	18,484,801.22	20,832,101.22	12.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	16,359,030.14		
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			16,359,030.14		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			16,359,030.14		

July 1 Budget  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	100,000.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			100,000.00	100,000.00	0.0%
<b>TOTAL, REVENUES</b>			100,000.00	100,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	1,680,755.00	1,680,755.00	0.0%
Other Authorized Interfund Transfers In		8919	566,545.00	566,545.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>2,247,300.00</b>	<b>2,247,300.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>2,247,300.00</b>	<b>2,247,300.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	0.00	-100.0%
5) TOTAL REVENUES			1,000.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,000.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,000.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,000.00	New
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,000.00	1,000.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	234.76		
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			234.76		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			234.76		

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

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,841,373.00	3,830,000.00	-0.3%
5) TOTAL REVENUES			3,841,373.00	3,830,000.00	-0.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	5,000.00	New
5) Services and Other Operating Expenditures		5000-5999	427,415.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,392,590.00	1,685,367.00	21.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,099,127.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			3,919,132.00	1,690,367.00	-56.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(77,759.00)	2,139,633.00	-2851.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	2,139,632.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(2,139,632.00)	New

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(77,759.00)	1.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,390,099.62	2,312,340.62	-3.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,390,099.62	2,312,340.62	-3.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,390,099.62	2,312,340.62	-3.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	2,312,340.62	2,312,341.62	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,701,841.49		
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			3,701,841.49		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,701,841.49		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	41,373.00	30,000.00	-27.5%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	3,800,000.00	3,800,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,841,373.00</b>	<b>3,830,000.00</b>	<b>-0.3%</b>
<b>TOTAL, REVENUES</b>			<b>3,841,373.00</b>	<b>3,830,000.00</b>	<b>-0.3%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	5,000.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	5,000.00	New

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	175,116.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	252,299.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>427,415.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	62,463.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,330,127.00	1,685,367.00	26.7%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,392,590.00</b>	<b>1,685,367.00</b>	<b>21.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,014,127.00	0.00	-100.0%
Other Debt Service - Principal		7439	1,085,000.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,099,127.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,919,132.00</b>	<b>1,690,367.00</b>	<b>-56.9%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	2,139,632.00	New
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>2,139,632.00</b>	<b>New</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>(2,139,632.00)</b>	<b>New</b>



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,945,111.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,300.00	1,300.00	0.0%
5) TOTAL, REVENUES			3,946,411.00	1,300.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,945,111.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,945,111.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,300.00	1,300.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,300.00	1,300.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	206,489.25	207,789.25	0.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			206,489.25	207,789.25	0.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			206,489.25	207,789.25	0.6%
2) Ending Balance, June 30 (E + F1e)					
			207,789.25	209,089.25	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	206,489.25	206,489.25	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	1,300.00	2,600.00	100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,164,481.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,164,481.45		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,164,481.45		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	3,945,111.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			3,945,111.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,300.00	1,300.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,300.00	1,300.00	0.0%
<b>TOTAL, REVENUES</b>			3,946,411.00	1,300.00	-100.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,945,111.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,945,111.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,945,111.00</b>	<b>0.00</b>	<b>-100.0%</b>

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

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	875,514.00	100,000.00	-88.6%
5) TOTAL REVENUES			875,514.00	100,000.00	-88.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	328,059.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	992,204.00	0.00	-100.0%
6) Capital Outlay		6000-6999	75,807,857.00	125,000.00	-99.8%
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			77,128,120.00	125,000.00	-99.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(76,252,606.00)	(25,000.00)	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,778,105.00	25,000.00	-99.3%
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			3,778,105.00	25,000.00	-99.3%

July 1 Budget  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(72,474,501.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	73,021,859.77	547,358.77	-99.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,021,859.77	547,358.77	-99.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,021,859.77	547,358.77	-99.3%
2) Ending Balance, June 30 (E + F1e)			547,358.77	547,358.77	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	292,346.00	167,346.00	-42.8%
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	255,012.77	380,012.77	49.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	35,495,563.86		
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			35,495,563.86		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	198.30		
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			198.30		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			35,495,365.56		

July 1 Budget  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	859,748.00	100,000.00	-88.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	15,766.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>875,514.00</b>	<b>100,000.00</b>	<b>-88.6%</b>
<b>TOTAL, REVENUES</b>			<b>875,514.00</b>	<b>100,000.00</b>	<b>-88.6%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	147,165.00	0.00	-100.0%
Noncapitalized Equipment		4400	180,894.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>328,059.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	510,581.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	481,623.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>992,204.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	206,947.00	0.00	-100.0%
Land Improvements		6170	1,145,845.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	74,354,702.00	125,000.00	-99.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	100,363.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>75,807,857.00</b>	<b>125,000.00</b>	<b>-99.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>77,128,120.00</b>	<b>125,000.00</b>	<b>-99.8%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	3,778,105.00	25,000.00	-99.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>3,778,105.00</b>	<b>25,000.00</b>	<b>-99.3%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

July 1 Budget  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			3,778,105.00	25,000.00	-99.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,677,813.00	2,764,313.00	-24.8%
5) TOTAL, REVENUES			3,677,813.00	2,764,313.00	-24.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,627,813.00	2,714,313.00	-25.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,627,813.00	2,714,313.00	-25.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			50,000.00	50,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			50,000.00	50,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	6,484,689.53	6,534,689.53	0.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			6,484,689.53	6,534,689.53	0.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			6,484,689.53	6,534,689.53	0.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	6,534,689.53	6,584,689.53	0.8%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,865,119.51		
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			5,865,119.51		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,865,119.51		

July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	3,627,813.00	2,714,313.00	-25.2%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,677,813.00	2,764,313.00	-24.8%
<b>TOTAL, REVENUES</b>			3,677,813.00	2,764,313.00	-24.8%

July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	1,640,000.00	785,000.00	-52.1%
Bond Interest and Other Service Charges		7434	1,987,813.00	1,929,313.00	-2.9%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>3,627,813.00</b>	<b>2,714,313.00</b>	<b>-25.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,627,813.00</b>	<b>2,714,313.00</b>	<b>-25.2%</b>

July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,163,163.00	4,552,763.00	291.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,163,163.00	4,552,763.00	291.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,163,163.00)	(4,552,763.00)	291.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,163,163.00	4,552,763.00	291.4%
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			1,163,163.00	4,552,763.00	291.4%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	653,163.00	2,792,763.00	327.6%
Other Debt Service - Principal		7439	510,000.00	1,760,000.00	245.1%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			1,163,163.00	4,552,763.00	291.4%
<b>TOTAL, EXPENDITURES</b>			1,163,163.00	4,552,763.00	291.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,163,163.00	4,552,763.00	291.4%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>1,163,163.00</b>	<b>4,552,763.00</b>	<b>291.4%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>1,163,163.00</b>	<b>4,552,763.00</b>	<b>291.4%</b>



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	46,564,440.00	46,564,439.00	0.0%
5) TOTAL, REVENUES			46,564,440.00	46,564,439.00	0.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	126,956.00	126,956.00	0.0%
2) Classified Salaries		2000-2999	240,247.00	348,665.00	45.1%
3) Employee Benefits		3000-3999	167,884.00	232,924.00	38.7%
4) Books and Supplies		4000-4999	8,824.00	1,200.00	-86.4%
5) Services and Other Operating Expenses		5000-5999	47,147,961.00	47,627,624.00	1.0%
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			47,691,872.00	48,337,369.00	1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,127,432.00)	(1,772,930.00)	57.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,127,432.00)	(1,772,930.00)	57.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	32,301,329.09	31,173,897.09	-3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,301,329.09	31,173,897.09	-3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			32,301,329.09	31,173,897.09	-3.5%
2) Ending Net Position, June 30 (E + F1e)			31,173,897.09	29,400,967.09	-5.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	10,788,077.33	New
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	31,173,897.09	18,612,889.76	-40.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	12,408,794.41		
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	21,824,702.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			34,233,496.41		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	6,530,787.59		
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			6,530,787.59		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			27,702,708.82		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	214,941.00	214,940.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	45,726,125.00	45,726,125.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	623,374.00	623,374.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			46,564,440.00	46,564,439.00	0.0%
<b>TOTAL, REVENUES</b>			46,564,440.00	46,564,439.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	126,956.00	126,956.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			126,956.00	126,956.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	33,416.00	80,200.00	140.0%
Clerical, Technical and Office Salaries		2400	206,831.00	268,465.00	29.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			240,247.00	348,665.00	45.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	20,668.00	21,709.00	5.0%
PERS		3201-3202	43,386.00	72,176.00	66.4%
ÓASDI/Medicare/Alternative		3301-3302	20,222.00	28,514.00	41.0%
Health and Welfare Benefits		3401-3402	61,285.00	81,810.00	33.5%
Unemployment Insurance		3501-3502	184.00	238.00	29.3%
Workers' Compensation		3601-3602	13,767.00	17,669.00	28.3%
OPEB, Allocated		3701-3702	4,379.00	5,421.00	23.8%
OPEB, Active Employees		3751-3752	3,993.00	5,387.00	34.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			167,884.00	232,924.00	38.7%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,338.00	1,200.00	-72.3%
Noncapitalized Equipment		4400	4,486.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			8,824.00	1,200.00	-86.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	2,400.00	New
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	1,200.00	New
Transfers of Direct Costs - Interfund		5750	4,100.00	3,000.00	-26.8%
Professional/Consulting Services and Operating Expenditures		5800	47,143,239.00	47,619,524.00	1.0%
Communications		5900	622.00	1,500.00	141.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>47,147,961.00</b>	<b>47,627,624.00</b>	<b>1.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>47,691,872.00</b>	<b>48,337,369.00</b>	<b>1.4%</b>

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

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	26,464.10	26,461.10	26,464.10	26,464.10	26,464.10	26,464.10
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	26,464.10	26,461.10	26,464.10	26,464.10	26,464.10	26,464.10
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	33.51	33.51	33.51	33.51	33.51	33.51
b. Special Education-Special Day Class	267.02	267.02	267.02	267.02	267.02	267.02
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	5.28	5.28	5.28	5.28	5.28	5.28
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	305.81	305.81	305.81	305.81	305.81	305.81
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	26,769.91	26,766.91	26,769.91	26,769.91	26,769.91	26,769.91
<b>7. Adults in Correctional Facilities</b>	14.36	14.36	14.36	14.36	14.36	14.36
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	1,262.97	1,262.97	1,262.97	1,262.97	1,262.97	1,262.97
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	1,262.97	1,262.97	1,262.97	1,262.97	1,262.97	1,262.97
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	1,262.97	1,262.97	1,262.97	1,262.97	1,262.97	1,262.97

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	12,603,852.00	5,727,174.00	18,331,026.00			18,331,026.00
Work in Progress	11,289,311.00	39,509,942.00	50,799,253.00			50,799,253.00
Total capital assets not being depreciated	23,893,163.00	45,237,116.00	69,130,279.00	0.00	0.00	69,130,279.00
Capital assets being depreciated:						
Land Improvements	191,198,601.00	253,343,897.00	444,542,498.00			444,542,498.00
Buildings	15,290,235.00	20,305,640.00	35,595,875.00			35,595,875.00
Equipment	206,488,836.00	273,649,537.00	480,138,373.00	0.00	0.00	480,138,373.00
Total capital assets being depreciated	(48,115,721.00)	(103,758,235.00)	(151,873,956.00)			(151,873,956.00)
Accumulated Depreciation for:	(9,719,140.00)	(14,956,675.00)	(24,675,815.00)			(24,675,815.00)
Land Improvements	(57,834,861.00)	(118,714,910.00)	(176,549,771.00)	0.00	0.00	(176,549,771.00)
Buildings	148,653,975.00	154,934,627.00	303,588,602.00	0.00	0.00	303,588,602.00
Equipment	172,547,138.00	200,171,743.00	372,718,881.00	0.00	0.00	372,718,881.00
Total accumulated depreciation						
Total capital assets being depreciated, net						
Governmental activity capital assets, net						
<b>Business-Type Activities:</b>						
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
Capital assets being depreciated:						
Land Improvements	0.00	0.00	0.00	0.00	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
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

		July	August	September	October	November	December	January	February
<b>ESTIMATES THROUGH THE MONTH OF</b>									
<b>A. BEGINNING CASH</b>	<b>JUNE</b>	66,018,051.67	69,771,858.67	54,336,361.67	49,538,735.67	49,061,665.67	45,491,166.67	66,604,128.67	66,543,113.67
<b>B. RECEIPTS</b>									
LCHF/Revenue Limit Sources	8010-8019								
Principal Apportionment	8020-8079		10,099,221.00	28,509,764.00	18,178,598.00	18,363,384.00	27,883,703.00	18,363,384.00	18,363,384.00
Property Taxes	8080-8099			(291,474.00)		(101,016.00)	(171,688.00)	(66,769.00)	(51,650.00)
Miscellaneous Funds	8100-8299	924.00	2,296.00	6,805,508.00	200,252.00	0.00	4,285,410.00	0.00	0.00
Federal Revenue	8300-8599	0.00	0.00	3,448,909.00	581,717.00	1,498,259.00	1,486,269.00	1,498,259.00	1,498,259.00
Other State Revenue	8600-8799	109,431.00	161,954.00	676,085.00	347,697.00	1,065,741.00	650,463.00	1,026,215.00	857,372.00
Other Local Revenue	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		10,209,576.00	10,263,471.00	39,148,792.00	19,308,284.00	20,826,368.00	47,621,516.00	27,888,964.00	21,038,367.00
<b>TOTAL RECEIPTS</b>									
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	2,358,487.00	11,270,608.00	12,110,067.00	12,085,774.00	12,228,078.00	12,160,252.00	11,932,546.00	12,507,394.00
Classified Salaries	2000-2999	2,042,113.00	3,377,853.00	4,021,444.00	4,007,145.00	4,118,681.00	3,957,171.00	4,009,948.00	4,261,830.00
Employee Benefits	3000-3999	1,934,529.00	4,359,033.00	8,034,483.00	8,016,319.00	8,067,303.00	7,817,954.00	8,020,460.00	8,592,039.00
Books and Supplies	4000-4999	90,888.00	2,344,290.00	1,425,367.00	1,223,084.00	1,298,593.00	1,723,276.00	1,877,535.00	1,366,047.00
Services	5000-5999	927,739.00	3,462,166.00	1,506,379.00	117,310.00	1,312,421.00	1,684,336.00	1,887,265.00	1,204,523.00
Capital Outlay	6000-6999	270,872.00	135,332.00	237,455.00	166,362.00	192,369.00	131,271.00	188,301.00	113,218.00
Other Outgo	7000-7499	242,495.00	0.00	0.00	(12,226.00)	340,305.00	(225.00)	580,321.00	341,134.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	80,591.00	0.00	(2,160.00)	664,726.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		7,867,123.00	24,949,282.00	27,335,195.00	25,603,768.00	27,638,341.00	27,474,035.00	28,494,216.00	29,070,911.00
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	4,742,056.00	813,455.00	1,735,893.00	5,929,134.00	3,256,710.00	967,103.00	513,975.00	300,000.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		4,742,056.00	813,455.00	1,735,893.00	5,929,134.00	3,256,710.00	967,103.00	513,975.00	300,000.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	3,330,702.00	1,563,141.00	8,369,157.00	110,700.00	15,236.00	1,622.00	(30,262.00)	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	9,977,959.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		3,330,702.00	1,563,141.00	18,347,116.00	110,700.00	15,236.00	1,622.00	(30,262.00)	0.00
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		1,411,354.00	(749,686.00)	(16,611,223.00)	5,818,434.00	3,241,474.00	965,481.00	544,237.00	300,000.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		3,753,807.00	(15,435,487.00)	(4,797,626.00)	(477,070.00)	(3,570,496.00)	21,112,962.00	(61,015.00)	(7,732,544.00)
<b>F. ENDING CASH (A + E)</b>		69,771,858.67	54,336,361.67	49,538,735.67	49,061,665.67	45,491,166.67	66,604,128.67	66,543,113.67	58,810,569.67
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ESTIMATES THROUGH THE MONTH OF</b>		JUNE	58,810,569.67	64,684,839.67	61,663,957.67	63,580,938.67				
<b>A. BEGINNING CASH</b>										
<b>B. RECEIPTS</b>										
LFFF/Revenue Limit Sources										
	Principal Apportionment	8010-8019	27,833,703.00	18,363,384.00	18,363,384.00	21,712,574.00	17,449,764.00		253,583,468.00	253,583,468.00
	Property Taxes	8020-8079	115,995.00	4,593,183.00	9,663,738.00	3,262,381.00	4,271,430.00		42,832,963.00	42,832,963.00
	Miscellaneous Funds	8080-8099	(121,756.00)	(147,106.00)	(43,627.00)	(463,628.00)	(182,958.00)		(1,641,672.00)	(1,641,672.00)
	Federal Revenue	8100-8299	4,285,410.00	0.00	0.00	4,285,412.00	305,280.00		20,170,492.00	20,170,492.00
	Other State Revenue	8300-8599	1,316,968.00	1,464,172.00	1,498,259.00	1,486,269.00	1,622,537.00		17,399,877.00	17,399,877.00
	Other Local Revenue	8600-8799	484,305.00	577,529.00	632,504.00	2,303,179.00	1,555,783.00		10,448,258.00	10,448,258.00
	Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	All Other Financing Sources	8930-8979	33,914,625.00	24,851,162.00	30,114,258.00	32,586,187.00	25,021,836.00	0.00	342,793,386.00	342,793,386.00
<b>TOTAL RECEIPTS</b>			12,488,228.00	12,196,847.00	12,269,548.00	12,893,455.00	7,290,528.00		143,791,812.00	143,791,812.00
<b>C. DISBURSEMENTS</b>										
	Certificated Salaries	2000-2999	4,068,120.00	4,059,915.00	4,267,051.00	4,562,522.00	5,506,999.00		52,250,792.00	52,250,792.00
	Classified Salaries	3000-3999	8,557,600.00	8,528,815.00	8,558,825.00	8,671,677.00	2,904,007.00		92,063,044.00	92,063,044.00
	Employee Benefits	4000-4999	1,576,362.00	1,045,460.00	1,067,587.00	1,101,439.00	1,499,998.00		17,659,926.00	17,659,926.00
	Books and Supplies	5000-5999	1,841,646.00	1,768,287.00	1,099,756.00	1,514,935.00	3,953,444.00		22,280,207.00	22,280,207.00
	Services	6000-6599	156,325.00	195,570.00	149,262.00	169,410.00	250,000.00		2,355,747.00	2,355,747.00
	Capital Outlay	7000-7499	47,885.00	37,135.00	280,257.00	374,396.00	188,680.00		2,420,157.00	2,420,157.00
	Other Outgo	7600-7629	(695,811.00)	40,015.00	504,991.00	2,645,715.00	1,447,364.00		4,685,431.00	4,685,431.00
	Interfund Transfers Out	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	All Other Financing Uses		28,040,355.00	27,872,044.00	28,197,277.00	31,923,549.00	23,041,020.00	0.00	337,507,116.00	337,507,116.00
<b>TOTAL DISBURSEMENTS</b>			0.00	0.00	0.00	0.00			0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>										
<b>Assets and Deferred Outflows</b>										
	Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00			0.00	0.00
	Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00			18,258,326.00	18,258,326.00
	Due From Other Funds	9310	0.00	0.00	0.00	0.00			0.00	0.00
	Stores	9320	0.00	0.00	0.00	0.00			0.00	0.00
	Prepaid Expenditures	9330	0.00	0.00	0.00	0.00			0.00	0.00
	Other Current Assets	9340	0.00	0.00	0.00	0.00			0.00	0.00
	Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	0.00
	<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	18,258,326.00	18,258,326.00
<b>Liabilities and Deferred Inflows</b>										
	Accounts Payable	9500-9599	0.00	0.00	0.00	0.00			13,360,296.00	13,360,296.00
	Due To Other Funds	9610	0.00	0.00	0.00	0.00			0.00	0.00
	Current Loans	9640	0.00	0.00	0.00	0.00			0.00	0.00
	Unearned Revenues	9650	0.00	0.00	0.00	0.00			0.00	0.00
	Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			9,977,959.00	9,977,959.00
	<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	23,338,255.00	23,338,255.00
<b>Nonoperating</b>										
	Suspense Clearing	9910	0.00	0.00	0.00	0.00			0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>			0.00	0.00	0.00	0.00	0.00	0.00	(5,079,929.00)	(5,079,929.00)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			5,874,270.00	(3,020,882.00)	1,915,981.00	662,638.00	1,980,816.00	0.00	206,341.00	206,341.00
<b>F. ENDING CASH (A + E)</b>			64,684,839.67	61,663,957.67	63,580,938.67	64,243,576.67			66,224,392.67	66,224,392.67
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

**ANNUAL BUDGET REPORT:**  
July 1, 2019 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: Visalia Unified SD, 5000 W Cypress Visalia  
Date: June 06, 2019

Place: Visalia USD 5000 Cypress Vis, CA  
Date: June 11, 2019  
Time: 07:00 PM

Adoption Date: June 25, 2019

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

Contact person for additional information on the budget reports:

Name: Jessica Villarreal

Telephone: 559-730-7539

Title: VUSD Administrative Services Director

E-mail: jvillarreal@vusd.org

**Criteria and Standards Review Summary**

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

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

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

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

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

\_\_\_\_\_

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

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

Date of Meeting: Jun 25, 2019

For additional information on this certification, please contact:

Name: Christin Corliss

Title: Director Human Resources Development

Telephone: 559-730-714

E-mail: ccorliss@vusd.org

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	137,823,254.00	301	861,733.00	303	136,961,521.00	305	75,880.00		307	136,885,641.00	309
2000 - Classified Salaries	48,380,886.00	311	460,269.00	313	47,920,617.00	315	3,883,079.00		317	44,037,538.00	319
3000 - Employee Benefits	87,610,942.00	321	2,920,327.00	323	84,690,615.00	325	2,169,612.00		327	82,521,003.00	329
4000 - Books, Supplies Equip Replace. (6500)	35,554,581.00	331	655,529.00	333	34,899,052.00	335	3,132,555.00		337	31,766,497.00	339
5000 - Services. . . & 7300 - Indirect Costs	31,518,210.00	341	528,529.00	343	30,989,681.00	345	4,591,633.00		347	26,398,048.00	349
TOTAL					335,461,486.00	365			TOTAL	321,608,727.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011	1100	375
2. Salaries of Instructional Aides Per EC 41011	2100	380
3. STRS	3101 & 3102	382
4. PERS	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	385
7. Unemployment Insurance	3501 & 3502	390
8. Workers' Compensation Insurance	3601 & 3602	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	393
10. Other Benefits (EC 22310)	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS		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		53.22%
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)	53.22%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	1.78%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	321,608,727.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	5,724,635.34

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

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	143,791,812.00	301	801,063.00	303	142,990,749.00	305	17,314.00		307	142,973,435.00	309
2000 - Classified Salaries	52,250,792.00	311	513,018.00	313	51,737,774.00	315	3,732,252.00		317	48,005,522.00	319
3000 - Employee Benefits	92,063,044.00	321	2,771,421.00	323	89,291,623.00	325	2,117,153.00		327	87,174,470.00	329
4000 - Books, Supplies Equip Replace. (6500)	17,659,926.00	331	198,669.00	333	17,461,257.00	335	3,910,796.00		337	13,550,461.00	339
5000 - Services . . & 7300 - Indirect Costs	21,242,479.00	341	139,694.00	343	21,102,785.00	345	2,955,567.00		347	18,147,218.00	349
<b>TOTAL</b>					<b>322,584,188.00</b>	<b>365</b>			<b>TOTAL</b>	<b>309,851,106.00</b>	<b>369</b>

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			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.			58.65%
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)	58.65%
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).	309,851,106.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	55,559,971.00	0.00	55,559,971.00			55,559,971.00	
State School Building Loans Payable	210,000.00	0.00	210,000.00			210,000.00	
Certificates of Participation Payable	76,545,000.00	0.00	76,545,000.00			76,545,000.00	
Capital Leases Payable	2,084,807.88	(743,029.88)	1,341,778.00			1,341,778.00	
Lease Revenue Bonds Payable		0.00	0.00			0.00	
Other General Long-Term Debt		0.00	0.00			0.00	
Net Pension Liability		247,343,000.00	247,343,000.00			247,343,000.00	
Total/Net OPEB Liability		13,009,918.00	13,009,918.00			13,009,918.00	
Compensated Absences Payable	827,907.61	428,512.39	1,256,420.00			1,256,420.00	
Governmental activities long-term liabilities	135,227,686.49	260,038,400.51	395,266,087.00	0.00	0.00	395,266,087.00	0.00
<b>Business-Type Activities:</b>							
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	374,849,318.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	32,501,575.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	21,846,113.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,670,574.00
4. Other Transfers Out	All	9200	7200-7299	50,000.00
5. Interfund Transfers Out	All	9300	7600-7629	7,269,160.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,490,187.00
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)				33,326,034.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	237,686.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				309,259,395.00

		2018-19 Annual ADA/ Exps. Per ADA
<b>Section II - Expenditures Per ADA</b>		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		28,029.88
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,033.20
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	274,472,043.08	9,875.41
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)	274,472,043.08	9,875.41
B. Required effort (Line A.2 times 90%)	247,024,838.77	8,887.87
C. Current year expenditures (Line I.E and Line II.B)	309,259,395.00	11,033.20
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%

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



**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) 9,876,991.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 261,586,147.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.78%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	11,160,827.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,490,610.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	59,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	55,200.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,185,076.91
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)	19,303.25
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)	17,970,017.16
9. Carry-Forward Adjustment (Part IV, Line F)	2,011,618.34
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	19,981,635.50

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	211,497,340.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	44,909,183.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	23,201,033.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,433,743.00
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)	1,174,694.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	73,000.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	170,228.00
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)	30,166,164.09
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)	590,769.75
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)	5,946,173.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,326,221.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	11,553,147.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	338,041,695.84

**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) 5.32%

**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/icc](http://www.cde.ca.gov/fg/ac/icc))  
(Line A10 divided by Line B18) 5.91%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>17,970,017.16</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>267,602.58</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.8%) times Part III, Line B18); zero if negative	<u>2,011,618.34</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.8%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.46%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>2,011,618.34</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>2,011,618.34</u>

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	19,534,629.02		2,990,704.64	22,525,333.66
2. State Lottery Revenue	8560	3,964,482.00		1,303,391.00	5,267,873.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		23,499,111.02	0.00	4,294,095.64	27,793,206.66
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	23,868.00			23,868.00
2. Classified Salaries	2000-2999	27,935.00			27,935.00
3. Employee Benefits	3000-3999	6,535.00			6,535.00
4. Books and Supplies	4000-4999	336,815.00		1,303,391.00	1,640,206.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	751,750.00			751,750.00
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	23,216.00			23,216.00
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)		1,170,119.00	0.00	1,303,391.00	2,473,510.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	22,328,992.02	0.00	2,990,704.64	25,319,696.66
<b>D. COMMENTS:</b>					

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

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

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	294,774,759.00	3.07%	303,830,098.00	2.78%	312,287,628.00
2. Federal Revenues	8100-8299	30,000.00	0.00%	30,000.00	0.00%	30,000.00
3. Other State Revenues	8300-8599	5,553,925.00	0.00%	5,553,925.00	0.00%	5,553,925.00
4. Other Local Revenues	8600-8799	4,368,467.00	0.00%	4,368,467.00	0.00%	4,368,467.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(43,007,095.00)	3.00%	(44,297,308.00)	3.00%	(45,626,226.00)
6. Total (Sum lines A1 thru A5c)		261,720,056.00	2.97%	269,485,182.00	2.65%	276,613,794.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				125,201,213.00		132,912,305.00
b. Step & Column Adjustment				2,381,665.00		2,381,665.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				5,329,427.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	125,201,213.00	6.16%	132,912,305.00	1.79%	135,293,970.00
2. Classified Salaries						
a. Base Salaries				38,628,177.00		41,151,934.00
b. Step & Column Adjustment				1,065,233.00		1,065,233.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,458,524.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	38,628,177.00	6.53%	41,151,934.00	2.59%	42,217,167.00
3. Employee Benefits	3000-3999	69,807,421.00	1.90%	71,137,098.00	1.25%	72,023,404.00
4. Books and Supplies	4000-4999	10,758,872.00	0.00%	10,758,872.00	0.00%	10,758,872.00
5. Services and Other Operating Expenditures	5000-5999	10,273,892.00	0.00%	10,273,892.00	0.00%	10,273,892.00
6. Capital Outlay	6000-6999	850,747.00	0.00%	850,747.00	0.00%	850,747.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,457,885.00	0.00%	3,457,885.00	0.00%	3,457,885.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,729,283.00)	0.00%	(1,729,283.00)	0.00%	(1,729,283.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,017,430.00	0.00%	3,017,430.00	0.00%	3,017,430.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				1,830,038.00		1,507,675.00
11. Total (Sum lines B1 thru B10)		260,266,354.00	5.15%	273,660,918.00	1.47%	277,671,759.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		1,453,702.00		(4,175,736.00)		(1,057,965.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		54,622,332.55		56,076,034.55		51,900,298.55
2. Ending Fund Balance (Sum lines C and D1)		56,076,034.55		51,900,298.55		50,842,333.55
<b>3. Components of Ending Fund Balance</b>						
a. Nonspendable	9710-9719	585,135.12		300,000.00		300,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	19,769,488.00		19,769,488.00		19,769,488.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	35,438,247.02				
2. Unassigned/Unappropriated	9790	283,164.41		31,830,810.55		30,772,845.55
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		56,076,034.55		51,900,298.55		50,842,333.55

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	35,438,247.02		0.00		0.00
c. Unassigned/Unappropriated	9790	283,164.41		31,830,810.55		30,772,845.55
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789					0.00
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
		35,721,411.43		31,830,810.55		30,772,845.55

**F. ASSUMPTIONS**

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B1d: 19-20 Negotiated on-going 4.01% salary and benefit increase effective 7/1/19 B2d: 19-20 Negotiated on-going 3.26% salary and benefit increase effective 7/1/19 B10: LCAP difference 19-20 vs 20-21 \$1,830,038 and 20-21 vs 21-22 \$1,507,675

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	20,140,492.00	0.00%	20,140,492.00	0.00%	20,140,492.00
3. Other State Revenues	8300-8599	11,845,952.00	0.00%	11,845,952.00	0.00%	11,845,952.00
4. Other Local Revenues	8600-8799	6,079,791.00	0.00%	6,079,791.00	0.00%	6,079,791.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	43,007,095.00	3.00%	44,297,308.00	3.00%	45,626,226.00
6. Total (Sum lines A1 thru A5c)		81,073,330.00	1.59%	82,363,543.00	1.61%	83,692,461.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				18,590,599.00		19,755,592.00
b. Step & Column Adjustment				359,874.00		359,874.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				805,119.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,590,599.00	6.27%	19,755,592.00	1.82%	20,115,466.00
2. Classified Salaries						
a. Base Salaries				13,622,615.00		14,587,247.00
b. Step & Column Adjustment				414,383.00		414,383.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				550,249.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,622,615.00	7.08%	14,587,247.00	2.84%	15,001,630.00
3. Employee Benefits	3000-3999	22,255,623.00	1.79%	22,654,384.00	0.86%	22,849,862.00
4. Books and Supplies	4000-4999	6,901,054.00	0.00%	6,901,054.00	0.00%	6,901,054.00
5. Services and Other Operating Expenditures	5000-5999	12,006,315.00	0.00%	12,006,315.00	0.00%	12,006,315.00
6. Capital Outlay	6000-6999	1,505,000.00	0.00%	1,505,000.00	0.00%	1,505,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	691,555.00	0.00%	691,555.00	0.00%	691,555.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,668,001.00	0.00%	1,668,001.00	0.00%	1,668,001.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		77,240,762.00	3.27%	79,769,148.00	1.22%	80,738,883.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		3,832,568.00		2,594,395.00		2,953,578.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,394,526.12		15,227,094.12		17,821,489.12
2. Ending Fund Balance (Sum lines C and D1)		15,227,094.12		17,821,489.12		20,775,067.12
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	15,227,094.12		17,821,489.12		20,775,067.12
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,227,094.12		17,821,489.12		20,775,067.12

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d: 19-20 Negotiated on-going 4.01% salary and benefit increase effective 7/1/19 B2d: 19-20 Negotiated on-going 3.26% salary and benefit increase effective 7/1/19						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFE/Revenue Limit Sources	8010-8099	294,774,759.00	3.07%	303,830,098.00	2.78%	312,287,628.00
2. Federal Revenues	8100-8299	20,170,492.00	0.00%	20,170,492.00	0.00%	20,170,492.00
3. Other State Revenues	8300-8599	17,399,877.00	0.00%	17,399,877.00	0.00%	17,399,877.00
4. Other Local Revenues	8600-8799	10,448,258.00	0.00%	10,448,258.00	0.00%	10,448,258.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		342,793,386.00	2.64%	351,848,725.00	2.40%	360,306,255.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				143,791,812.00		152,667,897.00
b. Step & Column Adjustment				2,741,539.00		2,741,539.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				6,134,546.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	143,791,812.00	6.17%	152,667,897.00	1.80%	155,409,436.00
2. Classified Salaries						
a. Base Salaries				52,250,792.00		55,739,181.00
b. Step & Column Adjustment				1,479,616.00		1,479,616.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,008,773.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	52,250,792.00	6.68%	55,739,181.00	2.65%	57,218,797.00
3. Employee Benefits	3000-3999	92,063,044.00	1.88%	93,791,482.00	1.15%	94,873,266.00
4. Books and Supplies	4000-4999	17,659,926.00	0.00%	17,659,926.00	0.00%	17,659,926.00
5. Services and Other Operating Expenditures	5000-5999	22,280,207.00	0.00%	22,280,207.00	0.00%	22,280,207.00
6. Capital Outlay	6000-6999	2,355,747.00	0.00%	2,355,747.00	0.00%	2,355,747.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,457,885.00	0.00%	3,457,885.00	0.00%	3,457,885.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,037,728.00)	0.00%	(1,037,728.00)	0.00%	(1,037,728.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,685,431.00	0.00%	4,685,431.00	0.00%	4,685,431.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				1,830,038.00		1,507,675.00
11. Total (Sum lines B1 thru B10)		337,507,116.00	4.72%	353,430,066.00	1.41%	358,410,642.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		5,286,270.00		(1,581,341.00)		1,895,613.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		66,016,858.67		71,303,128.67		69,721,787.67
2. Ending Fund Balance (Sum lines C and D1)		71,303,128.67		69,721,787.67		71,617,400.67
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	585,135.12		300,000.00		300,000.00
b. Restricted	9740	15,227,094.12		17,821,489.12		20,775,067.12
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	19,769,488.00		19,769,488.00		19,769,488.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	35,438,247.02		0.00		0.00
2. Unassigned/Unappropriated	9790	283,164.41		31,830,810.55		30,772,845.55
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		71,303,128.67		69,721,787.67		71,617,400.67

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	35,438,247.02		0.00		0.00
c. Unassigned/Unappropriated	9790	283,164.41		31,830,810.55		30,772,845.55
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		35,721,411.43		31,830,810.55		30,772,845.55
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.58%		9.01%		8.59%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		27,727.07		27,727.07		27,727.07
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		337,507,116.00		353,430,066.00		358,410,642.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		337,507,116.00		353,430,066.00		358,410,642.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		10,125,213.48		10,602,901.98		10,752,319.26
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		10,125,213.48		10,602,901.98		10,752,319.26
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		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	(62,428.00)	0.00	(893,918.00)				
Other Sources/Uses Detail					0.00	7,269,160.00		
Fund Reconciliation							350,000.00	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	0.00	0.00
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	11,547.00	0.00	228,346.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	5,976.00	0.00	104,473.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	40,805.00	0.00	561,099.00	0.00				
Other Sources/Uses Detail					80,592.00	0.00		
Fund Reconciliation							0.00	350,000.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					2,247,300.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,778,105.00	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					1,163,163.00	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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	4,100.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>62,428.00</b>	<b>(62,428.00)</b>	<b>893,918.00</b>	<b>(893,918.00)</b>	<b>7,269,160.00</b>	<b>7,269,160.00</b>	<b>350,000.00</b>	<b>350,000.00</b>

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	(64,484.00)	0.00	(1,037,728.00)				
Other Sources/Uses Detail					0.00	4,685,431.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	6,000.00	0.00	248,662.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	3,000.00	0.00	183,661.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	52,484.00	0.00	605,405.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					2,247,300.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,139,632.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					25,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					4,552,763.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	3,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>64,484.00</b>	<b>(64,484.00)</b>	<b>1,037,728.00</b>	<b>(1,037,728.00)</b>	<b>6,825,063.00</b>	<b>6,825,063.00</b>		