	G = General Ledger Data; S = Supplemental Data		
Form	Description	Data Supp 2018-19 Estimated Actuals	lied For: 2019-20 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund	-	
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		<del></del>
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	<u>S</u>	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp Actuals  Current Expense Formula/Minimum Classroom Comp Budget	0	GS
CHG	Change Order Form		S
		S	3
DEBT	Schedule of Long-Term Liabilities  Event Student Suggested Act Meintenance of Effort		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	G	

SEAS

SIAA

SIAB

01CS

G = General Ledger Data; S = Supplemental Data

Summary of Interfund Activities - Actuals

Summary of Interfund Activities - Budget

Criteria and Standards Review

Special Education Revenue Allocations Setup (SELPA Selection)

G

G

G

G

		Data Supp	lied For:
Form	Description	2018-19	2019-20
		Estimated Actuals	Budget
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		

are County			ited and Restricted ditures by Object					Fori
		2018-	-19 Estimated Actua	ls		2019-20 Budget		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES		All the second						
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. EXPENDITURES	and the same and t		İ					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		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%
D. OTHER FINANCING SOURCES/USES								
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%
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%

re County				cted and Restricted nditures by Object					Forn
			2018	3-19 Estimated Actua	ıls		2019-20 Budget		
Description R	esource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND									
BALANCE (C + D4)			(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%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		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%
a) As of July 1 - Unaudited						0.00	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.00				
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								50,000,00	00.40
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			A Long and the second s						
Other Assignments		9780	9,126,170.00	0.00	9,126,170.00		0.00	19,769,488.00 6,535,200.00	116.6%
Pension Trust Account	0000	9780				6,535,200.00 2,590,970.00		2,590,970.00	tales so
Unrestricted LCAP Reserve	0000	9780				2,500,000.00		2,500,000.00	1000
Technology Replacement	0000	9780		A 10 0 10 0 10 0 10 0 10 0 10 0 10 0 10		8,143,318.00		8,143,318.00	
Negotiated Salary & Benefit Increases	0000	9780 9780	6,535,200.00	71.5	6,535,200.00	0,140,010.00	100000000000000000000000000000000000000		
Pension Trust Account Unrestricted LCAP Reserve	0000	9780 9780	2.590.970.00	14.5 Sec. 15. 15. 15. 15. 15. 15. 15. 15. 15. 15	2.590.970.00	·			
e) Unassigned/Unappropriated	0000	9100	2,030,370.00						
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%

% Diff Column C & F

e County				ditures by Object				
			2018	-19 Estimated Actua	ls		2019-20 Budget	
Description Reso	urce Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Function (F)
G. ASSETS			As also	100				
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 Trea	asury	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			
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00			
. LIABILITIES								
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			
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00			
K. FUND EQUITY								
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			92,878,590.81	(21,272,727.19)	71,605,863.62			

e County			icted and Restricted nditures by Object					For
		201	8-19 Estimated Actua	ils		2019-20 Budget		
Descripe Codes	Object Codes	Unrestricted	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description Resource Codes	Codes	(A)	U.S.	101		584 <b>3</b> 77 555 1	39	
.CFF SOURCES				E CONTRACTOR DE			1	
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							2.00	0.00
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	0.070
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	0.09
Subtotal, LCFF Sources		286,104,754.00	0.00	286,104,754.00	296,416,431.00	0.00	296,416,431.00	3.6%
year (provided to A MATA)								
Unrestricted LCFF Transfers -								
Current Year 0000	8091	0.00		0.00	0.00		0.00	0.09
All Other LCFF Transfers - All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Current Year All Other Transfers to Charter Schools in Lieu of Property Taxes	8096	(1,655,172.00		(1,655,172.00)			(1,641,672.00	-0.89
Property Taxes Transfers	8097	0.00		0.00		0.00	0.00	
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00		0.00	0.00	0.00	0.00	0.0
TOTAL, LCFF SOURCES		284,449,582.00	0.00	284,449,582.00	294,774,759.00	0.00	294,774,759.00	3,6
FEDERAL REVENUE								
		And the second s						
Maintenance and Operations	8110	0.00		0.00	1 2 3 1 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.00	0.00	
Special Education Entitlement	8181	0.00	6	1	100	5	4,927,213.00	
Special Education Discretionary Grants	8182	0.00	8	1		1	0.00	1
Child Nutrition Programs	8220	0.00	4		1.650 Pass (2.652)		0.00	
Donated Food Commodities	8221	0,00	SANGE AND A SECOND SECOND	1			0.00	
Forest Reserve Funds	8260	0.00	#35550000000000000000000000000000000000		1	AND STREET OF STREET	0.00	
Flood Control Funds	8270	0.00	The Art of the Charles and Co.				0.00	- i
Wildlife Reserve Funds	8280	0.00					0.00	
FEMA Interagency Contracts Between LEAs	8281 8285	0.0		1			633,258.00	
Pass-Through Revenues from	8287	0.0					0.00	
Federal Sources			14,941,827.00			10,049,652.00		
Title I, Part A, Basic 3010	8290		14,841,027.00	14,341,027.00		10,545,052.00	10,040,002.00	
Title I, Part D, Local Delinquent Programs 3025	8290		0.00	0.00		0.00	0.0	0.0
Title II, Part A, Supporting Effective Instruction 4035	8290		2,064,888.00	2,064,888.00	)	1,181,701.00	1,181,701.0	0 -42.8
Title III, Part A, Immigrant Student Program 4201	8290		34,908.00	34,908.00		34,908.00	34,908.0	0.0

re County				ted and Restricted ditures by Object					For
			2018	-19 Estimated Actua	is		2019-20 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner					a is a similar				
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%
Other NCLB / Every Student Succeeds Act	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%
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%
TOTAL, FEDERAL REVENUE			30,000.00	27,602,044.00	27,632,044.00	30,000.00	20,140,492.00	20,170,492.00	-27.0%
OTHER STATE REVENUE Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		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	0.09
Mandated Costs Reimbursements		8550	6,144,857.00	0.00	6,144,857.00	1,132,826.00	0.00	1,132,826.00	-81.69
Lottery - Unrestricted and Instructional Materia	als	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	11.39
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.09
After School Education and Safety (ASES)	6010	8590		2,284,935.00	2,284,935.00	0.000	2,284,936.00	2,284,936.00	0.09
Charter School Facility Grant	6030	8590		0.00	0.00	<u>                                     </u>	0.00	0.00	0.09
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00	1	0.00	0.00	0.09
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	
Specialized Secondary	7370	8590		0.00	0.00	)	0.00	0.00	
Quality Education Investment Act	7400	8590		0,00	0.00	) 196	0.00	0.00	
All Other State Revenue	All Other	8590	80,000.00	11,744,608.00	11,824,608.0	80,000.00	8,037,319.00	8,117,319.00	
TOTAL, OTHER STATE REVENUE			10,189,339.00	17,314,758.00	27,504,097.0	5,553,925.00	11,845,952.00	17,399,877.00	-36.7

			·	litures by Object 19 Estimated Actual	s		2019-20 Budget		
Paraviotion	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description  OTHER LOCAL REVENUE	Resource oodes				X=1				
THER LOCAL REVENUE						7.5 m		1	
Other Local Revenue					a to a second				
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 Delinguent 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		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Fees		8672	0.00	0.00	0.00		0.00	0.00	
Non-Resident Students		8675	0.00	0.00	0.00		0.00	0.00	
Transportation Fees From Individuals		8677	2,000,199.00	83,645.00	2,083,844.00		83,645.00	2,044,862.00	-1.9%
Interagency Services		8681	40,000.00	0.00	40,000.00		40,000.00	40,000.00	
Mitigation/Developer Fees  All Other Fees and Contracts		8689	0.00	0.00	0.00		0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.09
(50%) Adjustment Pass-Through Revenues From					0.00		0.00	0.00	
Local Sources		8697	0.00	0.00	3,158,636.00		161,166.00	698,416.00	·   · · · · · · · · · · · · · · · · · ·
All Other Local Revenue		8699	2,929,142.00	229,494.00	3,138,630.00		0.00	0.00	
Tuition		8710 8781-8783	0.00	0.00	0.00			0.00	
All Other Transfers In		0/01-0/03	0.00	0.00	0.0				
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.0	0	0.00	0.00	0.09
From County Offices	6500	8792		5,005,157.00	5,005,157.0	0	4,518,524.00	4,518,524.00	-9.79
From JPAs	6500	8793		0.00	0.0	0	0.00	0.00	0.00
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.0	0	0.00	0.00	0.0
From County Offices	6360	8792		0.00	0.0		0.00	0.00	0.0
From JPAs	6360	8793		0.00	0.0	0	0.00	0.00	0.0
Other Transfers of Apportionments			0.00	0.00	0.0	0.00	0.00	0.0	0.0
From Districts or Charter Schools	All Other	8791	0.00	0.00				0.0	
From County Offices	All Other	8792	0.00	0.00	1			0.0	
From JPAs	All Other	8793	0.00					0.0	
All Other Transfers In from All Others  TOTAL, OTHER LOCAL REVENUE		8799	0.00 6,839,894.00	0.00 6,541,455.00					
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are County			ted and Restricted ditures by Object					Form
	Т		-19 Estimated Actual	İs		2019-20 Budget		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col, D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES		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%
CLASSIFIED SALARIES								
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%
TOTAL, CLASSIFIED SALARIES		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%
EMPLOYEE BENEFITS								
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	1
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 New
TOTAL, EMPLOYEE BENEFITS		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%
BOOKS AND SUPPLIES								
LT. the share of Court Constants Metarials	4100	0.00	7,303,391.00	7,303,391.00	0.00	4,523,697.00	4,523,697.00	-38.1%
Approved Textbooks and Core Curricula Materials	4200	50.00	0.00	50.00		0.00	0.00	
Books and Other Reference Materials	4300	14,717,954.60	10,665,493.01	25,383,447.61		2,201,974.00	12,478,229.00	
Materials and Supplies	4400	1,908,967.40	933,414.99	2,842,382.39		161,727.00	644,344.0	
Noncapitalized Equipment	4700	0.00	17,764.00	17,764.00		13,656.00	13,656.0	
Food	4700	16,626,972.00	18,920,063.00	35,547,035.00		6,901,054.00	17,659,926.0	
TOTAL, BOOKS AND SUPPLIES		10,020,912.00	10,020,000.00	00,011,000.00	19,100,010			
SERVICES AND OTHER OPERATING EXPENDITURES			5 000 057 00	£ 228 957 00	0.00	4,143,000.00	4,143,000.0	-20.8%
Subagreements for Services	5100	0.00	5,228,857.00	5,228,857.00		321,842.00	797,432.0	
Travel and Conferences	5200	564,282.00				2,903.00	222,407.0	
Dues and Memberships	5300	220,787.00	3,463.00			2,903.00	2,301,657.0	
Insurance	5400 - 5450	2,012,897.00	0.00	2,012,897.00	2,301,657.00	0.00	2,301,037.0	14.5%
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	5,583,955.0	0 3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	1,892,530.00	1,228,397.00	3,120,927.0	853,518.00	368,543.00	1,222,061.0	0 -60.8%
Transfers of Direct Costs	5710	(595,570.00)	595,570.00	0.0	0 (215,491.00	215,491.00	0.0	0.0%
Transfers of Direct Costs - Interfund	5750	(64,244.00)	1,816.00	(62,428.0	0) (66,300.00	1,816.00	(64,484.0	0) 3.3%
Professional/Consulting Services and						0.000.000.00	7 440 400 0	10.00
Operating Expenditures	5800	8,607,563.00						
Communications	5900	618,973.00	48,164.00	667,137.0	0 611,184.00	43,533.00	654,717.0	-1.99
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		15,107,218.00	17,304,910.00	32,412,128.0	0 10,273,892.00	12,006,315.00	22,280,207.0	00 -31.39

e County				ditures by Object -19 Estimated Actua	le :		2019-20 Budget		
		İ	2018-	15 Estillated Actua	Total Fund		2010-20 Budget	Total Fund	% Diff
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	col. A + B (C)	Unrestricted (D)	Restricted (E)	col. D + E (F)	Column C & F
CAPITAL OUTLAY									
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%
TOTAL, CAPITAL OUTLAY			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%
OTHER OUTGO (excluding Transfers of Indire	ct Costs)								
Tuition									ĺ
Tuition for Instruction Under Interdistrict		7440	200	0.00	0.00	0.00	0.00	0.00	0.0%
Attendance Agreements		7110	0.00	0.00		25,000.00	0.00	25,000.00	0.0%
State Special Schools		7130	25,000.00	0.00	25,000.00	25,000.00	0.00	23,000.00	0.078
Tuition, Excess Costs, and/or Deficit Payment Payments to Districts or Charter Schools	S	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 Appor To Districts or Charter Schools	tionments 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	3.63	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%
TOTAL, OTHER OUTGO (excluding Transfers	of Indirect Costs)		4,738,091.00	0.00	4,738,091.00	3,457,885.00	0.00	3,457,885.00	-27.0%
OTHER OUTGO - TRANSFERS OF INDIRECT									
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%
TOTAL, OTHER OUTGO - TRANSFERS OF I	NDIRECT COSTS		(1,914,442.00)	1,020,524.00	(893,918.00	1 1	691,555.00	(1,037,728.00	16.1%
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%

re County				cted and Restricted aditures by Object					
			2018	3-19 Estimated Actua	ls		2019-20 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0,00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0,00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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/		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County School Facilities Fund 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) TOTAL, INTERFUND TRANSFERS OUT		7010	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%
OTHER SOURCES/USES			0,004,400.00						
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources		-			120.1				
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	
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00		0.00	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00			0.00	
All Other Financing Sources		8979	0.00	0.00	0.00			0.00	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.09
CONTRIBUTIONS									
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	0.0	0.09
(e) TOTAL, CONTRIBUTIONS	••••		(41,639,553.00	41,639,553.00	0.00	(43,007,095.00	43,007,095.00	0.0	0.09
TOTAL, OTHER FINANCING SOURCES/USES			(47,294,009.00	40,024,849.00	(7,269,160.00	) (46,024,525.00	(1,339,094.00	(4,685,431.0	0) -35.59

			2018-	19 Estimated Actua	s		2019-20 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
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. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		153,596,966.00	59,597,415.00	213,194,381.00	154,335,037.00	49,423,404.00	203,758,441.00	-4.4%
2) Instruction - Related Services	2000-2999		37,721,852.00	8,380,276.00	46,102,128.00	39,664,781.00	5,795,403.00	45,460,184.00	-1.4%
3) Pupil Services	3000-3999		21,499,572.00	4,265,038.00	25,764,610.00	19,251,581.00	4,019,866.00	23,271,447.00	-9.7%
4) Ancillary Services	4000-4999		5,233,378.00	4,381,474.00	9,614,852.00	5,151,457.00	4,366,146.00	9,517,603.00	-1.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		16,606,913.00	1,413,752.00	18,020,665.00	15,145,885.00	826,555.00	15,972,440.00	-11.4%
8) Plant Services	8000-8999		31,621,437.00	18,523,994.00	50,145,431.00	20,242,298.00	11,141,387.00	31,383,685.00	-37.4%
· ·	9000-9999	Except 7600-7699	4,738,091.00	0.00	4,738,091.00	3,457,885.00	0.00	3,457,885.00	-27.0%
9) Other Outgo	3000-3333	7000 1000	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%
10) TOTAL, EXPENDITURES  C. EXCESS (DEFICIENCY) OF REVENUES  OVER EXPENDITURES BEFORE OTHER  FINANCING SOURCES AND USES (A5 - B10)	))		30,490,606.00	(45,103,692.00)	(14,613,086.00)	47,478,227.00	(37,506,526.00)	9,971,701.00	-168.29
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.09
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	-35.59
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0
a) Sources		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0
b) Uses		8980-8999	(41,639,553.00)	41,639,553.00	0.00		43,007,095.00	0.00	0.0
Contributions     TOTAL, OTHER FINANCING SOURCES/U	CEC.	0300-0388	(47,294,009.00)	40,024,849.00	(7,269,160.00		41,339,094.00	(4,685,431.00	) -35.5

			2018	3-19 Estimated Actua	ıls	2019-20 Budget			
escription Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(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%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance     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	0.09
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	-24.99
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 (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0
d) Assigned									
Other Assignments (by Resource/Object)		9780	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	-1
Unrestricted LCAP Reserve	0000	9780				2,590,970.00		2,590,970.00	1.30
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	1.345
Pension Trust Account	0000	9780	6,535,200.00		6,535,200.00			1	
Unrestricted LCAP Reserve	0000	9780	2,590,970.00		2,590,970.00				.   1673 c. 272
e) Unassigned/Unappropriated								25 420 247 25	
Reserve for Economic Uncertainties		9789	44,850,021.66				0.00		
Unassigned/Unappropriated Amount		9790	130,921.00	0.00	130,921.00	283,164.41	0.00	283,164.41	1 116

	ay				
Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	acherine was concerned as a second control of the c		6,140,478.00	5,750,175.00	-6.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,735,795.00	2,806,306.00	2.6%
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	and the second s	w/s	(82,978.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0,00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,978.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES	The state of the s	TO THE CONTRACTOR OF THE RESIDENCE AND AND AND AND AND AND AND AND AND AND	(02,310.00)	0.00	- 100.070
4) Residence Fund Rolance					
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%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			4,983,698.23	4,983,698.23	0.0%
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	0.09
d) Assigned Other Assignments		9780	4,673,236.13	4,673,236.13	0.09
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
escription	Nesource Codes	35,000 00003		The state of the s	
G. ASSETS  1) Cash			5 705 400 40		
a) in County Treasury		9110	5,705,493.13		
Fair Value Adjustment to Cash in County Treasury	1	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		m n/2013300A	5,732,090.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY		133000			
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
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0,00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	24,572.00	20,000.00	-18.6%
All Other Federal Revenue	All Other	8290	355,101.00	310,221.00	-12.6%
TOTAL, FEDERAL REVENUE			379,673.00	330,221.00	-13.0%
OTHER STATE REVENUE					
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	0.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.09
Adult Education Program	6391	8590	5,174,441.00	5,174,431.00	0.09
All Other State Revenue	All Other	8590	85,447.00	100,000.00	17.09
TOTAL, OTHER STATE REVENUE			5,277,411.00	5,291,954.00	0.39

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	57,394.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	5	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%
TOTAL, OTHER LOCAL REVENUE		. Park Bullon MEA A	483,394.00	128,000.00	-73.5%
TOTAL. REVENUES			6,140,478.00	5,750,175.00	-6.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES	(77) 1979 1979 1979 1979 1979 1979 1979 1			Companyon and the state of the	
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%
TOTAL, CERTIFICATED SALARIES			2,735,795.00	2,806,306.00	2.6%
CLASSIFIED SALARIES					!
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%
TOTAL, CLASSIFIED SALARIES			712,884.00	680,250.00	-4.6%
EMPLOYEE BENEFITS					
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	-12.19
Workers' Compensation		3601-3602	126,068.00	114,388.00	-9.3%
OPEB, Allocated		3701-3702	41,693.00	34,804.00	-16.59
OPEB, Active Employees		3751-3752	35,199.00	33,859.00	-3.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,425,594.00	1,379,191.00	-3.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.09
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	326,930.00	352,748.00	7.99
Noncapitalized Equipment		4400	50,154.00	13,000.00	-74.19
TOTAL, BOOKS AND SUPPLIES			377,084.00	365,748.00	-3.0

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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 Improvemen	its	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%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		694,816.00	270,018.00	-61.1%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			48,937.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)	)				
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.09
Payments to JPAs		7143	0.00	0.00	0.09
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.09
To County Offices		7212	0,00	0.00	0.09
To JPAs		7213	0.00	0.00	0.0
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	t Costs)		0.00	0.00	0.0

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	228,346.00	248,662.00	8.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS	V-0.00	228,346.00	248,662.00	8.9%
TOTAL, EXPENDITURES			6,223,456.00	5,750,175.00	-7.6%

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					u archiver
To: State School Building Fund/		7613	0.00	0.00	0.0%
County School Facilities Fund			0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619			0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0,09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.09

# July 1 Budget Adult Education Fund Expenditures by Function

			gypikkeydayalan sanadyy saidd ir roed yn sodd ada Millia Millia Millia Millia Millia Millia Millia Millia Millia		
Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,663,372.00	3,347,095.00	-8.6%
2) Instruction - Related Services	2000-2999		2,046,048.00	1,890,119.00	-7.6%
3) Pupil Services	3000-3999		114,956.00	111,540.00	-3.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		228,346.00	248,662.00	8.9%
8) Plant Services	8000-8999		170,734.00	152,759.00	-10.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES	www.yourseleand.may/siz.googs.		6,223,456.00	5,750,175.00	-7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(82,978.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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 Adult Education Fund Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,978.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES		Arra di Arra di Arra di Arra di Arra di Arra di Arra di Arra di Arra di Arra di Arra di Arra di Arra di Arra d	(02:10-0:00)		
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		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	NC-1970-1	9790	0.00	0.00	0.0%

Visalia Unified Tulare County

### July 1 Budget Adult Education Fund Exhibit: Restricted Balance Detail

54 72256 0000000 Form 11

		2018-19	2019-20
Resource	Description	Estimated Actuals	Budget
6015	Adults in Correctional Facilities	15,332.14	15,332.14
6391	Adult Education Program	295,129.87	295,129.87
6392	Adult Education Block Grant Data and Accountability	0.09	0.09
Total, Restr	icted Balance	310,462.10	310,462.10

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	, 0.0%
2) Federal Revenue		8100-8299	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	The second control of the second control of		2,559,807.00	4,009,923.00	56.6%
B. EXPENDITURES					
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%
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%
,		7000-7000	2,559,807.00	4,009,923.00	56.6%
9) TOTAL, EXPENDITURES	THE RESIDENCE OF A SECURITIES AND SE	CONTROL BOARDING HIGHWOOD JUCK BOOK HOME	2,333,001.00	4,000,020.00	00.070
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)	William Control of the Control of th	A CONTRACTOR OF THE PROPERTY O	0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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		0000 0070	0.00	0.00	0.000
a) Sources		8930-8979	0.00		0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00		0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0,00	0.0%

		:			
Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	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			347,561.36	347,561.36	0.0%
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
G. ASSETS					
1) Cash a) in County Treasury		9110	491,081.87		
1) Fair Value Adjustment to Cash in County Treası	ury	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		
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		
H. DEFERRED OUTFLOWS OF RESOURCES				ī.	
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS	A STATE OF THE STA	naghani an an an an an an an an an an an an an	0.00		
I. LIABILITIES					
1) Accounts Payable		9500	7.80		
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	September 1		7.80		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00	-	
2) TOTAL, DEFERRED INFLOWS	Name of the Control o	V-4000000000000000000000000000000000000	0.00	•	
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)		MACO 450-70	491,074.07		

Willy and a second seco			771		O CANAGO CO COMPANIONA DE COMPANION A PROCEDENCIA DE CONTRA DE CON
Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	239,534.00	400,992.00	67.4%
TOTAL, FEDERAL REVENUE			239,534.00	400,992.00	67.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from		0507	0.00	0.00	0.00/
State Sources	0405	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%
TOTAL, OTHER STATE REVENUE		***********	2,320,081.00	3,608,931.00	55.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Invest	ments	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%
TOTAL, OTHER LOCAL REVENUE	**************************************		192.00	0.00	-100.0%
TOTAL, REVENUES			2,559,807.00	4,009,923.00	56.6%

	Acceptation of the second seco				14,000
Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
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%
TOTAL, CERTIFICATED SALARIES			170,114.00	284,474.00	67.2%
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES	W. A. A. A. A. T. T. T. T. T. T. T. T. T. T. T. T. T.		1,175,339.00	1,826,203.00	55.4%
EMPLOYEE BENEFITS					
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
TOTAL, EMPLOYEE BENEFITS			438,391.00	795,538,00	81.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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%
TOTAL, BOOKS AND SUPPLIES		anne en over anne en over en over en over en over en over en over en over en over en over en over en over en o	324,079.00	817,397.00	152.2%

Description Res	ource Codes Obje	ect Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,271.00	7,000.00	-15.4%
Dues and Memberships		5300	1,280.00	1,500.00	17.2%
Insurance	54	00-5450	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	RES		218,298.00	52,650.00	-75.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	5,449.00	0,00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,449.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	123,664.00	50,000.00	-59.69
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	its)		123,664.00	50,000.00	-59.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	104,473.00	183,661.00	75.89
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COS	STS		104,473.00	183,661.00	75.89
TOTAL, EXPENDITURES			2,559,807.00	4,009,923.00	56.69

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS	O. MASSET T. T. T. T. T. T. T. T. T. T. T. T. T.				
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0,0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
		8990	0.00	0.00	0.0%
Contributions from Restricted Revenues  (e) TOTAL, CONTRIBUTIONS		0990	0.00		0.0%
(e) TOTAL, CONTRIBUTIONS				The state of the s	
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,038,355.00	2,993,591.00	46.9%
2) Instruction - Related Services	2000-2999		272,733.00	736,942.00	170.2%
3) Pupil Services	3000-3999		20,582.00	20,729.00	0.7%
4) Ancillary Services	4000-4999		0,00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		104,473.00	183,661.00	75.8%
8) Plant Services	8000-8999		0.00	25,000.00	Nev
9) Other Outgo	9000-9999	Except 7600-7699	123,664.00	50,000.00	-59.6%
10) TOTAL, EXPENDITURES			2,559,807.00	4,009,923.00	56.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.09
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.04
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0

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Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	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)			347,561.36	347,561.36	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	347,561.36	347,561.36	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0:0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Visalia Unified Tulare County

### July 1 Budget Child Development Fund Exhibit: Restricted Balance Detail

54 72256 0000000 Form 12

		2018-19	2019-20 Budget	
Resource	Description	Estimated Actuals		
6130	Child Development: Center-Based Reserve Account	347,561.36	347,561.36	
Total, Restr	icted Balance	347,561.36	347,561.36	

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# July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

Description	Banauran Cadas	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Description	Resource Codes	Object Codes	Estillateu Actuais	Budget	Difference
A. REVENUES				16	
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. EXPENDITURES					
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%
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			(00.7 500.00)	700 228 00	209.49/
D. OTHER FINANCING SOURCES/USES		Day post metallities Area.	(237,686.00)	709,338.00	-398.4%
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%
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%

CONTRACTOR OF THE STATE OF THE		The second secon		AND THE RESERVE OF THE PERSON	
Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND			(457.004.00)	709,338.00	-551.5%
BALANCE (C + D4)	**************************************		(157,094.00)	709,336.00	-551.576
F. FUND BALANCE, RESERVES					
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%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			1,416,435.02	2,125,773.02	50.1%
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				i i	
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%

COLUMN CONTROL					
Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS	A PART AND AND AND AND AND AND AND AND AND AND				
1) Cash a) in County Treasury		9110	746,831.13		
The County Treasury      Sair Value Adjustment to Cash in County Treasury	rv.	9111	0.00		
,	ч	9111	22,553.36		
b) in Banks					
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	4	
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		w	0.00		
I. LIABILITIES					
1) Accounts Payable		9500	76.85		
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		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
	aanseamannaeteesaanaonnaan oo kuusaaa aleksiysi maataa a	A CONTRACTOR OF THE CONTRACTOR	0.00	No.	
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (l6 + J2)		CONTRACTOR CONTRACTOR	573,765.93		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
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%
TOTAL, FEDERAL REVENUE	w		10,248,560.00	11,400,000.00	11.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	805,780.00	830,000.00	3.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			805,780.00	830,000.00	3.0%
OTHER LOCAL REVENUE					
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 Investmen	ts	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%
TOTAL, OTHER LOCAL REVENUE		-	979,000.00	983,000.00	0.4%
TOTAL, REVENUES			12,033,340.00	13,213,000.00	9.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Co. U.S. and Companies and Administratoral Soloring		1300	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		·	0.00	0.00	0.0%
Other Certificated Salaries		1900			
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES	definition of the second		4,321,573.00	4,424,427.00	2.4%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			2,596,596.00	2,752,271.00	6.0%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			4,467,573.00	4,530,475.00	1.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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 Improvement	s	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		167,405.00	191,084.00	14.1%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			156,780.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect (	Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	561,099.00	605,405.00	7.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT O	OSTS	· · · · · ·	561,099.00	605,405.00	7.99
TOTAL, EXPENDITURES			12,271,026.00	12,503,662.00	1.9%

# Visalia Unified Tulare County

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

					The state of the s
Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES			-3	Company of the second	
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	Market and the second s	www.io.Fee.co.	12,033,340.00	13,213,000.00	9.8%
B. EXPENDITURES (Objects 1000-7999)		:			
	1000 1000		0.00	0.00	0.0%
1) Instruction	1000-1999		0.00		
2) Instruction - Related Services	2000-2999		0.00		0.0%
3) Pupil Services	3000-3999		11,598,403.00	11,898,257.00	2.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		561,099.00	605,405.00	7.9%
8) Plant Services	8000-8999		111,524.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES	TOTAL MARKET THE TOTAL T	- 100 Oliver	12,271,026.00	12,503,662.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)		- Number	(237,686.00)	709,338.00	-398.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					400.00/
a) Transfers In		8900-8929	80,592.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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		and the second s	80,592.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(157,094.00)	709,338.00	-551.5%
F. FUND BALANCE, RESERVES					
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0:00	0.0%
Unassigned/Unappropriated Amount	Special specia	9790	0.00	0.00	0.0%

July 1 Budget Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

		2018-19	2019-20
Resource	Description	Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,259,817.03	2,123,613.32
9010	Other Restricted Local	2,159.70	2,159.70
Total, Restri	cted Balance	1,261,976.73	2,125,773.02

### 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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0:0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	. 0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0,00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0,0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0,00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect     Costs)		7100-7299, 7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		**************************************	0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100,000.00	100,000.00	0.0%
D. OTHER FINANCING SOURCES/USES	# 1009trys#40000000 (	**************************************	ang Dengapagka pandapangkapagkapagkapagkapangka sa tidan sa akawa Makada di Apatak Ang Sa Sa Sa Sa Sa Sa Sa Sa Sa Sa	AND THE STATE OF T	
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	0.09
Other Sources/Uses     a) Sources		8930-8979	0.00	0,00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0,09
4) TOTAL, OTHER FINANCING SOURCES/USES			2,247,300.00	2,247,300.00	0.09

### 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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,347,300.00	2,347,300.00	0.0%
F. FUND BALANCE, RESERVES					
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		0744		0,00	0:0%
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%
Circi Communicate		3,33			
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	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	16,359,030.14		
Fair Value Adjustment to Cash in County Treasur	rv	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		
Accounts Receivable		9200	0.00		
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		
H. DEFERRED OUTFLOWS OF RESOURCES	A CONTRACTOR OF THE PROPERTY O	200000000000000000000000000000000000000			
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES		The state of the s	0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		Constitution (A)	0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30			16,359,030.14		

Visalia Unified Tulare County

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

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			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes		Budget	Difference
OTHER LOCAL REVENUE					
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%
TOTAL, OTHER LOCAL REVENUE			100,000.00	100,000.00	0.0%
TOTAL, REVENUES			100,000.00	100,000.00	0.0%

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

	y) mbayye wini keme de distribution (COCCO) (C		ACCOMPANIAL REPORT OF THE PROPERTY OF THE PROP		
Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
(a) TOTAL, INTERFUND TRANSFERS IN			2,247,300.00	2,247,300.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/		1072	0.00	0.00	0,078
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		E	0.00	0.00	0.0%
OTHER SOURCES/USES		À.			
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL OTHER ENVANORING COURSES					
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,247,300.00	2,247,300.00	0.0%

# July 1 Budget Special Reserve Fund for Postemployment Benefits Expenditures by Function

JAN 1990 PART OF THE PROPERTY			and the state of t		
Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	0.0%
5) TOTAL, REVENUES		and the control of th	100,000.00	100,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					ten i harte.
1) Instruction	1000-1999		0.00	0.00	0.0%
Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0,0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES	gas ummana andraka manana ana manana ana ana ana ana ana		0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)		ANALICON FARMING TO THE STATE OF THE STATE O	100,000.00	100,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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 Function

					and the second s
Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,347,300.00	2,347,300.00	0.0%
F. FUND BALANCE, RESERVES					
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		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%

Visalia Unified Tulare County

#### July 1 Budget Special Reserve Fund for Postemployment Benefits Exhibit: Restricted Balance Detail

54 72256 0000000 Form 20

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

Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
		9.5		260
	8010-8099	0:00	0.00	0.0%
	8100-8299	0.00	0.00	0.0%
	8300-8599	0.00	0.00	0.0%
	8600-8799	1,000.00	0.00	-100.0%
		1,000.00	0.00	-100.0%
	1000-1999	0.00	0.00	0.0%
	2000-2999	0.00	0.00	0.0%
	3000-3999	0.00	0.00	0.0%
	4000-4999	0.00	0.00	0.0%
	5000-5999	0.00	0.00	0.0%
	6000-6999	0.00	0.00	0.0%
	7100-7299,			
	7400-7499			0.0%
	7300-7399	0.00	0.00	0.0%
	and appropriate to the second	0.00	0.00	0.0%
900 (ppl - sps - s		1,000.00	0.00	-100.0%
				0.0%
	7600-7629	0.00	0.00	0.0%
	8930-8979	0.00	0.00	0.0%
	7630-7699	0.00	0.00	0.0%
		12.5		0.0%
	2230 0000			0.0%
	Resource Codes	8010-8099 8100-8299 8300-8599 8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299, 7400-7499 7300-7399	Resource Codes         Object Codes         Estimated Actuals           8010-8099         0.00           8100-8299         0.00           8300-8599         0.00           8600-8799         1,000.00           1000-1999         0.00           2000-2999         0.00           3000-3999         0.00           5000-5999         0.00           6000-6999         0.00           7100-7299, 7400-7499         0.00           7300-7399         0.00           8900-8929         0.00           7600-7629         0.00           8930-8979         0.00           7630-7699         0.00	Resource Codes

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
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
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			1,000.00	1,000.00	0.0%
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	<b>₹0.00</b>	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
G. ASSETS					
Cash     a) in County Treasury		9110	234.76		
Fair Value Adjustment to Cash in County Treasur	у	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	000000000000000000000000000000000000000		234.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS	ALCO TO THE TOTAL THE TOTA	±-7.0000000 × × × × × × × × × × × × × × × ×	0.00		
. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES		COLUMN SPECIMON OF THE PROPERTY OF THE PROPERT	0.00		•
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			234.76		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Ali Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.09
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.09
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE		- <del> </del>	0.00	0.00	0.09
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0
Unsecured Roll		8616	0.00	<b>/</b> 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	s	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.
TOTAL, OTHER LOCAL REVENUE		***************************************	1,000.00	0.00	-100.
TOTAL, REVENUES			1,000.00	0.00	-100.

Description	Resource Codes Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES				
Classified Support Salaries	2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.0%
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.0%
Unemployment Insurance	3501-3502	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0.00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.0%
BOOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improveme	nts 5600	0.00	0.00	0.0%
Transfers of Direct Costs	5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.09

Description F	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

### July 1 Budget Building Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/		7613	0.00	0,00	0.0%
County School Facilities Fund					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

### July 1 Budget Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES	Nosourio Godoo	0.0,000.0000			
SOURCES					
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of		0001			
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		110100	0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

# July 1 Budget Building Fund Expenditures by Function

	Frankish Codes	Ohinat Cadaa	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Description A. REVENUES	Function Codes	Object Codes	Estimated Actuals	Düüget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0:0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	0.00	-100.0%
5) TOTAL, REVENUES	vijosna saana		1,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES	,		0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)		No. 100	1,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929	0.00	0.00	0.0%
a) Transfers Out		7600-7629	0.00	0.00	0.09
b) Transfers Out		1000-1029	0.00	0.00	0.07
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

# July 1 Budget Building Fund Expenditures by Function

			2018-19	2019-20	Percent
Description	Function Codes	Object Codes	Estimated Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		ANIEWS AND AND AND AND AND AND AND AND AND AND	1,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
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
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			1,000.00	1,000.00	0.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	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%

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Visalia Unified Tulare County

#### July 1 Budget Building Fund Exhibit: Restricted Balance Detail

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Resource Desc	cription	2018-19 Estimated Actuals	2019-20 Budget
Total, Restricted Bala	ance	0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,841,373.00	3,830,000.00	-0.3%
5) TOTAL, REVENUES		· · · · · · · · · · · · · · · · · · ·	3,841,373.00	3,830,000.00	-0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	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		7100-7299,		0.00	400.000
Costs)		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%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	MARK 100 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		(77,759.00)	2,139,633.00	-2851.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers				'	
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	2,139,632.00	New
2) Other Sources/Uses		8930-8979	0.00	0.00	0.0%
a) Sources					
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

,	and the second s			, (44, 44, 5), (44, 44, 44, 44, 44, 44, 44, 44, 44, 4	CONTROL OF THE PROPERTY OF THE
Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(77,759.00)	1.00	-100.0%
F. FUND BALANCE, RESERVES	And the second s		The state of the s		
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%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			2,312,340.62	2,312,341.62	0.0%
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%

	and the state of t			V. NOTE	graph, Add Third
Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	3,701,841.49		
Sair Value Adjustment to Cash in County Treasu	rv	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		
Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0,00		
,		9330	0.00		
7) Prepaid Expenditures		9340	0.00		
8) Other Current Assets		3040	3,701,841.49		
9) TOTAL, ASSETS	WALL DOWN THE THE THE THE THE THE THE THE THE THE	THE PARTY OF THE P	0,101,041.40		
H. DEFERRED OUTFLOWS OF RESOURCES		9490	0.00		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DÉFERRED OUTFLOWS		, IV. ( ) ,	0.00		
I. LIABILITIES		0500	0.00		
1) Accounts Payable		9500	0.00		
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		Annual Control of the	0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS	wy. Market and the second of t	anne periodici del la companya del companya del companya del companya del companya del companya del companya d	0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)		**************************************	3,701,841.49		

December 1	Danaura Cadaa	Ohioat Codos	2018-19	2019-20 Budget	Percent Difference
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other		-			
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	41,373.00	30,000.00	-27.5%
Net Increase (Decrease) in the Fair Value of Investment	ts	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%
TOTAL, OTHER LOCAL REVENUE			3,841,373.00	3,830,000.00	-0.3%
TOTAL, REVENUES			3,841,373.00	3,830,000.00	-0.3%

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

Description I	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	ts	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		427,415.00	0.00	-100.0%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			1,392,590.00	1,685,367.00	21.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,014,127.00	0.00	-100.0%
Other Debt Service - Principal		7439	1,085,000.00	0.00	-100.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		2,099,127.00	0.00	-100.09
TOTAL, EXPENDITURES			3,919,132.00	1,690,367.00	-56.9°

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
NTERFUND TRANSFERS	alta de mandre de la transferio de la companya de la companya de la companya de la companya de la companya de l	Name of the second seco			
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	2,139,632.00	Nev
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	2,139,632.00	Nev
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
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	0.09
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES		411-11-11-11	0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.04
(d) TOTAL, USES			0,00	0.00	0.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0,0
TOTAL, OTHER FINANCING SOURCES/USES					

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Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES	OSSERVENTE PER CONTROLLE DE CONTROLLE PER CONTROLLE PER CONTROLLE PER CONTROLLE PER CONTROLLE PER CONTROLLE P			3. (339 236)	
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. EXPENDITURES (Objects 1000-7999)		AND DOOR A THE WATER PORT OF THE PARTY OF TH			
1) Instruction	1000-1999		.0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	F 0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0:0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		105,332.00	0.00	-100.0%
8) Plant Services	8000-8999		1,714,673.00	1,690,367.00	-1.4%
9) Other Outgo	9000-9999	Except 7600-7699	2,099,127.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			3,919,132.00	1,690,367.00	-56.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)	W0.073660000000		(77,759.00	) 2,139,633.00	-2851.69
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	2,139,632.00	Ne
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.09
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)	Ne

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		504-A	(77,759.00)	1.00	-100.0%
F. FUND BALANCE, RESERVES					
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%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			2,312,340.62	2,312,341.62	0.0%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget Capital Facilities Fund Exhibit: Restricted Balance Detail

		2018-19	2019-20
Resource	Description	Estimated Actuals	Budget
7710	State School Facilities Projects	16,506.43	16,506.43
9010	Other Restricted Local	2,295,834.19	2,295,835.19
Total. Restric	cted Balance	2,312,340.62	2,312,341.62

### July 1 Budget County School Facilities Fund Expenditures by Object

n State	Basawa God	Object Cod	2018-19	2019-20 Budget	Percent Difference
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	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		D. D. College Str., College St	3,946,411.00	1,300.00	-100.0%
B. EXPENDITURES					
			13.76		
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		7100-7299, 7400-7499	0.00	0.00	0.0%
Costs)		7300-7399	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,945,111.00	0.00	-100.0%
9) TOTAL, EXPENDITURES		, which was the same of the sa	3,945,111.00	0.00	-100.076
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			4 000 00	4 000 00	0.00/
FINANCING SOURCES AND USES (A5 - B9)	The state of the s	100000000000000000000000000000000000000	1,300.00	1,300.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00		
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,300.00	1,300.00	0.0%
F. FUND BALANCE, RESERVES					
. 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%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			207,789.25	209,089.25	0.6%
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%

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Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash a) in County Treasury		9110	4,164,481.45		
Fair Value Adjustment to Cash in County Treasu	ry	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		
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
Accounts Payable		9500	0.00		
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	-000)ANGGO-1440-141N-0-2	www.www.www.ww.ww	0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (l6 + J2)			4,164,481.45	5	

## July 1 Budget County School Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	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	0.09
TOTAL, OTHER STATE REVENUE	***************************************		3,945,111.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	1,300.00	1,300.00	0.0
Net Increase (Decrease) in the Fair Value of Investments	S	8662	0.00	0.00	0.09
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	0.09
TOTAL, OTHER LOCAL REVENUE			1,300.00	1,300.00	0.0
TOTAL, REVENUES			3,946,411.00	1,300.00	-100.0

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

Description R	esource Codes Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		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%
	3730	0.00	0.00	0.076
Professional/Consulting Services and Operating Expenditures	5800	0.00	0.00	0.0%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES	0.00	0.00	0.0%
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	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%
TOTAL, CAPITAL OUTLAY		3,945,111.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
Transfers of Pass-Through Revenues To Districts or Charter Schools	7211	0.00	0.00	0.0%
To County Offices	7212	0.00	0.00	0.09
To JPAs	7213	0.00	0.00	0.09
All Other Transfers Out to All Others	7299	0.00	0.00	0.09
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C		0.00	0.00	0.09
TOTAL, EXPENDITURES		3,945,111.00	0.00	-100.0

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0,00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		. 8972	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	
CONTRIBUTIONS			2.00	0.00	0.09
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.09

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	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. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999		3,945,111.00	0.00	-100.09
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,945,111.00	0.00	-100.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)	1927 Distriction Company Compa	Y	1,300.00	1,300.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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					5.07
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES	and the same of th	·	0.00	0.00	0.0

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,300.00	1,300.00	0.0%
F. FUND BALANCE, RESERVES					
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%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			207,789.25	209,089.25	0.6%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	1,300.00	2,600.00	100.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	60:00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Visalia Unified Tulare County County School Facilities Fund Exhibit: Restricted Balance Detail

54 72256 0000000 Form 35

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
7710	State School Facilities Projects	206,489.25	206,489.25
Total, Restric	cted Balance	206,489.25	206,489.25

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES			Control of the Contro		
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	0.09
4) Other Local Revenue		8600-8799	875,514.00	100,000.00	-88.69
5) TOTAL, REVENUES	×		875,514.00	100,000.00	-88.69
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	.0.00	0.09
2) Classified Salaries		2000-2999	0.00	0.00	0.00
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
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
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(76,252,606.00)	(25,000.00)	-100.0
D. OTHER FINANCING SOURCES/USES					
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		8930-8979	0.00	0.00	0.0
a) Sources			0.00		
b) Uses		7630-7699	0.00	0.00	0.0
Contributions     TOTAL, OTHER FINANCING SOURCES/USES		8980-8999	3,778,105.00	0.00	0.0

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(72,474,501.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES	A SOCIAL CONTROL OF THE CONTROL OF T		(72,474,301,00)	0.00	-100.0%
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%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			547,358.77	547,358.77	0.0%
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
G. ASSETS				The second secon	
Cash     a) in County Treasury		9110	35,495,563.86		
1) Fair Value Adjustment to Cash in County Treasury	<b>v</b>	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		
Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310			
6) Stores		9310	0.00		
7) Prepaid Expenditures		9320			
8) Other Current Assets			0.00		
9) TOTAL, ASSETS		9340	0.00		
H. DEFERRED OUTFLOWS OF RESOURCES	District Control of the Control of t		35,495,563.86		
Deferred Outflows of Resources		0.400			
2) TOTAL, DEFERRED OUTFLOWS		9490	0.00		
. LIABILITIES	A CONTRACTOR OF THE PARTY OF TH		0.00		
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	Managary Williams		198.30		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS	ANALYS AN	- Marine	0.00		
(, FUND EQUITY					
Ending Fund Balance, June 30					

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.09
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	-88.49
Net Increase (Decrease) in the Fair Value of Investmen	ts	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
TOTAL, OTHER LOCAL REVENUE			875,514.00	100,000.00	-88.6
TOTAL, REVENUES			875,514.00	100,000.00	-88.6

And the second s				PER MINISTER IN THE CASE OF THE PER SECURITY O	
Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0,00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0,00	0.00	0.0%
Materials and Supplies		4300	147,165.00	0.00	-100.0%
Noncapitalized Equipment		4400	180,894.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			328,059.00	0.00	-100.0%

Description R	lesource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES	tesource codes	Object Codes	Estillated Actuals	Budget	Difference
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	3	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		992,204.00	0.00	-100.0%
CAPITAL OUTLAY					
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		2002			
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	0.09
TOTAL, CAPITAL OUTLAY			75,807,857.00	125,000.00	-99.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		0.00	0.00	0.09
77-1-1-1					

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

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0,00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					10 To 10 To
Contributions from Unrestricted Revenues		8980	0,00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			3,778,105.00	25,000.00	-99.3%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					K. C. W. C. C. C. C. C. C. C. C. C. C. C. C. C.
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. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0:0%
8) Plant Services	8000-8999		77,128,120.00	125,000.00	-99.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES		annoissinsy missass <del>e missassin a</del> nnis <del>a</del> nnis interessinansy on sassa	77,128,120.00	125,000.00	-99.8%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(76,252,606.00)	(25,000.00)	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		2000 2000	0 770 405 00	05.000.00	
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%
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%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	ыштар синабыстуу кололический от филомография организация организация организация от при при при при при при п При при при при при при при при при при п	2011023450010427404004040404040404040	(72,474,501.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
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%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			547,358.77	547,358.77	0.0%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	255,012.77	380,012.77	49.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Visalia Unified Tulare County

# Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

54 72256 0000000 Form 40

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
7710	State School Facilities Projects	292,346.00	167,346.00
Total, Restric	eted Balance	292,346.00	167,346.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0,00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	3,677,813.00	2,764,313.00	-24.89
5) TOTAL, REVENUES	***************************************	- NEW CONTROL OF THE	3,677,813.00	2,764,313.00	-24.89
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0:0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employee Benefits		3000-3999	0.00	0.00	0.0
4) Books and Supplies		4000-4999	0.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0
6) Capital Outlay		6000-6999	0.00	0.00	0,0
7) Other Outgo (excluding Transfers of Indirect		7100-7299,		0.744.040.00	05.0
Costs)		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	grand or an annual programme of the state of		3,627,813.00	2,714,313.00	-25.2
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		The state of the s	50,000.00	50,000.00	0.0
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses		9020 9070	0.00	0.00	0.0
a) Sources		8930-8979	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.

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,000.00	50,000.00	0.0%
F. FUND BALANCE, RESERVES		11 300 301 2 WWW. 11 20 10 10 10 10 10 WWW. C. C. T. C. C. C. C. C. C. C. C. C. C. C. C. C.			
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%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			6,534,689.53	6,584,689.53	0.8%
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%

Description Re	source Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	5,865,119.51		
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		
Accounts Receivable		9200	0.00		
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		5040	5,865,119.51		
H. DEFERRED OUTFLOWS OF RESOURCES	· · · · · · · · · · · · · · · · · · ·		0,000,110.01		
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0400	0.00		
I. LIABILITIES		COLUMN ACTION AC	Ç.00		
		9500	0.00		
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9640	0.00		
4) Current Loans					
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES		0000			
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (l6 + J2)			5,865,119.51		

# Visalia Unified Tulare County

### 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
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	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 Investment	is	8662	0.00	0,00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,677,813.00	2,764,313.00	-24.8%
TOTAL, REVENUES			3,677,813.00	2,764,313.00	-24.8%

# July 1 Budget Bond Interest and Redemption Fund Expenditures by Object

					TO THE REAL PROPERTY OF THE PARTY	---	----------------	--------------	------------------------------	-------------------	--
Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference						
OTHER OUTGO (excluding Transfers of Indirect Costs)											
Debt Service											
Bond Redemptions		7433	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%						
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		3,627,813.00	2,714,313.00	-25.2%						
TOTAL, EXPENDITURES			3,627,813.00	2,714,313.00	-25.2%						

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES		· · · · · · · · · · · · · · · · · · ·	0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0,00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0,00	0:00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.09

			2018-19	2019-20	Percent
Description	Function Codes	Object Codes	Estimated Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,677,813.00	2,764,313.00	-24.8%
5) TOTAL, REVENUES			3,677,813.00	2,764,313.00	-24.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0:0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,627,813.00	2,714,313.00	-25.2%
10) TOTAL, EXPENDITURES		aan markan samaa marka samaa marka marka marka samaa samaa samaa samaa samaa samaa samaa samaa samaa samaa sam	3,627,813.00	2,714,313.00	-25.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			50,000.00	50,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,000.00	50,000.00	0.0%
F. FUND BALANCE, RESERVES					
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%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			6,534,689.53	6,584,689.53	0.8%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

		2018-19	2019-20	
Resource	Description	Estimated Actuals	Budget	
9010	Other Restricted Local	6,534,689.53	6,584,689.53	
Total, Restric	eted Balance	6,534,689.53	6,584,689.53	

Description	Doggues Cod	Object Cod-	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0,00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES	ann an tha dùthair agu Mhainn an tha dheal a ghùir an chantair a bhair an dhair an tha chan a chan a bhair a s		0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0:00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0,0%
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			(1,163,163.00)	(4,552,763.00)	291.4%
FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES	and the second s	WORK WOODS TO THE TOTAL TO THE	(1,103,103.00)	(4,332,763.00)	231.47
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%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			1,163,163.00	4,552,763.00	291.49

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
<ol> <li>Ending Balance, June 30 (E + F1e)</li> <li>Components of Ending Fund Balance</li> </ol>			0.00	0.00	0.0%
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		0750			
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			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	<u> </u>	
Reserve for Economic Uncertainties		9789	0,00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description I	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS		Object Godes		Dauget	
1) Cash					
a) in County Treasury		9110	0.00		
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		W. A. J. SKISTICH WOLLD	0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0,00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

		TATOLOGICA CONTRACTOR	004040		
Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investment	3	8662	0.00	0.00	0.0
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE	100000000000000000000000000000000000000		0.00	0.00	0.0
TOTAL, REVENUES			0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs	)				
Debt Service					
Debt Service - Interest		7438	653,163.00	2,792,763.00	327.€
Other Debt Service - Principal		7439	510,000.00	1,760,000.00	245.1
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		1,163,163.00	4,552,763.00	291.4
TOTAL, EXPENDITURES			1,163,163.00	4,552,763.00	291.4

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS	<del>ngan</del> a ting mah 2 km km tang mang mang mang mang mang mang mang m				
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,163,163.00	4,552,763.00	291.4%
(a) TOTAL, INTERFUND TRANSFERS IN			1,163,163.00	4,552,763.00	291.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0,00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					700 m
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,163,163.00	4,552,763.00	291.4%

	The second secon	CART PROPERTY	CONTRACTOR DESCRIPTION OF THE PROPERTY OF THE		
Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES		- Committee of the Comm			
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	WHEN THE RESERVE OF THE SECOND		0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					10 mg
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	6.000	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,163,163.00	4,552,763.00	291.4%
10) TOTAL, EXPENDITURES		-Chelodolius school-market Nederland over namen verschause ausgezause	1,163,163.00	4,552,763.00	291.4%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,163,163.00)	(4,552,763.00)	291.4%
D. OTHER FINANCING SOURCES/USES					
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%
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	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
f. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			0.00	0.00	0.0%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0,00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

#### July i buuget Debt Service Fund Exhibit: Restricted Balance Detail

54 72256 0000000 Form 56

		2018-19	2019-20	
Resource Description		Estimated Actuals	Budget	
Total, Restric	cted Balance	0.00	0.00	

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Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES	20 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				
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. EXPENSES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	33 35 35 35 35 35 35 35 35 35 35 35 35 3		(1,127,432.00)	(1,772,930.00)	57.3%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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		Agenta Agenta Agenta Agenta Agenta Agenta Agenta Agenta Agenta Agenta Agenta Agenta Agenta Agenta Agenta Agent	0.00	0.00	0.0%

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	1	Budget	Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,127,432.00)	(1,772,930.00)	57.3%
F. NET POSITION				·	
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
G. ASSETS					
1) Cash a) in County Treasury		9110	12,408,794.41		
1) Fair Value Adjustment to Cash in County Treasur	у	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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS	anni anni anni agus ag a stata ag ag ag ag ag ag ag ag ag ag ag ag ag	NO. BOWLE	0.00		
K. NET POSITION					
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
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0,00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	214,941.00	214,940.00	0.0%
Net Increase (Decrease) in the Fair Value of Investr	nents	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%
TOTAL, OTHER LOCAL REVENUE			46,564,440.00	46,564,439.00	0.09
TOTAL, REVENUES			46,564,440.00	46,564,439.00	0.09

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	126,956.00	126,956.00	0.0%
TOTAL, CERTIFICATED SALARIES		1000	126,956.00	126,956.00	0.0%
CLASSIFIED SALARIES	- M. Agage (g) - May		120,000.00	120,330.00	0.070
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%
TOTAL, CLASSIFIED SALARIES			240,247.00	348,665.00	45.1%
EMPLOYEE BENEFITS					
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%
TOTAL, EMPLOYEE BENEFITS			167,884.00	232,924.00	38.7%
BOOKS AND SUPPLIES					
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%
TOTAL, BOOKS AND SUPPLIES			8,824.00	1,200.00	-86.4%

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Description F	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	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	s	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENSE	S		47,147,961.00	47,627,624.00	1.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			47,691,872.00	48,337,369.00	1.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS		-d	0.00	0.00	0.09
			1		1

			100 A 100 A 100 A 100 A 100 A 100 A 100 A 100 A 100 A 100 A 100 A 100 A 100 A 100 A 100 A 100 A 100 A 100 A 100		
Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES	эрдэ <b>хүнх</b> эд ойд хэвд эх 1966 ойд ховчий дох хорого даар хагагаагаагаагаагаагаагаагаагаагаагаагаа				a de la companya de la companya de la companya de la companya de la companya de la companya de la companya de
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. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0:0%
6) Enterprise	6000-6999		47,691,872.00	48,337,369.00	1.4%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999	<b>5</b>	0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			47,691,872.00	48,337,369.00	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,127,432.00)	(1,772,930.00)	57.3%
D. OTHER FINANCING SOURCES/USES		The state of the s			
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	\$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN					
NET POSITION (C + D4)	<u> </u>	······	(1,127,432.00)	(1,772,930.00)	57.3%
F. NET POSITION					
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%

#### July 1 Budget Self-Insurance Fund Exhibit: Restricted Net Position Detail

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

#### vvarranvPass-Through Fund Statement of Changes in Assets and Liabilities

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
ASSETS Cash	,						
in County Treasury Fair Value Adjustment to	9110	0.00		0.00			0.00
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	0.00		0.00			0.00
Due from Other Funds	9310	0.00		0.00			0.00
TOTAL, ASSETS		0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES				Maria (1904) (1904) (1904) (1904) (1904) (1904) (1904) (1904) (1904) (1904) (1904) (1904) (1904) (1904) (1904)			The second secon
Due to Other Funds	9610	0.00		0.00			0.00
Due to Student Groups/							
Other Agencies	9620	0.00		0.00			0.00
TOTAL, LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00

#### Student Body Fund Statement of Changes in Assets and Liabilities

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
ASSETS							
Cash							
in County Treasury	9110	0.00		0.00			0.00
Fair Value Adjustment to							
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	0.00		0.00			0.00
Due from Other Funds	9310	0.00	otartok;XxxxxXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	0.00	***************************************		0.00
TOTAL, ASSETS		0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES							
Due to Other Funds	9610	0.00		0.00			0.00
Due to Student Groups/							
Other Agencies	9620	0.00		0.00			0.00
TOTAL, LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00

	2018-	19 Estimated	Actuals	2	019-20 Budge	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
	1-2 AUA	Alliuu ADA	T dilded ADA		7111141171	1 41140471571
A. DISTRICT	4		A	_		
1. Total District Regular ADA						
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day				1		
School (includes Necessary Small School	26 464 10	26 464 40	26,464.10	26,464.10	26,464.10	26,464.10
ADA)  2. Total Basic Aid Choice/Court Ordered	26,464.10	26,461.10	20,404.10	20,404.10	20,404.10	20,404.10
Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation				1		
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
3. Total Basic Aid Open Enrollment Regular ADA	0.00	0.00	0.00	0.00	0.00	1
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
4. Total, District Regular ADA						
(Sum of Lines A1 through A3)	26,464.10	26,461.10	26,464.10	26,464.10	26,464.10	26,464.10
5. District Funded County Program ADA						
a. County Community Schools	33.51	33.51	33.51		33.51	
<ul> <li>b. Special Education-Special Day Class</li> </ul>	267.02	267.02	267.02		267.02	
c. Special Education-NPS/LCI	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
g. Total, District Funded County Program ADA					005.04	205.0
(Sum of Lines A5a through A5f)	305.81	305.81	305.81	305.81	305.81	305.8
6. TOTAL DISTRICT ADA	00.700.04	20.700.04	20 700 04	26 760 04	26 760 04	26.760.0
(Sum of Line A4 and Line A5g)	26,769.91	26,766.91	26,769.91			
7. Adults in Correctional Facilities	14.36	14.36	14.36	14.36	14.36	14.30
8. Charter School ADA						
(Enter Charter School ADA using Tab C. Charter School ADA)						

	2018-	19 Estimated	Actuals	20	019-20 Budge	t
				Estimated P-2	Estimated	Estimated
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
B. COUNTY OFFICE OF EDUCATION						
County Program Alternative Education ADA					34111111111111111111111111111111111111	
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	0.0
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
d. Total, County Program Alternative Education						
ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA			•			
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0
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	0.0
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0
g. Total, District Funded County Program ADA						
(Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0
3. TOTAL COUNTY OFFICE ADA						
(Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0.0
6. Charter School ADA			10.00		1.00	1
(Enter Charter School ADA using						19
Tab C. Charter School ADA)	100		100	The second second		

ulare County	2010	19 Estimated	Actuala	21	019-20 Budge	Form
	2010-	19 EStimated	Actuals			
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA	https://www.compoter.com/it/www.compources.com/			Karle and a second and a second secon	190 <u>7-1900                                   </u>	**************************************
Authorizing LEAs reporting charter school SACS financial						
Charter schools reporting SACS financial data separately				use this workshe	et to report their	ADA.
FUND 01: Charter School ADA corresponding to SA  1. Total Charter School Regular ADA	1,262.97	a reported in Fi 1,262.97	1,262.97	1,262.97	1,262.97	1,262.97
2. Charter School County Program Alternative	1,202.91	1,202.91	1,202.91	1,202.51	1,202.31	1,202.97
Education ADA						
<ul> <li>County Group Home and Institution Pupils</li> </ul>	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
d. Total, Charter School County Program			<u> </u>	0.00	0.00	0.00
Alternative Education ADA					:	
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
Charter School Funded County Program ADA     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 Schools and Full Day Opportunity Classes, Specialized Secondary						
Schools	0.00	0.00	0.00	0.00	0.00	0.0
f. Total, Charter School Funded County						
Program ADA					, , ,	
(Sum of Lines C3a through C3e) 4. TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	0.0
(Sum of Lines C1, C2d, and C3f)	1,262.97	1,262.97	1,262.97	1,262.97	1,262.97	1,262.9
FUND 09 or 62: Charter School ADA corresponding	to SACS financ	ial data renorte	d in Fund 09 or	Fund 62		
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.00
6. Charter School County Program Alternative		J	· · · · · · · · · · · · · · · · · · ·		<u> </u>	
Education ADA						
<ul> <li>County Group Home and Institution Pupils</li> </ul>	0.00	0.00	0.00		0.00	
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0
c. Probation Referred, On Probation or Parole,	0.00	0.00	0.00	0.00	0.00	0.0
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] d. Total, Charter School County Program	0.00	0.00	0.00	0.00	0.00	0.0
Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0
7. Charter School Funded County Program ADA						-
a. County Community Schools	0.00	0.00				
b. Special Education-Special Day Class	0.00					
c. Special Education-NPS/LCI d. Special Education Extended Year	0.00	0.00	<del></del>		~ <del>~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~</del>	
e. Other County Operated Programs:	0.00	0.00	0.00	0.00	0.00	0.0
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools	0.00	0.00	0.00	0.00	0.00	0.0
f. Total, Charter School Funded County						
Program ADA	0.00	0.00	0.00	0.00	0.00	
(Sum of Lines C7a through C7e) 8. TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	0.0
(Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0
9. TOTAL CHARTER SCHOOL ADA						
Reported in Fund 01, 09, or 62						
(Sum of Lines C4 and C8)	1,262.97	1,262.97	1,262.97	1,262.97	1,262.97	1,262.9

July 1 Budget 2018-19 Estimated Actuals Schedule of Capital Assets

	Balance July 1	Augit Adjustments/ Restatements	Audired Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities: Capital assets not being depreciated:	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	00.0	00:00	69,130,279.00
Capital assets being depreciated: Land Improvements			0.00			0.00
Buildings	191,198,601.00	253,343,897.00	444,542,498.00			444,542,498.00
Eauipment	15,290,235.00	20,305,640.00	35,595,875.00			35,595,875.00
Total capital assets being depreciated	206,488,836.00	273,649,537.00	480,138,373.00	00.00	0.00	480,138,373.00
Accumulated Depreciation for:			0.00			0.00
Buildings	(48.115.721.00)	(103,758,235.00)	(151,873,956.00)			(151,873,956.00)
Faritoment	(9.719.140.00)	(14,956,675.00)	(24,675,815.00)			(24,675,815.00)
Total accumulated depreciation	(57,834,861.00)	(118,714,910.00)	(176,549,771.00)	0.00	0.00	(176,549,771.00)
Total capital assets being depreciated, net	148,653,975.00	154,934,627.00	303,588,602.00	00:00	0.00	303,588,602.00
Governmental activity capital assets, net	172,547,138.00	200,171,743.00	372,718,881.00	00:00	0.00	372,718,881.00
Business-Type Activities: Capital assets not being depreciated:						
Land			00.00			00.00
Work in Progress			00.00			0.00
Total capital assets not being depreciated	0.00	00:00	0.00	0.00	0.00	0.00
Capital assets being depreciated:			0.00			0.00
Buildings			00.00			0.00
			00.00			0.00
Total capital assets being depreciated	0.00	0.00	00.00	00.00	00.00	0.00
Accumulated Depreciation for:			00 0			00.0
Land Improvements			000			00.00
			0.00			00:0
Total accimulated depreciation	000	0.00	0.00	00.0	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	00.0	0.00	0.00	0.00
Business-type activity capital assets, net	00.00	00.0	00:00	0.00	0.00	0.00

July 1 Budget 2019-20 Budget Cashflow Worksheet - Budget Year (1)

Visalia Unified Tulare County

	Object	Balances Balances (Ref. Only)	λlnC	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH										
A. BEGINNING CASH			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. RECEIPTS LCFF/Revenue Limit Sources							00 000 00	00 002 000 70	10 260 004 00	10 263 284 00
Principal Apportionment	8010-8019		10,099,221.00	10,099,221.00	28,509,764.00	18,178,598.00	18,363,384.00	13.487.359.00	7.067.875.00	371,002.00
Property raxes Miscellaneous Funds	8080-070				(291,474.00)		(101,016.00)	(171,688.00)	(66,769.00)	(51,650.00)
Federal Revenue	8100-8299		924.00	2,296.00	6,805,508.00	200,252.00	00.00	4,285,410.00	00.00	00.0
Other State Revenue	8300-8599		00:0	00:00	3,448,909.00	581,717.00	1,498,259.00	1,486,269.00	1,498,259.00	1,498,259.00
Other Local 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
Interfund Transfers In	8910-8929		00:00	00'0	00.00	0.00	0.00	00.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	00:00	00.0	0.00	0.00	00.00	00.0	00.00
TOTAL RECEIPTS			10,209,576.00	10,263,471.00	39,148,792.00	19,308,264.00	20,826,368.00	47,621,516.00	27,888,964.00	21,038,367.00
C. DISBURSEMENTS	4000 4000		0 258 487 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
Certificated Salaries	2000-1989		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	1,386,047.00
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	6000-6599		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	00:00	00.00	(12,226.00)	340,305.00	(225.00)	580,321.00	341,134.00
Interfund Transfers Out	7600-7629		00.00	00.00	00:0	0.00	80,591.00	0.00	(2,160.00)	664,726.00
All Other Financing Uses	7630-7699		00.0	00'0	00:00	0.00	00.00	00:00	00.00	00.0
TOTAL DISBURSEMENTS			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
D. BALANCE SHEET ITEMS Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199		0.00	00:00	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		00:00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320		0.00	00:00	00.00	0.00	0.00	00.00	0.00	0.00
Prepaid Expenditures	9330		00'0	00:00	00.00	0.00	0.00	00.00	00.00	0.00
Other Current Assets	9340		00:00	00:0	00.0	00:0	0.00	00:00	00.00	00.0
Deferred Outflows of Resources	9490		0.00	00'0	00.00	00:0	0.00	00:00	00.0	00.00
SUBTOTAL		0.00	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	6			4 663 444 00	8 360 157 00	110 200 00	15 236.00	1.622.00	(30,262.00)	0.00
Accounts Payable	SSCS-DOS		9,330,102.00	00.11.	00.0	000	00 0	00:0	00.00	00.00
Due To Other Funds	9610		00.0	00.0	00.0	00 0	0.00	0.00	0.00	00.00
Current Loans	9640		00.0	0.00	00.0	00.0	0.00	00:00	00.0	00:00
Unearned Revenues	0090		00.0	00.0	9.977.959.00	0.00	00:00	0.00	0.00	0.00
Deletied filliows of resources	0000	000	00 002 006 6	1 563 141 00	18 347 116 00	110,700.00	15,236.00	1,622.00	(30,262.00)	0.00
SUBTOTAL		00.0		20.11.						
Suspense Clearing	9910		0.00			00 101 010 1	00 874 474 00	065 781 00	544 237 00	300 000 000
TOTAL BALANCE SHEET ITEMS		0.00	1,411,354.00	(749,686.00)	(16,611,223.00)	5,818,434.00	3,241,41,42,00	21 112 962 00	(61 015 00)	(7,732,544.00)
E. NET INCREASE/DECREASE (B - C + D)			3,753,807.00	(15,435,497,00)	4,737,020,00)	49 061 665 67	45 491 166 67	66,604,128.67	66,543,113.67	58,810,569.67
F. ENDING CASH (A + E)			70.808,177,60	76,350,301.07	49,000,100.01	10:000/100/04				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										
	The state of the s									

A. BEGINNING CASH B. RECEIPTS LCFF/Revenue Limit Sources Principal Apportionment Property Taxes Miscellaneous Funds Federal Revenue Other State Revenue Interfund Transfers in All Other Financing Sources S300-8599 S400-8799 S410 Other Financing Sources S830-8979 S724 In Property Taxes S724 In P		CONTRACTOR OF STATE O					The second secon		
CASH  Limit Sources Apportionment Taxes Heous Funds Houe Revenue Revenue Revenue Revenue Apportionment Revenue Revenue Apportionment Apportion									
le Limit Sources Apportionment Taxes reous Funds rinue tevenue tevenue recenue recenue recenue recenue		58,810,569.67	64,684,839.67	61,663,957.67	63,580,938.67				
	119	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
	179	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
	66	(121,756.00)	(147,106.00)	(43,627.00)	(463,628.00)	(182,958.00)		(1,641,672.00)	(1,641,672.00)
, , , , , , , , , , , , , , , , , , ,	66	4,285,410.00	00:00	0.00	4,285,412.00	305,280.00		20,170,492.00	20,170,492.00
	66	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
	66	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
	129	00.0	00.0	00.00	00.00	0.00		0.00	0.00
	62	0.00	00.0	00.00	00.0	00.0		00:00	0.00
IOTAL RECEIPTS	L	33,914,625.00	24,851,162.00	30,114,258.00	32,586,187.00	25,021,836.00	00:00	342,793,386.00	342,793,386.00
									00 070 701 077
S	66	12,488,228.00	12,196,847.00	12,269,548.00	12,893,455.00	7,290,528.00		143,/91,812.00	143,791,812.00
	66	4,068,120.00	4,059,915.00	4,267,051.00	4,552,522.00	5,506,999.00		52,250,792.00	00.287,052,25
Employee Benefits   3000-3999	66	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
Books and Supplies 4000-4999	66	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
Services 5000-5999	66	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
Capital Outlay 6000-6599	66	156,325.00	195,570.00	149,262.00	169,410.00	250,000.00		2,355,747.00	2,355,747.00
	6	47.885.00	37,135.00	280,257.00	374,396.00	188,680.00		2,420,157.00	2,420,157.00
nsfers Out	53	(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
g	66	00'0	0.00	00.00	00.0			0.00	0.00
2	L	28.040.355.00	27,872,044.00	28,197,277.00	31,923,549.00	23,041,020.00	00.0	337,507,116.00	337,507,116.00
D. BALANCE SHEET ITEMS									
fflows			Č	o o	Ç.			000	
	g 8	0.00	00.0	00.0	00.0			18.258.326.00	
92	56	0.00	00.0	800	00.0			00 0	
om Otner Funds		00.00	0.00	00.0	000			00 0	
		0.00	0.00	0.00	00.0			000	
		0.00	0.00	0.00	0.00			00.0	
		0.00	0.00	0.00	0.00			00.0	
Deferred Outflows of Resources 9490		0.00	00.00	0.00	0.00		000	20.00	
SUBTOTAL		0.00	00.00	00.00	00.0	0.00	0.00	10,220,022,01	
Liabilities and Deferred Inflows			•					42 260 206 00	
Accounts Payable   9500-9599	661	00.00	0.00	0.00	00:00			13,300,230.00	
Due To Other Funds 9610		00.00	0.00	0.00	00:00			0.00	
Current Loans 9640	-	0.00	00.00	0.00	0.00			0.00	
eures		00.00	00.00	00.00	00.00			00:00	
SOURCES		0.00	00:00	0.00	00.0			9,977,959.00	
***********	<u>L</u>	00.00	00:00	00.00	00.0	0.00	00'0	23,338,255.00	
Nonoperating	L								
Suspense Clearing 9910	<i>-</i> ••••							00.00	
SHEET ITEMS	L	00'0	00:00	0.00	00.00	0.00	0.00	(5,079,929.00)	00 010 000
E. NET INCREASE/DECREASE (B - C + D)		5,874,270.00	(3,020,882.00)	1,916,981.00	662,638.00	1,980,816.00	0.00	206,341.00	5,286,270.00
	_	64,684,839.67	61,663,957.67	63,580,938.67	64,243,576.67				
ENDING CASH PLUS CASH									
ACCRIALS AND ADJUSTMENTS								66,224,392.67	

July 1 Budget 2019-20 Budget Cashflow Worksheet - Budget Year (2)

STATIONAL Health   Cobbest   Cobbe	Visalia Unified Tulare County			Ü	July 1 2019-20 Sashflow Workshe	July I Budget 2019-20 Budget Cashflow Worksheet - Budget Year (2)					54 72256 000000 Form CASI
Note   Note			Beginning Balances (Ref Only)	July	August	September	October	November	December	January	February
100   100	ESTIMATES THROUGH THE MONTH	<u> </u>									
100   100	A. BEGINNING CASH				68,573,662.67	51,598,384.67	43,367,326.67	39,864,858.67	32,131,782.67	48,302,149.67	52,641,151.67
8100-8019 8100-8	B. RECEIPTS LCFF/Revenue Limit Sources						00000	000000	00 407 500	00 00 00 00 00 00 00 00 00 00 00 00 00	47 028 607 00
600 600 600 600 600 600 600 600 600 600	Principal Apportionment	8010-8019		10,099,221.00	10,099,221.00	28,509,764.00	18,178,598.00	18,178,598.00	13 415 841 00	7 030 397 00	369 034 00
Fig. 10   Fig. 20   Fig.	Property Taxes Miscellandous Finds	8020-8079		0.00	00.0	000	00.0	000	00:0	00.0	0.00
Concession   Con	Foderal Revenue	8100.8299		924 00	2 296 00	6 805 508 00	200.252.00	22.526.00	(226.708.00)	5.020,704.00	735,521.00
1000-1999   1000	Other State Revenue	8300-8599		0.00	0.00	3,448,909.00	581,717.00	19,895.00	1,949,779.00	1,832,393.00	1,513,690.00
1000-1999   1000	Other Local Revenue	8600-8799		33,542.00	267,386.00	265,150.00	656,665.00	989,459.00	610,008.00	962,391.00	804,048.00
100,000   100,	Interfund Transfers In All Other Financing Sources	8910-8929									
1000-1699   2 E624 769 DD   12 810 970 DD   13 458 168 DD   14 458 168 DD	TOTAL RECEIPTS			-	10,368,903.00	39,029,331.00	19,617,232.00	19,220,478.00	44,246,163.00	33,032,531.00	21,360,900.00
Concession   Con	C. DISBURSEMENTS Certificated Salaries	1000-1999			12.810.970.00	13,436,754.00	13,436,168.00	13,751,486.00	13,775,381.00	13,301,248.00	13,880,675.00
11794 690   1179	Classified Salaries	2000-2999			4,049,348.00	4,617,336.00	4,732,419.00	5,188,993.00	4,848,760.00	4,698,036.00	4,994,899.00
Concision   Conc	Employee Benefits	3000-3999			3,397,576.00	8,126,167.00	8,309,992,00	8,354,234.00	8,320,141.00	8,263,743.00	8,382,370.00
September   Sept	Books and Supplies	4000-4999		81,113.00	1,957,345.00	1,939,507.00	1,224,199.00	1,253,030.00	898,887.00	907,686.00	1,254,055.00
Total Contro	Services	2000-5999		800,145.00	2,992,765.00	2,332,073.00	1,128,639.00	1,300,739.00	1,154,324.00	1,879,367.00	1,740,914.00
7000-7499	Capital Outlay	6000-6599		65,518.00	661,419.00	190,343.00	99,447.00	94,667.00	36,675.00	132,290.00	141,074.00
7630-7639  1411-6199  2620-2639  26200-2639  26200-2639  26200-2639  26200-2639  26200-2639  26200-2639  26200-2639  2620	Other Outgo	7000-7499		7,270.00	725,072.00	6,986.00	7,270.00	171,288.00	7,109.00	57,556.00	215,107.00
7530-7599	Interfund Transfers Out	7600-7629		00.00	0.00	0.00	0.00	80,591.00	00:0	(2,160.00)	0.00
911-9199 9200-9299 9320 9320 9320 9320 9320 9320 9320	All Other Financing Uses	7630-7699		0.00	00:00	00:00	0.00	0.00	0.00	0.00	00:0
911-9199 9200-9299 9200-9299 9200-9299 9310 9320 9330 9330 9340 9490 0 0 0	TOTAL DISBURSEMENTS			7,214,955.00	26,594,495.00	30,649,166.00	28,938,134.00	30,195,028.00	29,041,277.00	29,237,766.00	30,609,094.00
111-319   111-	D. BALANCE SHEET ITEMS Assets and Deferred Outflows										
9320 9320 9320 9320 9320 9320 9320 9320	Cash Not In Treasury	9111-9199			813.455.00	1.735.893.00	5,929,134.00	3,256,710.00	967,103.00	513,975.00	239,987.00
9320 9330 9340 9500-9599 95000-9599 9500-9599	Due From Other Funds	9310									
9330 9490 9500-9599 9500-9	Stores	9320									
9340         9940         900         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           9600-9699         3,330,702.00         1,563,141.00         8,369,157.00         110,700.00         15,236.00         1,622.00         (30,262.00)           9640         9650         967         100         1,563,141.00         8,369,157.00         110,700.00         15,236.00         1,622.00         (30,262.00)           9650         9650         967         100         1,563,141.00         8,369,17,869.00         110,700.00         15,236.00         1,622.00         (30,262.00)           9650         9680         0.00         3,330,702.00         1,563,141.00         18,347,116.00         110,700.00         15,236.00         1,622.00         (30,262.00)           9680         0.00         1,411,354.00         (7,49,686.00)         (16,611,223.00)         (3,502,468.00)         15,236.00         4,339,002.00         4339,002.00         4339,002.00         18,41,151.67         4339,002.00         18,41,151.67         4339,002.00         18,41,151.67         4339,002.00         18,41,151.67         4339,002.00         18,41,151.67         4339,002.00         18,41,151.67         4339,002.00         18,41,151.6	Prepaid Expenditures	9330									
9490 960-9599 9610 9620-9599 9610 963,330,702.00 1,563,141.00 963,157.00 110,700.00 15,236,710.00 15,236,00 1,622.00 1,622.00 1,622.00 1,622.00 1,622.00 1,622.00 1,622.00 1,622.00 1,622.00 1,623,141.0	Other Current Assets	9340									
9500-9599 9500-9500-	Deferred Outflows of Resources	9490			000	705 000 00	5 000 494 00	3 256 710 00	967 103 00	513 975 00	239 987 00
9500-9599         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)           9610         9640         9650         1,563,141.00         18,347,116.00         110,700.00         15,236.00         1,562.00         (30,262.00)           9650         9690         0,000         3,330,702.00         1,563,141.00         18,347,116.00         110,700.00         15,236.00         1,622.00         (30,262.00)           9690         0,000         3,330,702.00         1,563,141.00         18,347,116.00         110,700.00         15,236.00         1,622.00         (30,262.00)           9910         0,000         1,411,354,00         (7,49,686.00)         (16,611,223.00)         5,818,434.00         3,241,474.00         965,481.00         544,237.00         (9,600,600)         16,170,367.00         4339,002.00         (9,600,600)         16,170,367.00         4339,002.00         16,170,367.00         16,170,367.00         16,170,367.00         16,170,367.00         16,170,367.00         16,170,367.00         16,170,367.00         16,170,367.00         16,170,367.00         16,170,367.00         16,170,367.00         16,170,367.00         16,170,367.00         16,170,367.00         16,170,367.00         16,170,367.00         16,170,367.00	SUBTOTAL Liabilities and Deferred Inflows		0.00		013,433.00	00.560,557,1	00:40	0000			
9640 9650 9650 967, 9680 960 960 960 960 960 960 960 960 960 96	Accounts Payable	6656-0056		3,330,702.00	1,563,141.00	8,369,157.00	110,700.00	15,236.00	1,622.00	(30,262.00)	2,555.00
9650 9650 9650 9650 960 0,00 3,330,702,00 1,563,141,00 18,347,116,00 110,700,00 15,236,00 1,622,00 1,622,00 1,622,00 1,523,00 1,5	Due To Other Funds	9610									
9650 9680 0.00 3,330,702,00 1,563,141,00 18,347,116.00 110,700,00 15,236.00 1,622.00	Current Loans	9640				00 030 110 0					
9910 C + D) S - C + D)	Unearned Revenues	9650				00.808,778,8					
9910  C + D)  S + 330,086,00 (16,975,278,00) (3,521,058,07) (3,502,488,00) (7,733,076,00) (16,170,357,00) (4,339,092,00) (9,522,488,00) (7,733,076,00) (16,170,357,00) (9,522,488,00) (7,733,076,00) (16,170,357,00) (9,622,488,00) (16,170,357,00) (16,170,35	Deferred Inflows of Resources	0696	000		1 560 444 00	18 347 116 00	110 700 00	15 236 00	1,622.00	(30,262.00)	2,555.00
S - C + D) - D) - D) - D) - D) - D) - D) - D)	SUBTOTAL Nonoperating		00.0		00.141,000,1	200					
C + D)         68.573.662.67         51,598.384.67         43.367.326.67 </td <td>Suspense Clearing</td> <td>9910</td> <td></td> <td></td> <td></td> <td>30 000 170 077</td> <td>00 404 000</td> <td>0 044 474 00</td> <td>065 481 00</td> <td>544 237 00</td> <td>237 432.00</td>	Suspense Clearing	9910				30 000 170 077	00 404 000	0 044 474 00	065 481 00	544 237 00	237 432.00
- C + D) 4,330,086,00 (16,91)2,216,00 (3,231,036,00) (3,202,406,00) (1,132,01,732,67) 43,302,149,67 52,641,151,67 (43,367,326,67) 39,864,858,67 32,131,782,67 48,302,149,67 52,641,151,67 (43,367,326,67) (43,			00:00	1,411,354.00	(749,686.00)	٦	00,454,010,0	00.474,1426	16 170 367 00	4 339 002 00	(9.010.762.00)
		+ D)		4,330,086.00	(16,9/5,2/8,00)		39 864 858 67	32,131,782.67	48,302,149.67	52,641,151.67	43,630,389.67
IG. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS	F. ENDING CASH (A + E)			06,57,5,002.07	10:00:00:10						
	G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

54 72256 Fo	BUDGET		1		262,638,806.00	0.00	20,170,492.00	17,399,877.00	10,448,258.00	00.00	351,848,724.00	152,667,897,00	55,739,181.00	93,791,482.00	17,659,926.00	22,280,207.00	2,355,747.00	2,420,157.00	4,685,431.00	0.00	351,600,028.00																		248,696.00		
, The second control of the second control o	TOTAL				262,638,807.00	0.00	20,170,492.00	17,399,877.00	10,448,258.00	0.00	351,848,725.00	152 667 897 00	55,739,181.00	93,791,482.00	17,659,926.00	22,280,207.00	2,355,747.00	2,420,157.00	4,685,431.00	0.00	351,600,028.00		00.0	17,907,730.00	0.00	0.00	00.00	00.0	17,907,730.00		13,350,307.00	00.00	0.00	00.658,778,8	0.00	73,326,200.00	00.00	(5,420,536.00)	(5,171,839.00)		59,071,737.67
Engage part of the control of the co	Adjustments										0.00										00.0								00.0							0.00		0.00	00'0		
	Accruals				22,106,882.00	2,004,200,00	2,075,622.00	2,333,343.00	2,100,711.00		31,450,793.00	329 172 00	239,923.00	6,033,417.00	624,867.00	876,773.00	204,696.00	299,999.00	2,550,38		11,159,227.00								00.0							0.00		00:00	20,291,566.00		
et Year (2)	June		41,712,547.67		22,063,487.00	3,243,062.00	5,042,623.00	1,565,989.00	2,159,936.00		34,077,117.00	14 309 125 00	5 335 593 00	8,467,929.00	2,952,271.00	3,565,487.00	107,578.00	566,180.00	1,705,330.00	0.00	37,009,493.00			00.00					00 0							00:00		0.00	(2,932,376.00)	38,780,171.67	
July 1 Budget 2019-20 Budget Cashflow Worksheet - Budget Year (2)	May		41,095,329.67		19,845,575.00	9,612,495.00	0.00	1,565,989.00	593,167.00		31,617,226.00	12 616 714 00	5 001 018 00	8,346,688.00	1,612,258.00	1,658,187.00	136,937.00	302,708.00	325,498.00	0.00	31,000,008.00			0.00					000							0.00		00.0	617,218.00	41,712,547.67	
Cashflow	April		43,934,359.67		19,845,575.00	4,568,827.00	00:00	1,957,979.00	541,610.00		26,913,991.00	40	4 758 254 00	8,314,446,00	1,600,628.00	1,396,431.00	98,023.00	23,417.00	25,792.00	00:00	29,753,021.00			00.00					00.0	00.0						0.00		00 0	(2,839,030.00)	41,095,329.67	
	March		43,630,389.67		29,089,390.00	115,380.00	491.224.00	630,194.00	454,185.00		30,780,373.00	00 000	00.004,609,61	8.345.371.00	1,354,080.00	1,454,363.00	387,080.00	30,195.00	00.00	00.00	30,198,364.00			(290,583.00)					100 603 0007	(290,303,00)	(12.544.00)					(12,544.00)		(00 050 826)		43,934,359.67	
	Object	JUNE			8010-8019	8080-808	8100-8299	8300-8599	6628-0098	8910-8929	8789-0588	0007	9000 0000	3000-3999	4000 4999	5000-5999	6659-0009	7000-7499	7600-7629	7630-7699			9111-9199	9200-9299	9310	9320	9330	9340	9490		9500-9599	9610	9640	0596	0696		(	0166	(Q+		
ed Ity		ESTIMATES THROUGH THE MONTH OF	A. BEGINNING CASH	B. RECEIPTS LCFF/Revenue Limit Sources	Principal Apportionment	Property Laxes Miscellaneous Funds	Federal Revenue	Other State Revenue	Other Local Revenue	Interfund Transfers In	All Other Financing Sources TOTAL RECEIPTS	C. DISBURSEMENTS	Classified Salaries	Employee Benefits	Books and Supplies	Services	Capital Outlay	Other Outgo	Interfund Transfers Out	All Other Financing Uses	TOTAL DISBURSEMENTS	D. BALANCE SHEET ITEMS Assets and Deferred Outflows	Cash Not In Treasury	Accounts Receivable	Due From Other Funds	Stores	Prepaid Expenditures	Other Current Assets	Deferred Outflows of Resources	SOBIOIAL	Accounts Payable	Due To Other Funds	Current Loans	Unearned Revenues	Deferred Inflows of Resources	SUBTOTAL	Nonoperating	Suspense Clearing	O	F. ENDING CASH (A + E)	G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS
Visalia Unified Tulare Coun <u>ty</u>																																									

		INUAL BUDGET REPORT: y 1, 2019 Budget Adoption
		Insert "X" in applicable boxes:
X		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:  —Glerk/Secretary of the Governing Board  (Original signature required)
		Contact person for additional information on the budget reports:
SANCTON PROPERTY.		Name: Jessica Villarreal Telephone: 559-730-7539
		Title: VUSD Administrative Services Director E-mail: jvilarreal@vusd.org
-	avial antest	

# 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.

				Not
CRITER	RIA AND STANDARDS		Met	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.	х	

## July 1 Budget FINANCIAL REPORTS 2019-20 Budget School District Certification

RITER	RIA AND STANDARDS (continu	ued)	Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		
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.	r	
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.		

UPPLE	EMENTAL INFORMATION		No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?		
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?		

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## July 1 Budget FINANCIAL REPORTS 2019-20 Budget School District Certification

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

וווטנ	ONAL FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?		
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?		

## July 1 Budget FINANCIAL REPORTS 2019-20 Budget School District Certification

DDITIO	DNAL FISCAL INDICATORS (c		No	Yes
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?		

#### July 1 Budget 2019-20 Budget Workers' Compensation Certification

54 72256 0000000 Form CC

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# 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 selfinsured 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: ( $\underline{X}$ ) 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 Date of Meeting: Jun 25, 2019 Clerk/Secretary of the Governing Board (Original signature required) For additional information on this certification, please contact: Name: Christin Corliss Title: Director Human Resources Development

Telephone: 559-730-714

ccorliss@vusd.org

E-mail:

PARTI - 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	004 700 00	200	400 004 504 00	205	75 000 00			100.005.044.00	
Salaties	137,623,254.00	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
			T	OTAL	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.

		XX-07/00-17-10-10-10-10-10-10-10-10-10-10-10-10-10-		EDP
PART II: M	INIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.
1. Teach	er Salaries as Per EC 41011	1100	107,215,323.00	Commence of the Owner, where
2. Salarie	es of Instructional Aides Per EC 41011	2100	9,176,078.00	- 1
		3101 & 3102	23,929,613.00	382
4. PERS		3201 & 3202	1,842,297.00	383
5. OASD	N - Regular, Medicare and Alternative.	3301 & 3302	2,385,455.00	384
6. Health	n & Welfare Benefits (EC 41372)			1
(Includ	de Health, Dental, Vision, Pharmaceutical, and			
Annuit	ty Plans)	3401 & 3402	22,021,593.00	385
7. Unem	ployment Insurance	3501 & 3502	58,874.00	390
8. Worke	ers' Compensation Insurance	3601 & 3602	4,447,038.00	392
9. OPEB	B, Active Employees (EC 41372).	3751 & 3752	1,209,013.00	]
10. Other	Benefits (EC 22310).	3901 & 3902	0.00	393
	OTAL Salaries and Benefits (Sum Lines 1 - 10).		172,285,284.00	395
12. Less:	Teacher and Instructional Aide Salaries and			1
Benefi	its deducted in Column 2		1,084,927.00	
13a. Less:	Teacher and Instructional Aide Salaries and			1
Benefi	its (other than Lottery) deducted in Column 4a (Extracted)		26,161.00	396
	Teacher and Instructional Aide Salaries and			1
	its (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTA	L SALARIES AND BENEFITS.		171,174,196.00	397
15. Percei	nt of Current Cost of Education Expended for Classroom			
Comp	pensation (EDP 397 divided by EDP 369) Line 15 must			
equal	l or exceed 60% for elementary, 55% for unified and 50%			
	gh school districts to avoid penalty under provisions of EC 41372		53.22%	)
	ct is exempt from EC 41372 because it meets the provisions			
of EC	3 41374. (If exempt, enter 'X')			

ART III: DEFICIENCY AMOUNT	THE PROPERTY OF THE PROPERTY O
deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exovisions of EC 41374.	empt under the
Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
Percentage spent by this district (Part II, Line 15)	
Percentage below the minimum (Part III, Line 1 minus Line 2)	1.78%
District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	
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)
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PARTI - 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	004.003.00	303	442,000,740,00	305	17 214 00		307	142.072.425.00	200
Salaries	143,791,012.00	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
G. A. C. C. C. C. C. C. C. C. C. C. C. C. C.			T	OTAL	322,584,188.00	365		Ţ	OTAL	309,851,106.00	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	113,334,872.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	10,672,042.00	380
3. STRS.	3101 & 3102	25,496,111.00	382
4. PERS.	3201 & 3202	2,271,228.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,472,047.00	384
6. Health & Welfare Benefits (EC 41372)			1
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans).	3401 & 3402	22,243,651.00	385
7. Unemployment Insurance.	3501 & 3502	60,561.00	390
8 Workers' Compensation Insurance.	3601 & 3602	4,503,513.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	1,295,671.00	]
10. Other Benefits (EC 22310)	3901 & 3902	420,468.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		182,770,164.00	395
12. Less: Teacher and Instructional Aide Salaries and			
Benefits deducted in Column 2.		1,054,132.00	_
13a. Less: Teacher and Instructional Aide Salaries and			
Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and			
Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS.	4	181,716,032.00	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%	يا
16. District is exempt from EC 41372 because it meets the provisions			
of EC 41374. (If exempt, enter 'X')			

PAF	RT III: DEFICIENCY AMOUNT	
	eficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exisions of EC 41374.	empt under the
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)

		Change #
) TO:	CALIFORNIA DEPARTMENT OF EDUCATION OFFICE OF FINANCIAL ACCOUNTABILITY AND INFORMATION SERVICES 1430 N Street, Suite 3800 Sacramento, CA 95814 Phone: 916-322-1770	EMAIL TO: sacsinfo@cde.ca.gov  Total # of Pages Attached:
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	REQUEST DATE:	
	REQUESTOR NAME:ORGANIZATION:	
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Page 1 of 1

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California Dept of Education SACS Financial Reporting Software - 2019.1.0 File: debt (Rev 02/22/2018)

Governmental Activities:	Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
-							
General Obligation Bonds Pavable	55.559.971.00	00.00	55,559,971.00			55,559,971.00	
State School Building Loans Pavable	210,000.00	0.00	210,000.00			210,000.00	
Certificates of Participation Pavable	76,545,000.00	00:00	76,545,000.00			76,545,000.00	
Capital Leases Pavable	2,084,807.88	(743,029.88)	1,341,778.00			1,341,778.00	
l ease Revenue Bonds Pavable		0.00	00.0			0.00	
Other General Long-Term Debt		0.00	00.0			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	
m liabilities	135,227,686.49	260,038,400.51	395,266,087.00	00.0	0.00	395,266,087.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Pavable			0.00			0.00	
Certificates of Participation Payable			00.00			00.00	
Canital Lases Davahla			0.00			0.00	
Lease Bayenia Bonds Dayahla			00.00			00:00	
Other General I ong-Term Debt			00.0			00.00	
Net Pension Liability			0.00			0.00	
Total/Net OPER Liability			00.0			00.00	
Compensated Absences Pavable			0.00			00.00	
Business and activities to any acciding	000	00 0	00 0	00.00	0.00	0.00	0.00

Visalia Unified Tulare County

July 1 Budget 2018-19 Estimated Actuals Schedule of Long-Term Liabilities

## July 1 Budget 2018-19 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

54 72256 0000000 Form ESMOE

On ation 1. Formulation		ds 01, 09, and	2018-19	
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A Tatalatata fadasal anditasal anno d'inna d'illina anno a				274 040 240 00
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
(, , , , , , , , , , , , , , , , , , ,			1000 1000	<u> </u>
C. Less state and local expenditures not allowed for MOE:				
(All resources, except federal as identified in Line B)				
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
2. Capital Outlay	7100-7199	3000-3999	5400-5450,	21,040,110.00
0 0 0			5800, 7430-	4 070 574 00
3. Debt Service	All	9100	7439	1,670,574.00
4. Other Transfers Out	All	9200	7200-7299	50,000.00
4. Other transfers out		3200	7200-7255	00,000.00
5. Interfund Transfers Out	All	9300	7600-7629	7,269,160.00
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
J G		All except		
7. Nonagency	7100-7199	5000-5999,	1000-7999	2,490,187.00
8. Tuition (Revenue, in lieu of expenditures, to approximate	7100-7199	3000-3333	1000-1999	2,400,107.00
costs of services for which tuition is received)				
Tools of convictor in man tanken to reconvey,	All	All	8710	0.00
	All	) All	1 0/10	0.00
9. Supplemental expenditures made as a result of a	Manually	entered. Must	not include	
Presidentially declared disaster		es in lines B, C		
		D2.		i
10. Total state and local expenditures not				
allowed for MOE calculation				
(Sum lines C1 through C9)				33,326,034.00
(can mice of anough co)			1000-7143,	
D. Plus additional MOE expenditures:			7300-7439	
Expenditures to cover deficits for food services			minus	
(Funds 13 and 61) (If negative, then zero)	All	All	8000-8699	237,686.00
2. Expenditures to cover deficits for student body activities	expend	ditures in lines	A or D1.	
E Total expanditures subject to MOE				
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				309,259,395.00
(Line A minus lines B and CTO, plus lines DT and D2)		Bur Krister (1987)		309,239,395.00

Visalia Unified Tulare County

### July 1 Budget 2018-19 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

54 72256 0000000 Form ESMOE

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Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		
		28,029.88
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,033.20
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		
Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	274,472,043.08 or	9,875.41 0.00
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	E 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%

Visalia Unified Tulare County

### July 1 Budget 2018-19 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

54 72256 0000000 Form ESMOE

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Description of Adjustments	Total Expenditures	Expenditures Per ADA
·		
	·	
otal adjustments to base expenditures	0.00	0

3.78%

#### 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.

Α.	<ol> <li>Salaries and Benefits - Other General Administration and Centralized Data Processing</li> <li>Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)</li> <li>Contracted general administrative positions not paid through payroll         <ul> <li>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.</li> <li>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.</li> </ul> </li> </ol>	9,876,991.00
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

## Part II - Adjustments for Employment Separation Costs

Percentage of Plant Services Costs Attributable to General Administration

moved in Part III from the indirect cost pool to base costs. If none, enter zero.

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

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.

adn	ninistrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusio	n 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.	
В.	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	Entry required

Pari	: 111 -	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	and the second s
Α.	Ind	irect Costs	
•••		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.	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
В.	Ba	se 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. 7.	Enterprise (Function 6000, objects 1000-5999 except 5100)  Board and Superintendent (Functions 7100-7180, objects 1000-5999,	0.00
	• •	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.	(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.		
		(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	0.00
		a. Less: Normal Separation Costs (Part II, Line A)	0.00
		b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
		Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,946,173.00 2,326,221.00
	15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	11,553,147.00
	16. 17.		0.00
	17.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	338,041,695.84
C.		aight Indirect Cost Percentage Before Carry-Forward Adjustment	
U.		or information only - not for use when claiming/recovering indirect costs)	
		ne A8 divided by Line B18)	5.32%
<b></b>	•	·	
D.	Pre	eliminary Proposed Indirect Cost Rate or final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)	
		ne A10 divided by Line B18)	5.91%
	(LII	ne A to divided by Lille b to)	0.0170

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#### Part IV - Carry-forward Adjustment

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

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

A.	Indirect co	osts incurred in the current year (Part III, Line A8)	17,970,017.16
В.	Carry-forw	vard adjustment from prior year(s)	
	1. Carry-	forward adjustment from the second prior year	267,602.58
	2. Carry-	forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-forw	vard adjustment for under- or over-recovery in the current year	
		-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect ate (4.8%) times Part III, Line B18); zero if negative	2,011,618.34
	(appro	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of eved indirect cost rate (4.8%) times Part III, Line B18) or (the highest rate used to er costs from any program (6.46%) times Part III, Line B18); zero if positive	0.00
D.	Preliminar	ry carry-forward adjustment (Line C1 or C2)	2,011,618.34
E.	Optional a	llocation of negative carry-forward adjustment over more than one year	
	the LEA co	egative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce to buld recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA norward adjustment be allocated over more than one year. Where allocation of a negative carry-forward acrear does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish	nay request that djustment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
	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:	not applicable
	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:	not applicable
	LEA reque	est for Option 1, Option 2, or Option 3	
			1
F.		vard adjustment used in Part III, Line A9 (Line D minus amount deferred if r Option 3 is selected)	2,011,618.34

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Visalia Unified **Tulare County** 

# July 1 Budget 2018-19 Estimated Actuals Exhibit A: Indirect Cost Rates Charged to Programs

54 72256 0000000 Form ICR

Approved indirect cost rate: \_\_\_\_

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Highest rate used in any program:

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
_ i uiiu	Resource	except Object 3100)	(Objects 73 to and 7330)	Useu
01	3010	13,379,968.00	684,359.00	5.11%
01	3060	159,251.00	7,644.00	4.80%
01	3061	97,451.00	4,677.00	4.80%
01	3550	268,971.00	12,986.00	4.83%
01	4035	1,971,313.00	93,575.00	4.75%
01	4124	75,000.00	3,600.00	4.80%
01	4127	661,154.00	31,735.00	4.80%
01	4201	33,309.00	1,599.00	4.80%
01	4203	1,142,686.00	22,854.00	2.00%
01	4510	169,749.00	8,148.00	4.80%
01	6010	410,706.00	19,520.00	4.75%
01	6382	452,673.00	29,264.00	6.46%
01	6387	891,241.00	12,556.00	1.41%
01	6520	106,975.00	5,135.00	4.80%
01	7085	651,080.00	31,251.00	4.80%
01	7220	126,617.00	6,078.00	4.80%
01	7338	374,833.00	17,992.00	4.80%
01	7810	264,600.00	15,400.00	5.82%
01	9010	13,269,724.00	12,151.00	0.09%
11	6015	139,207.00	6,316.00	4.54%
11	6391	5,231,677.00	216,805.00	4.14%
11	6392	4,694.00	225.00	4.79%
12	5025	229,086.00	10,448.00	4.56%
12	6105	2,035,518.00	94,025.00	4.62%
13	5310	11,553,147.00	561,099.00	4.86%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL	YEAR				
Adjusted Beginning Fund Balance	9791-9795	19,534,629.02		2,990,704.64	22,525,333.66
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
Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
Contributions from Unrestricted     Resources (Total must be zero)     Cotal Available	8980	0.00			0.00
(Sum Lines A1 through A5)		23,499,111.02	0.00	4,294,095.64	27,793,206.66
B. EXPENDITURES AND OTHER FINANCIN				2770003	
Certificated Salaries	1000-1999	23,868.00			23,868.00
Classified Salaries	2000-2999	27,935.00			27,935.00
Employee Benefits	3000-3999	6,535.00			6,535.00
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	11 11 11 11 11 11 11 11 11 11 11 11 11			
c. Duplicating Costs for Instructional Materials (Resource 6300) 6. Capital Outlay 7. Tuition 8. Interagency Transfers Out	5100, 5710, 5800 6000-6999 7100-7199	23,216.00 0.00		en Grandin 1907 - 1908 1908 - 1908 1908 - 1908 1908 - 1908 1908 - 1908 1908 - 1908	23,216.00 0.00
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
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 (Sum Lines B1 through B11)	y Uses	1,170,119.00	0.00	1,303,391.00	2,473,510.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)  D. COMMENTS:	979Z	22,328,992.02	0.00	2,990,704.64	25,319,696.66

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.

<sup>\*</sup>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.

		Unrestricted				
		2019-20	%		%	
		Budget	Change	2020-21	Change	2021-22
D 14	Object	(Form 01)	(Cols. C-A/A)	Projection	(Cols, E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and	E;					
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES					0.700/	212 207 (20 00
1. LCFF/Revenue Limit Sources	8010-8099	294,774,759.00 30,000.00	3.07% 0.00%	303,830,098.00	2.78%	312,287,628.00 30,000.00
Federal Revenues     Other State Revenues	8100-8299 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	0000 0177	1,000,107.00	0.0070	1,500,101,50		1,000,101.00
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. EXPENDITURES AND OTHER FINANCING USES						
			200			
1. Certificated Salaries			100	125 201 212 00		122 012 205 00
a. Base Salaries				125,201,213.00		132,912,305.00
b. Step & Column Adjustment		27.00		2,381,665.00		2,381,665.00
c. Cost-of-Living Adjustment		77 gardin		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		A CONTRACTOR	Company of Assessment	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)		1000		1,830,038.00	1.0	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
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,453,702.00	1000	(4,175,736.00		(1,057,965.00)
D. FUND BALANCE		54 (22 222 55		56.076.024.55		51,900,298.55
1. Net Beginning Fund Balance (Form 01, line F1e)		54,622,332.55	-	56,076,034.55		<del></del>
2. Ending Fund Balance (Sum lines C and D1)		56,076,034.55	-	51,900,298.55		50,842,333.55
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	585,135.12		300,000.00		300,000.00
b. Restricted	9740			275.0		<u> </u>
c. Committed						
Stabilization Arrangements	9750	0.00		0.00	1000	0,00
2. Other Commitments	9760	0.00	THE RESIDENCE OF THE PROPERTY OF THE PERSON	0.00	- 1500 PARKET BERNELSKE BE	0.00
d. Assigned	9780	19,769,488.00	- 1 DENAMED REPORT OF THE PROPERTY OF THE PROP	19,769,488.00		19,769,488.00
e. Unassigned/Unappropriated	2700	12,102,100.00		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	and the second	,,,
Reserve for Economic Uncertainties	9789	35,438,247.02	4.0			
2. Unassigned/Unappropriated	9790	283,164.41		31,830,810.55		30,772,845.55
	3/30	203,104.41		31,030,010.33		30,172,043.33
f. Total Components of Ending Fund Balance		56 076 024 55		51 000 209 54		50 842 222 54
(Line D3f must agree with line D2)		56,076,034.55	and the second second second	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)
E. AVAILABLE RESERVES			de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la			
General Fund			1.0			
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					
3. Total Available Reserves (Sum lines E1a thru E2c)		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

Restricted						
Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						1
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
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	1					
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 44,297,308.00	0.00% 3.00%	0.00 45,626,226.00
c. Contributions	8980-8999	43,007,095.00	3.00%			
6. Total (Sum lines A1 thru A5c)		81,073,330.00	1.59%	82,363,543.00	1.61%	83,692,461.00
B. EXPENDITURES AND OTHER FINANCING USES  1. Certificated Salaries					100	
a. Base Salaries				18,590,599.00		19,755,592.00
b. Step & Column Adjustment		100		359,874.00		359,874.00
c. Cost-of-Living Adjustment	1			0.00		0.00
d. Other Adjustments		200		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	1000-1999	16,390,399.00	0.2770	17,733,372.00	1.0270	20,115,400.00
a. Base Salaries				13,622,615.00		14,587,247.00
· ·				414,383.00		414,383.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				550,249.00	-	0.00
d. Other Adjustments	2000-2999	12 622 615 00	7.08%	14,587,247.00	2.84%	15,001,630.00
e. Total Classified Salaries (Sum lines B2a thru B2d)		13,622,615.00 22,255,623.00	1,79%	22,654,384.00	0.86%	22,849,862.00
3. Employee Benefits	3000-3999	6,901,054.00	0.00%	6,901,054.00	0.00%	6,901,054.00
4. Books and Supplies	4000-4999	·	0.00%	12,006,315.00		12,006,315.00
5. Services and Other Operating Expenditures	5000-5999 6000-6999	12,006,315.00 1,505,000.00	0.00%	1,505,000.00	· · · · · · · · · · · · · · · · · · ·	1,505,000.00
6. Capital Outlay		1,303,000.00	0.00%	0.00	1	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499 7300-7399	691,555.00	0.00%	691,555.00		691,555.00
Other Outgo - Transfers of Indirect Costs     Other Financing Uses	7300-7399					
a. Transfers Out	7600-7629	1,668,001.00	0.00%	1,668,001.00		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)		March Market	90000			
11. Total (Sum lines B1 thru B10)		77,240,762.00	3.27%	79,769,148.00	1.22%	80,738,883.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		3,832,568.00		2,594,395.00		2,953,578.00
D. FUND BALANCE						
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				1000	
2. Other Commitments	9760				100	
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3 8 F S			4	
2. Unassigned/Unappropriated	9790	0.00	- 200	0.00		0.00
f. Total Components of Ending Fund Balance					1,000	
(Line D3f must agree with line D2)		15,227,094.12	artis (real)	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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750				Section (Section)	
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790		40.00	100		11000
(Enter reserve projections for subsequent years 1 and 2			100			
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		100			
3. Total Available Reserves (Sum lines E1a thru E2c)			Territoria de la composición dela composición de la composición dela composición dela composición dela composición de la composición de la composición dela composici			lra diamenta

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

	Onlesuic	cted/Restricted				
		2019-20	%		%	
		Budget	Change	2020-21	Change	2021-22
	Object	(Form 01)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						1
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES  1. LCFF/Revenue Limit Sources	8010-8099	294,774,759.00	3.07%	303,830,098.00	2.78%	312,287,628.00
LCFF/Revenue Limit Sources     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. EXPENDITURES AND OTHER FINANCING USES					-6.0	
Certificated Salaries						
a. Base Salaries				143,791,812.00		152,667,897.00
b. Step & Column Adjustment		4 15 4		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	1000 1333	100			100	
a. Base Salaries		100		52,250,792.00		55,739,181.00
				1,479,616.00		1,479,616.00
b. Step & Column Adjustment				0.00		0,00
c. Cost-of-Living Adjustment		1744				0.00
d. Other Adjustments				2,008,773.00	2 (50)	
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
Books and Supplies	4000-4999	17,659,926.00	0.00%	17,659,926.00	0.00%	17,659,926.00
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		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
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		5,286,270.00		(1,581,341.00		1,895,613.00
D. FUND BALANCE						
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
Components of Ending Fund Balance						
a. Nonspendable	9710-9719	585,135.12	100	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						
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		1				
(Line D3f must agree with line D2)		71,303,128.67	100	69,721,787.67		71,617,400.67

## Unrestricted/Restricted

e. Reserve Standard - By Percent (Line F3c times F3d)  f. Reserve Standard - By Amount  (Refer to Form 01CS, Criterion 10 for calculation details)  g. Reserve Standard (Greater of Line F3e or F3f)  10,125,213.48  10,602,901.98  10,752,319.26  0.00  10,125,213.48  10,602,901.98  10,752,319.26			2019-20 Budget	% Change	2020-21	% Change	2021-22
E. AVAILABLE RESERVES  a. Stabilization Armgenents b. Reserve for Economic Uncertainties  9780 33,438,247,02 0,00 0,00 0,00 0,00 0,00 0,00 0,00	Description						
General Fund   Sublivation Armagements   9750   0.00   0							
a. Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0							
c. Unassigned/Unappropriated 9790 283,164.41 31,830.810.55 30,772,845.55 4. Negative Restricted Ending Balances (Negative resources 2000-9999) 979Z 2. Special Reserve Fund - Roncapital Outlay (Fund 17) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	1	9750	0.00		0.00		0.00
d. Negative Restricted Ending Balances ((Negative resources 2000-9999) 979Z 2. Special Reserve Fund - Noncapital Outlay (Fund 17) a. Stabilization Artaugements 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	b. Reserve for Economic Uncertainties	9789	35,438,247.02	2.0	0.00		0.00
Nicipative resources 2000.9999   979Z   0.00   0.	c. Unassigned/Unappropriated	9790	283,164.41		31,830,810.55		30,772,845.55
2. Special Reserve Fund - Noncapital Outlay (Fund 17) a. Stabilization Arrangements 9789 0.00 b. Reserve For Economic Uncertainties 9789 0.00 c. Unsasigned/Unappropriated 3.704a Available Reserves - by Amount (Sum lines E1a thru E2c) 4. Total Available Reserves - by Percent (Line E3 divided by Line F2c) 1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special Education local plan area (SELP'A): a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELP A members? b. If you are the SELP A AU and are excluding special education local plan area (SELP'A): a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELP A members? b. If you are the SELP A AU and are excluding special education pass-through funds (Column A: Fund I0, resources 3300-3499 and 6500-6540, objects 721-12731 and 721-12732] enter projections for subsequent years I and 2 in Columns C and E)  2. Special education pass-through funds (Column A: Fund I0, resources 3300-3499 and 6500-6540, objects 721-12731 and 721-12732, enter projections for subsequent years I and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections) 2. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) 337,507,116.00 333,430,066.00 358,410,642.00	d. Negative Restricted Ending Balances						
a. Sabilization Arrangements 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	(Negative resources 2000-9999)	979Z			0.00		0.00
b. Reserve for Economic Uncertainties 9789 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.							
c. Unassigned/Unappropriated 9799							
3. Total Available Reserves - by Amount (Sum lines E1 a thru E2c)	H .		<del>                                     </del>				
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) 10.58% 9.01% 8.59% F. RECOMMENDED RESERVES I 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) 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) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) 3. Phys. Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F1a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form OICS, Critorio 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard Greater of Line F3c times F3d) f. Reserve Standard Greater of Line F3c times F3d) f. Reserve Standard Greater of Line F3c times F3d) f. Reserve Standard Greater of Line F3c times F3d) f. Reserve Standard Greater of Line F3c times F3d) f. Reserve Standard Greater of Line F3c times F3d) f. Reserve Standard Greater of Line F3c times F3d) f. Reserve Standard Greater of Line F3c times F3d) f. Reserve Standard Greater of Line F3c times F3d) f. Reserve Standard Greater of Line F3c times F3d) f. Reserve Standard Greater of Line F3c times F3d) f. Reserve Standard Greater of Line F3c times F3d) f. Reserve Standard Greater of Line F3c times F3d) f. Reserve Standard Greater of Line F3c times F3d) f. Reserve Standard Greater of Line F3c time		9790					
F. RECOMMENDED RESERVES  1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds: (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  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) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount	The state of the s						
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?  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)  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) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form OLCS, Critorion 10 for calculation details) c. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form OLCS, Critorion 10 for calculation details) g. Reserve Standard (Greater of Line F3e or F3f)  10,125,213.48 10,602,901.98 10,752,319.26		CONTRACTOR OF THE PROPERTY OF	10.58%		9.01%		8,39%
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?  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)  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)  3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)  c. Total Expenditures and Other Financing Uses  (Line F3a plus line F3b)  d. Reserve Standard Percentage Level  (Refer to Form 01CS, Criterion 10 for calculation details)  e. Reserve Standard - By Percent (Line F3c times F3d)  f. Reserve Standard - By Amount  (Refer to Form 01CS, Criterion 10 for calculation details)  g. Reserve Standard (Fine F3c or F3f)  10,125,213.48  10,602,901.98  10,752,319.26							
special education local plan area (SELPA): a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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 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) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) 3. The standard P-2 ADA column for the F1b2, if Line F1a is No) 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0. 0							
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA nembers?  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)  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)  3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)  c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)  e. Reserve Standard - By Percent (Line F3c times F3d)  f. Reserve Standard - By Percent (Line F3c times F3d)  f. Reserve Standard - By Percent (Line F3c times F3d)  g. Reserve Standard Greater of Line F3e or F3f)  10,125,213.48  10,602,901.98  10,752,319.26							
the pass-through funds distributed to SELPA members?  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)  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)  3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)  c. Total Expenditures and Other Financing Uses  (Line F3a plus line F3b)  d. Reserve Standard Percentage Level  (Refer to Form 01CS, Criterion 10 for calculation details)  f. Reserve Standard - By Percent (Line F5e times F3d)  f. Reserve Standard - By Percent (Line F5e times F3d)  f. Reserve Standard - By Amount  (Refer to Form 01CS, Criterion 10 for calculation details)  g. Reserve Standard - By Amount  (Refer to Form 01CS, Criterion 10 for calculation details)  g. Reserve Standard Circater of Line F3e or F3f)  10,125,213.48  10,602,901.98  10,752,319.26	special education local plan area (SELPA):		a Barina				
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)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections) 2. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) 337,507,116.00 5. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	a. Do you choose to exclude from the reserve calculation						
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)  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) 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form OICS, Criterion 10 for calculation details) f. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Percent (Line F3c times F3d) g. Reserve Standard (Greater of Line F3e or F3f)  10,125,213.48 10,602,901.98 10,752,319.26	the pass-through funds distributed to SELPA members?	Yes					
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)  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)  3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)  c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)  e. Reserve Standard - By Percent (Line F3c times F3d)  f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)  g. Reserve Standard (Greater of Line F3e or F3f)  10,125,213.48  10,602,901.98  10,752,319.26	b. If you are the SELPA AU and are excluding special						
(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)  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)  3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)  c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)  e. Reserve Standard - By Percent (Line F3c times F3d)  f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)  g. Reserve Standard (Greater of Line F3e or F3f)  10,125,213.48  10,602,901.98  10,752,319.26		-					
Objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)	Special education pass-through funds	-					
for subsequent years 1 and 2 in Columns C and E)  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)  3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)  c. Total Expenditures and Other Financing Uses  (Line F3a plus line F3b)  d. Reserve Standard Percentage Level  (Refer to Form 01CS, Criterion 10 for calculation details)  e. Reserve Standard - By Percent (Line F3c times F3d)  f. Reserve Standard - By Amount  (Refer to Form 01CS, Criterion 10 for calculation details)  g. Reserve Standard (Greater of Line F3e or F3f)  10,125,213.48  10,602,901.98  10,752,319.26	(Column A: Fund 10, resources 3300-3499 and 6500-6540,						
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)  3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)  5. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)  6. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  7. Calculating the Reserves a. Expenditures and Other Financing Uses (Line F1b2, if Line F1a is No)  8. A STANDARD STA			0.00		0.00		0.00
(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)  3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)  5. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)  6. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  7. Calculation Pass-through Funds (Line F1b2, if Line F1a is No)  8. Reserve Standard Percentage Level  9. (Refer to Form 01CS, Criterion 10 for calculation details)  9. Reserve Standard - By Amount  9. (Refer to Form 01CS, Criterion 10 for calculation details)  9. (Refer to Form 01CS, Criterion 10 for calculation details)  9. (Refer to Form 01CS, Criterion 10 for calculation details)  9. (Refer to Form 01CS, Criterion 10 for calculation details)  10. (Refer to Form 01CS, Criterion 10 for calculation details)  10. (Refer to Form 01CS, Criterion 10 for calculation details)  10. (Refer to Form 01CS, Criterion 10 for calculation details)  10. (Refer to Form 01CS, Criterion 10 for calculation details)  10. (Refer to Form 01CS, Criterion 10 for calculation details)  10. (Refer to Form 01CS, Criterion 10 for calculation details)  10. (Refer to Form 01CS, Criterion 10 for calculation details)  10. (Refer to Form 01CS, Criterion 10 for calculation details)  10. (Refer to Form 01CS, Criterion 10 for calculation details)  10. (Refer to Form 01CS, Criterion 10 for calculation details)  10. (Refer to Form 01CS, Criterion 10 for calculation details)  10. (Refer to Form 01CS, Criterion 10 for calculation details)  10. (Refer to Form 01CS, Criterion 10 for calculation details)  10. (Refer to Form 01CS, Criterion 10 for calculation details)  10. (Refer to Form 01CS, Criterion 10 for calculation details)  10. (Refer to Form 01CS, Criterion 10 for calculation details)  10. (Refer to Form 01CS, Criterion 10 for calculation details)  10. (Refer to Form 01CS, Criterion 10 for calculation details)  10. (Refer to Form 01CS, Criterion 10 for calculation details)	2. District ADA						
3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) g. Reserve Standard (Greater of Line F3e or F3f)  10,125,213.48 337,507,116.00 3353,430,066.00 358,410,642.00 358,410,64	Used to determine the reserve standard percentage level on line F3d						
a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)  c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)  e. Reserve Standard - By Percent (Line F3c times F3d)  f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)  g. Reserve Standard (Greater of Line F3e or F3f)  a. Syn, 507,116.00  337,507,116.00  337,507,116.00  3353,430,066.00  3353,430,066.00  3358,410,642.00  3358,410,642.00  3358,410,642.00  358	(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; et	nter projections)	27,727.07		27,727.07		27,272.07
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       0.00         g. Reserve Standard (Greater of Line F3e or F3f)       10,125,213.48       10,602,901.98       10,752,319.26			337,507,116.00		353,430,066.00		358,410,642.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)  e. Reserve Standard - By Percent (Line F3c times F3d)  f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)  g. Reserve Standard (Greater of Line F3e or F3f)  10,125,213.48  10,602,901.98  10,752,319.26	b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F	la is No)	0.00		0.00		0.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)  e. Reserve Standard - By Percent (Line F3c times F3d)  f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)  g. Reserve Standard (Greater of Line F3e or F3f)  10,125,213.48  10,602,901.98  10,752,319.26  10,002,901.98  10,752,319.26	c. Total Expenditures and Other Financing Uses	,	337,507,116.00		353,430,066.00		358,410,642.00
(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       0.00       0.00       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	d. Reserve Standard Percentage Level						
e. Reserve Standard - By Percent (Line F3c times F3d)  f. Reserve Standard - By Amount  (Refer to Form 01CS, Criterion 10 for calculation details)  g. Reserve Standard (Greater of Line F3e or F3f)  10,125,213.48  10,602,901.98  10,752,319.26  0.00  10,125,213.48  10,602,901.98  10,752,319.26			39	6	39	6	3%
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)  g. Reserve Standard (Greater of Line F3e or F3f)  10,125,213.48  10,602,901.98  10,752,319.26					<b>*</b>		10,752,319.26
(Refer to Form 01CS, Criterion 10 for calculation details)       0.00       0							
g. Reserve Standard (Greater of Line F3e or F3f) 10,125,213.48 10,602,901.98 10,752,319.26	_		0.00		0.00		0.00
			-				
	h, Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES	1	YES

#### July 1 Budget General Fund Special Education Revenue Allocations (Optional)

Description		2018-19 Actual	2019-20 Budget	% Diff.
SELPA Name: (??)	Do NOT Save- SELPA not set		To A	
Date allocation plan approved by SELPA governance:				
I. TOTAL SELPA REVENUES				
A. Base Plus Taxes and Excess ERAF				
Base Apportionment				0.00%
<ol><li>Local Special Education Property Taxes</li></ol>				0.00%
3. Applicable Excess ERAF				0.00%
<ol><li>Total Base Apportionment, Taxes, and Excess ERAF</li></ol>		0.00	0.00	0.00%
B. COLA Apportionment				0.00%
C. Growth Apportionment or Declining ADA Adjustment				0.00%
D. Subtotal (Sum lines A.4, B, and C)		0.00	0.00	0.00%
E. Program Specialist/Regionalized Services Apportionment				0.00% 0.00%
F. Program Specialist/Regionalized Services for NSS Apportion of the Computation of th	ortionment			0.00%
H. Out of Home Care Apportionment				0.00%
Extraordinary Cost Pool for NPS/LCI and NSS Mental H	lealth			0.0078
Services Apportionment	.ouiti			0.00%
J. Adjustment for NSS with Declining Enrollment				0.00%
K. Grand Total Apportionment, Taxes and Excess ERAF				
(Sum lines D through J)		0.00	0.00	0.00%
L. Mental Health Apportionment				0.00%
M. Federal IDEA Local Assistance Grants - Preschool				0.00%
N. Federal IDEA - Section 619 Preschool				0.00%
O. Other Federal Discretionary Grants     P. Other Adjustments				0.00%
Q. Total SELPA Revenues (Sum lines K through P)		0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS	CHINAM MANAGEMENT OF THE CONTRACTOR OF THE CONTR	COMPAND TO THE PROPERTY OF THE		***************************************
Total Allocations (Sum all lines in Section II) (Amount m	nust			
equal Line I.Q)		0.00	0.00	0.00%
Preparer				
Name:				
Title:	A			
Phone:				

visalia Unified Tulare County

#### 2019-20 General Fund Special Education Revenue Allocations Setup

Printed: 6/5/2019 7:34 PM

Current LEA:	54-72256-0000000 Visalia Unified	(Enter a SELPA ID from the list below then save and close)
Selected SELPA:	Invalid or No SELPA ID selected	
POTENTIAL SELF	PAS FOR THIS LEA SELPA-TITLE	DATE APPROVED (from Form SEA)
cg	Tulare County	

#### 2018-19 Estimated Actuals SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

escription	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
GENERAL FUND	A THE SECRETARY OF SECRETARY SECRETARY		No. and Company Compan				#*************************************	
Expenditure Detail	0.00	(62,428.00)	0.00	(893,918.00)	0.00	7 260 160 00		
Other Sources/Uses Detail					0.00	7,269,160.00	350,000.00	0.0
Fund Reconciliation CHARTER SCHOOLS SPECIAL REVENUE FUND							000,000.00	
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail				100	0.00	0.00		
Fund Reconciliation				107			0.00	0.1
SPECIAL EDUCATION PASS-THROUGH FUND			100					
Expenditure Detail Other Sources/Uses Detail	Market Market State (1997)		Marie Control of the		100			
Fund Reconciliation							0.00	0.
ADULT EDUCATION FUND								
Expenditure Detail	11,547.00	0.00	228,346.00	0.00	200	0.00		
Other Sources/Uses Detail					0.00	0.00	0.00	0.
Fund Reconciliation CHILD DEVELOPMENT FUND						İ		
Expenditure Detail	5,976.00	0.00	104,473.00	0.00				
Other Sources/Uses Detail		NAME OF THE PARTY			0.00	0.00		
Fund Reconciliation						1	0.00	0.
CAFETERIA SPECIAL REVENUE FUND	40,805.00	0.00	561,099.00	0.00			1	
Expenditure Detail Other Sources/Uses Detail	40,605.00	0.00	361,099.00	0.00	80,592.00	0.00		
Fund Reconciliation				100	, , , , , , , , , , , , , , , , , , , ,		0.00	350,000
DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0
Fund Reconciliation PUPIL TRANSPORTATION EQUIPMENT FUND		1					0.00	
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	for the second		100	100	0.00	0.00	000	(
Fund Reconciliation			-			1	0.00	(
SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail Other Sources/Uses Detail			4.2.2		0.00	0.00		
Fund Reconciliation		1		1			0.00	
SCHOOL BUS EMISSIONS REDUCTION FUND				40.0				
Expenditure Detail	0.00	0.00	100000000000000000000000000000000000000		0.00	0.00		
Other Sources/Uses Detail				ł	0.00	0.00	0.00	
Fund Reconciliation FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail		all and the wife of		100	14-3	0.00		
Fund Reconciliation		10.00	46.5	1 contract of the			0.00	
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS	The second second	40.00						
Expenditure Detail			-		2,247,300.00	0.00		
Other Sources/Uses Detail Fund Reconciliation							0.00	
BUILDING FUND								
Expenditure Detail	0.00	0.00		100	0.00			
Other Sources/Uses Detail					0.00	0.00	0.00	
Fund Reconciliation CAPITAL FACILITIES FUND							0.00	
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail				100	0.00	0.00		
Fund Reconciliation							0.00	
STATE SCHOOL BUILDING LEASE/PURCHASE FUND		0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	_	100	0.00	0.00		
Fund Reconciliation		İ		Control of the Control			0.00	
COUNTY SCHOOL FACILITIES FUND	Ĭ							
Expenditure Detail	0.00	0.00						1
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation		[				1	0.00	
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	0.00	0.00	1					1
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			3,778,105.0	0.00		
Fund Reconciliation			110000				0.00	
CAP PROJ FUND FOR BLENDED COMPONENT UNITS	ı					1		1
Expenditure Detail	0.00	0.00			0.0	0.00		
Other Sources/Uses Detail		1.0			0.0	0.00	0.00	
Fund Reconciliation BOND INTEREST AND REDEMPTION FUND							0.00	
Expenditure Detail				100				
Other Sources/Uses Detail					0.0	0.00		1
Fund Reconciliation							0.00	<del> </del>
DEBT SVC FUND FOR BLENDED COMPONENT UNITS							1	
Expenditure Detail Other Sources/Uses Detail			10.00		0.0	0.00		
Other Sources/Uses Detail Fund Reconciliation							0.00	<b></b>
TAX OVERRIDE FUND				4.0				
Expenditure Detail						0 000	.	
Other Sources/Uses Detail					0.0	0.00	0.00	
Fund Reconciliation							0.00	<del> </del>
DEBT SERVICE FUND								
Expenditure Detail Other Sources/Uses Detail		a page and state has the state of the	The second secon		1,163,163.0	0.00		
Fund Reconciliation							0.00	
FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.0	0.0	0.00	0			1
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	+
CAFETERIA ENTERPRISE FUND		0.0	0.0	0.0	.			
Expenditure Detail Other Sources/Uses Detail	0.00	0.0	0.0	0.0	0.0	0.00	0	
r moet Sources/USES Detail	1	1	D .	1	<b></b>		0.00	1

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND		***************************************			ration produces to the large and table out the sec	A DESCRIPTION OF THE PARTY OF T		
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail				Carried Street	0.00	0.00		
Fund Reconciliation	1						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						ĺ		
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	ħ .				0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND		. 1						
Expenditure Detail	4,100.00	0.00		100				
Other Sources/Uses Detail	1000				0.00	0.00		
Fund Reconciliation		Section 1					0.00	0.00
71 RETIREE BENEFIT FUND Expenditure Detail								
Other Sources/Uses Detail	STATE OF THE PARTY				0.00			
Fund Reconciliation					0.00		0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND							0,00	0.00
Expenditure Detail	0.00	0.00				200000000000000000000000000000000000000	i	
Other Sources/Uses Detail	2.00				0,00			
Fund Reconciliation					0.00		0.00	0.00
76 WARRANT/PASS-THROUGH FUND		ar Proposition					0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail						100		
Fund Reconciliation		1.00					0.00	0.0
95 STUDENT BODY FUND	2.11		A Company of the Comp	te alla de la colonia.		a decidence of the second	0.00	0.0
			to the desired of	1.00	*	100		
Expenditure Detail		Control of the control		Profession (C)		1.45 (1.45)		
Other Sources/Uses Detail			110000	40.00		100000000000000000000000000000000000000		
Fund Reconciliation TOTALS	62,428.00	(62,428.00)	893,918.00	(893,918.00)	7,269,160.00	7.269.160.00	0,00 350,000.00	0.0 350,000.0

#### 2019-20 Budget SUMMARY OF INTERFUND ACTIVITIES FOR ALL FUNDS

	Direct Costs Transfers In	- Interfund Transfers Out	Indirect Cost Transfers In	s - Interfund Transfers Out	Interfund Transfers in	Interfund Transfers Out	Due From Other Funds	Due To Other Funds
escription	5750	5750	7350	7350	8900-8929	7600-7629	9310	9610
GENERAL FUND		(7.10.10.0)		(4.007.700.00)				
Expenditure Detail Other Sources/Uses Detail	0,00	(64,484.00)	0.00	(1,037,728.00)	0.00	4,685,431.00		
Fund Reconciliation					0.00	4,000,407.00		ar and a
CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	100		11000		0.00	0.00		
Fund Reconciliation		100				9.00		
SPECIAL EDUCATION PASS-THROUGH FUND	100							
Expenditure Detail Other Sources/Uses Detail							100	
Fund Reconciliation					24770071515111111111111111111111111111111			
ADULT EDUCATION FUND								
Expenditure Detail	6,000.00	0.00	248,662.00	0.00				
Other Sources/Uses Detail					0.00	0.00		100
Fund Reconciliation								
CHILD DEVELOPMENT FUND Expenditure Detail	3,000.00	0.00	183,661.00	0.00				
Other Sources/Uses Detail	0,000.00	0,00	700,00,1135		0.00	0.00		
Fund Reconciliation								
CAFETERIA SPECIAL REVENUE FUND				1				
Expenditure Detail	52,484.00	0.00	605,405.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation						1		
DEFERRED MAINTENANCE FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	5.00	3.00			0.00	0.00		
Fund Reconciliation								
PUPIL TRANSPORTATION EQUIPMENT FUND			74 - 14 T T T		ı			and the second second
Expenditure Detail	0.00	0.00				0.00		
Other Sources/Uses Detail				2007000	0.00	0.00		
Fund Reconciliation		to the second		100		1		
SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY Expenditure Detail					1			
Other Sources/Uses Detail	The state of the s				0.00	0.00		
Fund Reconciliation	Î							
SCHOOL BUS EMISSIONS REDUCTION FUND							100	
Expenditure Detail	0.00	0.00	7.00	(A) (A) (A) (A) (A) (A) (A) (A) (A) (A)		0.00	0.00	
Other Sources/Uses Detail	1		1		0.00	0.00	4	
Fund Reconciliation		[						
FOUNDATION SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		
Fund Reconciliation								
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail	4.00					1		
Other Sources/Uses Detail					2,247,300.00	0.00	0_	
Fund Reconciliation								
BUILDING FUND	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation								
CAPITAL FACILITIES FUND			11.04					
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,139,632.00	2	
Fund Reconciliation								
STATE SCHOOL BUILDING LEASE/PURCHASE FUND	0.00	0.00		1400				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	$\dashv$		0.00	0.00	0	
Fund Reconciliation								
COUNTY SCHOOL FACILITIES FUND		İ						
Expenditure Detail	0.00	0.00		and the second	i i			
Other Sources/Uses Detail					0.00	0.00	0	
Fund Reconciliation	H							
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	1	0.00						
Expenditure Detail	0.00	0.00	-		25,000.00	0.00	0	
Other Sources/Uses Detail Fund Reconciliation					20,000.00	5.00		
CAP PROJ FUND FOR BLENDED COMPONENT UNITS			100					
Expenditure Detail	0.00	0.00			il .			
Other Sources/Uses Detail		100			0.0	0.0	0	
Fund Reconciliation								
BOND INTEREST AND REDEMPTION FUND			100					
Expenditure Detail					0.0	0.0	0	H. Children
Other Sources/Uses Detail					0.0	- 0,0		
Fund Reconciliation  DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail			1000		0.0	0.0	0	
Fund Reconciliation								
TAX OVERRIDE FUND								
Expenditure Detail					0.0	0.0	00	
Other Sources/Uses Detail					0.0	<u> </u>		
Fund Reconciliation  DEBT SERVICE FUND								
Expenditure Detail		To the State of the	100 (100)					
Other Sources/Uses Detail		The same of the sa	100000000000000000000000000000000000000		4,552,763.0	0.0	00	
Fund Reconciliation			1			**************************************		
FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.0	0.0				
Other Sources/Uses Detail	1					0.0	00	
Fund Reconciliation								No.
CAFETERIA ENTERPRISE FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.0	0.0	0.0	0.0	0.0	00	
					0.0	U.C	<ul> <li>a reconstruction of the contract</li></ul>	

•			FOR ALL FUND	S				
Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND		~~~~						Late Association of the
Expenditure Detail	0.00	0.00	0.00	0.00			The second second	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation				and the state of				
63 OTHER ENTERPRISE FUND			April 1985					
Expenditure Detail	0.00	0.00		Control of the Control	0.00	0.00		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND	0.00	0.00	1.0					
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
Fund Reconciliation   67 SELF-INSURANCE FUND								
Expenditure Detail	3,000.00	0.00						
Other Sources/Uses Detail	5,000.00	0.00			0.00	0.00		
Fund Reconciliation						and the second		
71 RETIREE BENEFIT FUND								
Expenditure Detail	100000000000000000000000000000000000000			Section 1				
Other Sources/Uses Detail					0.00	100		
Fund Reconciliation							l .	
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND	ľ							
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	Section 1997	30 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -			0.00			
Fund Reconciliation					15.			
76 WARRANT/PASS-THROUGH FUND						100		
Expenditure Detail						The State of the Bar		
Other Sources/Uses Detail								
Fund Reconciliation			44.00				100000000000000000000000000000000000000	
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail						100	1 7 7 7 7	
Fund Reconciliation				ar standard from	THE REAL PROPERTY.	at a section weeks	1000 1000	
TOTALS	64,484.00	(64,484.00)	1,037,728.00	(1,037,728.00)	6,825,063.00	6,825,063.00		Contemp Contemp

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DITEDIA AND OTANDADDO	e explained and may affect the ap	oproval of the budget.		
RITERIA AND STANDARDS			3	
1. CRITERION: Average Daily A	ttendance			
STANDARD: Funded average previous three fiscal years by r	daily attendance (ADA) has not l nore than the following percentag	peen overestimated in 1) the fige levels:	rst prior fiscal year OR in	2) two or more of the
		Percentage Level	Dist	rict ADA
		3.0% 2.0%	0 301	to 300 to 1,000
		1.0%	1,001	and over
District ADA (Form A, Estimat	ed P-2 ADA column, lines A4 and C4):	27,727		
Distric	t's ADA Standard Percentage Level:	1.0%		
A. Calculating the District's ADA Vari	ances	<u> Alamana nyaéta na manana</u>	WWW.2020	
	Original Budget	Estimated/Unaudited Actuals	ADA Variance Level	
Fiscal Year	Original Budget Funded ADA (Form A. Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A. Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Statu <b>s</b>
· · · · · · · · · · · · · · · · · · ·	Funded ADA (Form A, Lines A4 and C4)	Funded ADA (Form A, Lines A4 and C4)	(If Budget is greater	Status
nird Prior Year (2016-17) District Regular	Funded ADA (Form A, Lines A4 and C4) 26,057	Funded ADA (Form A, Lines A4 and C4) 26,331	(If Budget is greater	Status
nird Prior Year (2016-17) District Regular Charter School Total ADA	Funded ADA (Form A, Lines A4 and C4)	Funded ADA (Form A, Lines A4 and C4)	(If Budget is greater	Status Met
nird Prior Year (2016-17) District Regular Charter School Total ADA econd Prior Year (2017-18)	Funded ADA (Form A, Lines A4 and C4)  26,057  932 26,989	Funded ADA (Form A, Lines A4 and C4) 26,331 911 27,242	(If Budget is greater than Actuals, else N/A)	
nird Prior Year (2016-17) District Regular Charter School Total ADA	Funded ADA (Form A, Lines A4 and C4) 26,057 932	Funded ADA (Form A, Lines A4 and C4) 26,331 911	(If Budget is greater than Actuals, else N/A) N/A	Met
nird Prior Year (2016-17) District Regular Charter School Total ADA econd Prior Year (2017-18) District Regular Charter School Total ADA	Funded ADA (Form A, Lines A4 and C4)  26,057  932 26,989  25,978	Funded ADA (Form A, Lines A4 and C4) 26,331 911 27,242 26,291	(If Budget is greater than Actuals, else N/A)	
nird Prior Year (2016-17) District Regular Charter School Total ADA econd Prior Year (2017-18) District Regular Charter School Total ADA rst Prior Year (2018-19)	Funded ADA (Form A, Lines A4 and C4)  26,057 932 26,989  25,978 1,281	Funded ADA (Form A, Lines A4 and C4)  26,331 911 27,242  26,291 1,267	(If Budget is greater than Actuals, else N/A) N/A	Met
nird Prior Year (2016-17) District Regular Charter School Total ADA econd Prior Year (2017-18) District Regular Charter School Total ADA rst Prior Year (2018-19) District Regular Charter School	Funded ADA (Form A, Lines A4 and C4)  26,057  932  26,989  25,978  1,281  27,259  26,464  1,263	Funded ADA (Form A, Lines A4 and C4)  26,331 911 27,242  26,291 1,267 27,558  26,464 1,263	(If Budget is greater than Actuals, else N/A) N/A N/A	Met Met
nird Prior Year (2016-17) District Regular Charter School Total ADA econd Prior Year (2017-18) District Regular Charter School Total ADA rst Prior Year (2018-19) District Regular Charter School Total ADA Total ADA	Funded ADA (Form A, Lines A4 and C4)  26,057  932 26,989  25,978 1,281 27,259	Funded ADA (Form A, Lines A4 and C4)  26,331 911 27,242  26,291 1,267 27,558	(If Budget is greater than Actuals, else N/A) N/A	Met
nird Prior Year (2016-17) District Regular Charter School Total ADA econd Prior Year (2017-18) District Regular Charter School Total ADA irst Prior Year (2018-19) District Regular Charter School Total ADA Total ADA	Funded ADA (Form A, Lines A4 and C4)  26,057  932  26,989  25,978  1,281  27,259  26,464  1,263	Funded ADA (Form A, Lines A4 and C4)  26,331 911 27,242  26,291 1,267 27,558  26,464 1,263	(If Budget is greater than Actuals, else N/A) N/A N/A	Met Met
nird Prior Year (2016-17) District Regular Charter School Total ADA econd Prior Year (2017-18) District Regular Charter School Total ADA erst Prior Year (2018-19) District Regular Charter School Total ADA udget Year (2019-20) District Regular Charter School	Funded ADA (Form A, Lines A4 and C4)  26,057 932 26,989 25,978 1,281 27,259 26,464 1,263 27,727 26,464 1,263	Funded ADA (Form A, Lines A4 and C4)  26,331 911 27,242  26,291 1,267 27,558  26,464 1,263	(If Budget is greater than Actuals, else N/A) N/A N/A	Met Met
hird Prior Year (2016-17) District Regular Charter School Total ADA econd Prior Year (2017-18) District Regular Charter School Total ADA irst Prior Year (2018-19) District Regular Charter School Total ADA udget Year (2019-20) District Regular	Funded ADA (Form A, Lines A4 and C4)  26,057 932 26,989  25,978 1,281 27,259 26,464 1,263 27,727	Funded ADA (Form A, Lines A4 and C4)  26,331 911 27,242  26,291 1,267 27,558  26,464 1,263	(If Budget is greater than Actuals, else N/A) N/A N/A	Met Met

Explanation: (required if NOT met)

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#### 2. CRITERION: Enrollment

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

	Percentage Level	District ADA	
_	3.0%		100
	2.0%	301 to 1,0	<sub>1</sub> 00
	1.0%	1,001 and ov	rer
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	27,727		
District's Enrollment Standard Percentage Level:	1.0%		

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

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

			Enrollment Variance Level		
	Enrollmen	t	(If Budget is greater		
Fiscal Year	Budget	CBEDS Actual	than Actual, else N/A)	Status	
Third Prior Year (2016-17)					
District Regular	27,212	28,932			
Charter School	974				
Total Enrollment	28,186	28,932	N/A	Met	
Second Prior Year (2017-18)					
District Regular	27,222	28,879	1		
Charter School	1,335				
Total Enrollment	28,557	28,879	N/A	Met	
First Prior Year (2018-19)					
District Regular	27,548	27,786			
Charter School	1,331	1,321			
Total Enrollment	28,879	29,107	N/A	Met	
Budget Year (2019-20)					
District Regular	27,786				
Charter School	1,321				
Total Enrollment	29,107				

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

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

Explanation:

1b

la.	STANDARD MET	- Enrollment has not been	overestimated by	more than the	standard pei	rcentage level for	the first prior year.
-----	--------------	---------------------------	------------------	---------------	--------------	--------------------	-----------------------

(required if NOT met)	
STANDARD MET - Enrollme	Lnt has not been overestimated by more than the standard percentage level for two or more of the previous three years.
Explanation: (required if NOT met)	

#### 3. CRITERION: ADA to Enrollment

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

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

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

	P-2 ADA	Enrollment	
	Estimated/Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	26,331	28,932	
Charter School	911	0	
Total ADA/Enrollment	27,242	28,932	94.2%
Second Prior Year (2017-18)			
District Regular	26,291	28,879	
Charter School	1,267		
Total ADA/Enrollment	27,558	28,879	95.4%
First Prior Year (2018-19)		i i	
District Regular	26,464	27,786	
Charter School	1,263	1,321	
Total ADA/Enrollment	27,727	29,107	95.3%
		Historical Average Ratio:	95.0%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 95.5%

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

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

	Estimated P-2 ADA Budget	Enrollment Budget/Projected		
Fiscal Year	(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2019-20)				
District Regular	26,464	27,786		
Charter School	1,263	1,321		
Total ADA/Enrollment	27,727	29,107	95.3%	Met
st Subsequent Year (2020-21)				
District Regular	26,464	27,786		
Charter School	1,263	1,321		
Total ADA/Enrollment	27,727	29,107	95.3%	Met
nd Subsequent Year (2021-22)				
District Regular	26,464	27,786		
Charter School	1,263	1,321		
Total ADA/Enrollment	27,727	29,107	95.3%	Met

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

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

	STANDARD MET - Projected P-2 A		at account and the etemplared	for the budget and bug	cubecquent fieral v	/eare
10	STANDARD MET - Projected P-2 A	IA to enrollment ratio has to	ot exceeded the standard	ioi the budget and two	SUDSEQUEIR Hacai y	/cais

Explanation:			
(required if NOT met)			

#### **CRITERION: LCFF Revenue**

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

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

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

4	A	. C	)is	tr	icť	's	L	CFF	FR	eν	en	ue	S	ita	nd	ar	d	

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies. LCFF Revenue Standard selected: LCFF Revenue

#### 4A1. Calculating the District's LCFF Revenue Standard

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

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

#### Projected LCFF Revenue

	a barra	Prior Year	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
•	Change in Population	(2018-19)	(2019-20)	(2020-21)	(202122)
a.	ADA (Funded)			00 000 00	28,032,88
	(Form A, lines A6 and C4)	28,032.88	28,032.88	28,032.88	
b.	Prior Year ADA (Funded)		28,032.88	28,032.88	28,032.88
C.	Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d.	Percent Change Due to Population				
	(Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
Step 2	- Change in Funding Level				
а.	Prior Year LCFF Funding		294,774,759.00	303,830,098.00	312,287,628.00
b1.	COLA percentage	<u> </u>	3.26%	3.26%	3.26%
b2.	COLA amount (proxy for purposes of this				
	criterion)		9,609,657.14	9,904,861.19	10,180,576.67
C.	Economic Recovery Target Funding				
	(current year increment)	i		N/A	N/A
d.	Total (Lines 2b2 plus Line 2c)		9,609,657.14	9,904,861.19	10,180,576.67
e.	Percent Change Due to Funding Level				
	(Step 2d divided by Step 2a)		3.26%	3.26%	3.26%
Step 3	- Total Change in Population and Funding L	evel			
1	(Step 1d plus Step 2e)		3.26%	3.26%	3.26%
					0.000/ 4- 4.000/
	LCFF Revenue St	andard (Step 3, plus/minus 1%):[_	2.26% to 4.26%	2.26% to 4.26%	2.26% to 4.26%

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4A2. Alternate LCFF Revenue Standard - E	asic Aid			
DATA ENTRY: If applicable to your district, input o	ata in the 1st and 2nd Subsequent Ye	ar columns for projected local p	roperty taxes; all other data are extracted	l or calculated.
Basic Ald District Projected LCFF Revenue				
	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	42,832,963.00	42,832,963.00		
Percent Change from Previous Year	Basic Aid Standard (percent change from	N/A	N/A	N/A
	previous year, plus/minus 1%):	N/A	N/A	N/A
4A3. Alternate LCFF Revenue Standard - N	lecessary Small School			
DATA ENTRY: All data are extracted or calculated	i.			
Necessary Small School District Projected LCI	F Revenue			
		Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
N <sub>1</sub>	ecessary Small School Standard			
(COLA plus Economic Recovery Target Pa	yment, Step 2e, plus/minus 1%):	N/A	N/A	N/A
4B. Calculating the District's Projected Ch	ange in LCFF Revenue		AND THE RESIDENCE OF THE PARTY	WARE TO SERVICE THE SERVICE TH
DATA ENTRY: Enter data in the 1st and 2nd Subs	sequent Year columns for LCFF Rever	nue; all other data are extracted	or calculated.	
	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	286,104,754.00	296,416,431.00	303,830,098.00	312,287,628.00
District's Pr	ojected Change in LCFF Revenue:	3.60%	2.50%	2.78%
	LCFF Revenue Standard: Status:	2.26% to 4.26% Met	2.26% to 4.26% Met	2.26% to 4.26% Met
4C. Comparison of District LCFF Revenue	to the Standard	entenante de la constitución de la constitución de la constitución de la constitución de la constitución de la	ACCOUNTS OF THE PROPERTY OF TH	
40. Comparison of District Lorr Revenue	to the otanidard		The second secon	
DATA ENTRY: Enter an explanation if the standar	rd is not met.			
1a. STANDARD MET - Projected change in l	_CFF revenue has met the standard fo	or the budget and two subseque	nt fiscal years.	
Explanation:				
(required if NOT met)				•

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#### 5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)

Ratio

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2016-17)	188,582,061.69	221,354,341.52	85.2%
Second Prior Year (2017-18)	203,054,954.00	233,571,842.51	86.9%
First Prior Year (2018-19)	222,411,989.00	271,018,209.00	82.1%
1 113(1 1131 1 241 (25 15 15)		Historical Average Ratio:	84.7%

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3,0%
District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the greater			
of 3% or the district's reserve standard percentage):	81.7% to 87.7%	81.7% to 87.7%	81.7% to 87.7%

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

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

Budget - Unrestricted (Resources 0000-1999)

Salaries and Renefits

Total Expenditures

Ratio

	Calality and Donoille	, - tan - np - t - t - t - t - t		
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2019-20)	233,636,811.00	257,248,924.00	90.8%	Not Met
1st Subsequent Year (2020-21)	245,201,337,00	270,643,488.00	90.6%	Not Met
2nd Subsequent Year (2021-22)	249.534.541.00	274,654,329.00	90.9%	Not Met

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

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

1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation: (required if NOT met)

2019-20 Certificated negotiated 4.01% increase was Board approved on 5/28/19 and Classified negotiated 3.26% increase was Board approved

#### 6. CRITERION: Other Revenues and Expenditures

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

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

A. Calculating the District's Other Revenues and Expenditures Standard			
ATA ENTRY: All data are extracted or calculated.			
	Budget Year	1st Subsequent Year	2nd Subsequent Yea
<u></u>	(2019-20)	(2020-21)	(2021-22)
District's Change in Population and Funding Level	0.0004	2.20%	3.26%
(Criterion 4A1, Step 3):	3.26%	3.26%	3.26%
2. District's Other Revenues and Expenditures	-6.74% to 13.26%	-6.74% to 13.26%	-6.74% to 13.26%
Standard Percentage Range (Line 1, plus/minus 10%):  3. District's Other Revenues and Expenditures	-6.74% to 13.20%	-0.7476 to 10.2076	-5.1470 to 10.2070
Explanation Percentage Range (Line 1, plus/minus 5%):	-1.74% to 8.26%	-1.74% to 8.26%	-1.74% to 8.26%
B. Calculating the District's Change by Major Object Category and Com	parison to the Explanation Pe	rcentage Range (Section 6A,	Line 3)
NATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revears. All other data are extracted or calculated.			ne two subsequent
xplanations must be entered for each category if the percent change for any year exce	eeds the district's explanation perce	entage range.	
		Percent Change	Change Is Outside
bject Range / Fiscal Year	Amount	Over Previous Year	Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
rst Prior Year (2018-19)	27,632,044.00		
udget Year (2019-20)	20,170,492.00	-27.00%	Yes
st Subsequent Year (2020-21)	20,170,492.00	0.00%	No
nd Subsequent Year (2021-22)	20,170,492.00	0.00%	No No
(required if Yes)			
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)	27,504,097.00		
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) irst Prior Year (2018-19)	17,399,877.00	-36.74%	Yes
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) irst Prior Year (2018-19) udget Year (2019-20) st Subsequent Year (2020-21)	17,399,877.00 17,399,877.00	0.00%	No
	17,399,877.00		
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) irst Prior Year (2018-19) kudget Year (2019-20) st Subsequent Year (2020-21)	17,399,877.00 17,399,877.00 17,399,877.00	0.00% 0.00%	No No
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) irst Prior Year (2018-19) udget Year (2019-20) st Subsequent Year (2020-21) nd Subsequent Year (2021-22)  Explanation: 2018-19 includes prior year carryover and one ti	17,399,877.00 17,399,877.00 17,399,877.00 me Mandated Cost Revenue; howe	0.00% 0.00%	No No
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) rst Prior Year (2018-19) udget Year (2019-20) st Subsequent Year (2020-21) nd Subsequent Year (2021-22)  Explanation: (required if Yes)  Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) irst Prior Year (2018-19)	17,399,877.00 17,399,877.00 17,399,877.00 me Mandated Cost Revenue; howe	0.00% 0.00% ever 2019-20 and 2020-21 does no	No No
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) irst Prior Year (2018-19) udget Year (2019-20) st Subsequent Year (2020-21) nd Subsequent Year (2021-22)  Explanation: (required if Yes)  Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) irst Prior Year (2018-19) udget Year (2019-20)	17,399,877.00 17,399,877.00 17,399,877.00 me Mandated Cost Revenue; howe 13,381,349.00 10,448,258.00	0.00% 0.00% ever 2019-20 and 2020-21 does no -21.92%	t. Yes
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) rst Prior Year (2018-19) udget Year (2019-20) st Subsequent Year (2020-21) nd Subsequent Year (2021-22)  Explanation: (required if Yes)  Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) irst Prior Year (2018-19) udget Year (2019-20) st Subsequent Year (2020-21)	17,399,877.00 17,399,877.00 17,399,877.00 me Mandated Cost Revenue; howe 13,381,349.00 10,448,258.00 10,448,258.00	0.00% 0.00% over 2019-20 and 2020-21 does no -21.92% 0.00%	No No No Yes No
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) irst Prior Year (2018-19) udget Year (2019-20) st Subsequent Year (2020-21) nd Subsequent Year (2021-22)  Explanation: (required if Yes)  Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) irst Prior Year (2018-19) udget Year (2019-20) st Subsequent Year (2020-21)	17,399,877.00 17,399,877.00 17,399,877.00 me Mandated Cost Revenue; howe 13,381,349.00 10,448,258.00	0.00% 0.00% ever 2019-20 and 2020-21 does no -21.92%	t. Yes
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) irist Prior Year (2018-19) studget Year (2019-20) st Subsequent Year (2020-21) Ind Subsequent Year (2021-22)  Explanation: (required if Yes)  Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) irist Prior Year (2018-19) studget Year (2019-20) st Subsequent Year (2020-21) and Subsequent Year (2021-22) Explanation: (required if Yes)  2018-19 includes prior year carryover. 2019-20 Explanation: (required if Yes)	17,399,877.00 17,399,877.00 17,399,877.00 17,399,877.00  me Mandated Cost Revenue; howe  13,381,349.00 10,448,258.00 10,448,258.00 10,448,258.00	0.00% 0.00% ever 2019-20 and 2020-21 does no -21.92% 0.00% 0.00%	t.  Yes No No
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) irst Prior Year (2018-19) udget Year (2019-20) st Subsequent Year (2020-21) nd Subsequent Year (2021-22)  Explanation: (required if Yes)  Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) irst Prior Year (2018-19) udget Year (2019-20) st Subsequent Year (2020-21) nd Subsequent Year (2021-22)  Explanation: (required if Yes)  2018-19 includes prior year carryover. 2019-20  Explanation: (required if Yes)  Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)	17,399,877.00 17,399,877.00 17,399,877.00 17,399,877.00  me Mandated Cost Revenue; howe  13,381,349.00 10,448,258.00 10,448,258.00 10,448,258.00 are based on current allocations an	0.00% 0.00% ever 2019-20 and 2020-21 does no -21.92% 0.00% 0.00%	t.  Yes No No
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) irst Prior Year (2018-19) udget Year (2019-20) st Subsequent Year (2020-21) nd Subsequent Year (2021-22)  Explanation: (required if Yes)  Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) irst Prior Year (2018-19) sudget Year (2019-20) st Subsequent Year (2020-21) nd Subsequent Year (2021-22)  Explanation: (required if Yes)  2018-19 includes prior year carryover. 2019-20 (required if Yes)  Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4) irst Prior Year (2018-19)	17,399,877.00 17,399,877.00 17,399,877.00 17,399,877.00 me Mandated Cost Revenue; howe  13,381,349.00 10,448,258.00 10,448,258.00 10,448,258.00 are based on current allocations an	0.00% 0.00% over 2019-20 and 2020-21 does no -21.92% 0.00% 0.00% d projections. Local donations are	No No No t.  Yes No No No not budgeted until received.
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) irst Prior Year (2018-19) idudget Year (2019-20) st Subsequent Year (2020-21) ind Subsequent Year (2021-22)  Explanation: (required if Yes)  Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) irst Prior Year (2018-19) idudget Year (2019-20) st Subsequent Year (2020-21) ind Subsequent Year (2021-22)  Explanation: (required if Yes)  2018-19 includes prior year carryover. 2019-20  Explanation: (required if Yes)  Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4) irst Prior Year (2018-19) Budget Year (2019-20)	17,399,877.00 17,399,877.00 17,399,877.00 17,399,877.00  me Mandated Cost Revenue; howe  13,381,349.00 10,448,258.00 10,448,258.00 10,448,258.00 are based on current allocations an  35,547,035.00 17,659,926.00	0.00% 0.00% over 2019-20 and 2020-21 does no -21.92% 0.00% 0.00% d projections. Local donations are	No No No t. Yes No No No not budgeted until received.
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) irst Prior Year (2018-19) iudget Year (2019-20) st Subsequent Year (2020-21) ind Subsequent Year (2021-22)  Explanation: (required if Yes)  Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) irst Prior Year (2018-19) studget Year (2019-20) st Subsequent Year (2020-21) ind Subsequent Year (2021-22)  Explanation: (required if Yes)  2018-19 includes prior year carryover. 2019-20  Explanation: (required if Yes)  Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4) irst Prior Year (2018-19)	17,399,877.00 17,399,877.00 17,399,877.00 17,399,877.00 me Mandated Cost Revenue; howe  13,381,349.00 10,448,258.00 10,448,258.00 10,448,258.00 are based on current allocations an	0.00% 0.00% over 2019-20 and 2020-21 does no -21.92% 0.00% 0.00% d projections. Local donations are	No No No t.  Yes No No No not budgeted until received.

(required if Yes)

	Services and Other Opera	ting Expenditures (Fund 01, Objects 5000-59	99) (Form MYP, Line B5)		
First Pri	or Year (2018-19)		32,412,128.00		
Budget	Year (2019-20)		22,280,207.00	-31.26%	Yes
1st Sub	sequent Year (2020-21)		22,280,207.00	0.00%	No
	osequent Year (2021-22)		22,280,207.00	0.00%	No
	Explanation: (required if Yes)	2018-19 includes prior year carryover.			
6C. Ca	lculating the District's C	hange in Total Operating Revenues and	Expenditures (Section 6A, Line	2)	,
DATA E	ENTRY: All data are extracted	d or calculated.			
	12 - 12 - 12 - 12 - 12 - 12 - 12 - 12 -			Percent Change	
Object I	Range / Fiscal Year		Amount	Over Previous Year	Status
	Tatal Endoral Other State	and Other Local Revenue (Criterion 6R)			
Firet Dr	ior Year (2018-19)	, and Other Local Revenue (Criterion 6B)	68,517,490.00		
	Year (2019-20)		48,018,627.00	-29.92%	Not Met
	sequent Year (2020-21)		48,018,627.00	0.00%	Met
	bsequent Year (2021-22)		48,018,627.00	0.00%	Met
		10 1 20 10 10 10 10 10 10 10 10 10 10 10 10 10	(Cultural on CD)		
		, and Services and Other Operating Expendi	67,959,163.00		
	ior Year (2018-19)		39,940,133.00	-41.23%	Not Met
	Year (2019-20)		39,940,133.00	0.00%	Met
	sequent Year (2020-21) bsequent Year (2021-22)		39,940,133.00	0.00%	Met
2110 30	booduciit ( cai (2021-22)				
		tal Operating Revenues and Expenditure			
1a.	projected change, descripti	ojected total operating revenues have changed ons of the methods and assumptions used in the a Section 6A above and will also display in the e 2018-19 includes prior year carryover. 2019-2	projections, and what changes, if any, xplanation box below.	will be made to bring the projected of	fiscal years. Reasons for the operating revenues within the
	Federal Revenue (linked from 6B if NOT met)				
	Explanation: Other State Revenue (linked from 6B if NOT met)	2018-19 includes prior year carryover and on	e time Mandated Cost Revenue; howev	er 2019-20 and 2020-21 does not.	
	Explanation: Other Local Revenue (linked from 6B if NOT met)	2018-19 includes prior year carryover. 2019-:	20 are based on current allocations and	projections. Local donations are no	t budgeted until received.
1b.	the projected change desc	rojected total operating expenditures have chan riptions of the methods and assumptions used in e entered in Section 6A above and will also disp	n the projections, and what changes, if	r more of the budget or two subsequ any, will be made to bring the projec	ent fiscal years. Reasons for ted operating expenditures
	Explanation: Books and Supplies (linked from 6B if NOT met)	2018-19 includes prior year carryover.			
	Explanation: Services and Other Exp (linked from 6B if NOT met)	2018-19 includes prior year carryover.			

Visalia Unified Tulare County

#### 2019-20 July 1 Budget General Fund School District Criteria and Standards Review

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#### 7. CRITERION: Facilities Maintenance

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

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

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

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

1.	<ul> <li>For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?</li> </ul>	No
	b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

Ongoing and Major Maintenance/Restricted Maintenance Account					
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	337,507,116.00				
b. Plus: Pass-through Revenues		3% Required	Budgeted Contribution¹		
and Apportionments		Minimum Contribution	to the Ongoing and Major		
(Line 1b, if line 1a is No)	0.00	(Line 2c times 3%)	Maintenance Account	Status	
c. Net Budgeted Expenditures and Other Financing Uses	337,507,116.00	10,125,213.48	10,500,000.00	Met	

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

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

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

#### 8. CRITERION: Deficit Spending

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

BA. Calculating the District's Deficit Spen	ding Standard Percentage Lev	els		
DATA ENTRY: All data are extracted or calculate	d.	Third Prior Year	Second Prior Year	First Prior Year
		(2016-17)	(2017-18)	(2018-19)
District's Available Reserve Amounts (re-	sources 0000-1999)	(2010-17)	(2017-10)	(20.0 ,0)
a. Stabilization Arrangements	304,300 3003 1000)			
(Funds 01 and 17, Object 9750)		0.00	0.00	0.00
b. Reserve for Economic Uncertainties				
(Funds 01 and 17, Object 9789)		44,440,409.79	46,213,917.00	44,850,021.66
c. Unassigned/Unappropriated				
(Funds 01 and 17, Object 9790)		613,366.58	232,050.78	130,921.00
d. Negative General Fund Ending Balance	ces in Restricted			
Resources (Fund 01, Object 979Z, if n	egative, for each of	1		
resources 2000-9999)		0.00	0.00	0.00
<ul> <li>e. Available Reserves (Lines 1a through</li> </ul>	1d)	45,053,776.37	46,445,967.78	44,980,942.66
<ol><li>Expenditures and Other Financing Uses</li></ol>				
<ul> <li>a. District's Total Expenditures and Othe</li> </ul>	r Financing Uses	202 202 202 20	242 222 454 22	274 040 249 00
(Fund 01, objects 1000-7999)	F 1 . (F 1 .10	296,269,398.60	319,939,451.60	374,849,318.00
b. Plus: Special Education Pass-through				0.00
3300-3499 and 6500-6540, objects 72				0.00
c. Total Expenditures and Other Financin	ig Uses	296,269,398.60	319,939,451.60	374,849,318.00
(Line 2a plus Line 2b) 3. District's Available Reserve Percentage		230,203,330.00	010,000,401.00	37 1,0 10,0 10.00
(Line 1e divided by Line 2c)		15.2%	14.5%	12.0%
(Line Te divided by Line 20)	J	10.270		
District's Deficit Spen	ding Standard Percentage Levels			
	(Line 3 times 1/3):	5.1%	4.8%	4.0%
· · · · · · · · · · · · · · · · · · ·		any negative ending balances in a <sup>2</sup> A school district that is the Admin	Fhan Capital Outlay Projects. Available re restricted resources in the General Fund. nistrative Unit of a Special Education Loc is the distribution of funds to its participation.	al Plan Area (SELPA)
BB. Calculating the District's Deficit Sper	nding Percentages	THE RESERVE OF THE PERSON OF T		
DATA ENTRY: All data are extracted or calculate	ed.			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	11,632,703.64	227,263,395.56	N/A	Met
Second Prior Year (2017-18)	6,275,210.12	242,446,398.06	N/A	Met
First Prior Year (2018-19)	(16,803,403.00)		6.1%	Not Met
Budget Year (2019-20) (Information only)	1,453,702.00	260,266,354.00		
8C. Comparison of District Deficit Spend	ing to the Standard		OSUBANIA DE LA CONTRACTOR DEL CONTRACTOR DE LA CONTRACTOR DE LA CONTRACTOR DE LA CONTRACTOR	DOMESTIC OF THE PROPERTY OF TH
DATA ENTRY: Enter an explanation if the standa	and is not mot			
DATA ENTRY. Effet all explanation if the stands	ard is not met.			
1a. STANDARD MET - Unrestricted deficit s	spending, if any, has not exceeded the	ne standard percentage level in tw	o or more of the three prior years.	
· · · · · · · · · · · · · · · · · · ·				
Explanation: (required if NOT met)				

#### 9. CRITERION: Fund Balance

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

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

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

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

28,033

District's Fund Balance Standard Percentage Level:

1.0%

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

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

Unrestricted General Fund Beginning Balance <sup>2</sup>

Beginning Fund Balance

(Form 01, Line F1e, Unrestricted Column)

Variance Level

Fiscal Year
Third Prior Year (2016-17)
Second Prior Year (2017-18)
First Prior Year (2018-19)
Budget Year (2019-20) (Information only)

Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
 41,226,273.48	53,517,821.79	N/A	Met
49,274,479.79	65,150,525.43	N/A	Met
55,878,342.43	71,425,735.55	N/A	Met
54,622,332.55	/		

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

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

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

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

Explanation:		
(required if NOT met)		

#### 10. CRITERION: Reserves

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

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

Percentage Level	D	istrict ADA		
5% or \$69,000 (greater of)	0	to	300	
4% or \$69,000 (greater of)	301	to	1,000	
3%	1,001	to	30,000	
2%	30,001	to	400,000	
1%	400.001	and	over	

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	27,727	27,727	27,272
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1.	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
	If you are the SELPA AU and are excluding special education pass-through funds:

Yes

If you are the SELPA AU and are excluding a	special education pass-through funds:
<ul> <li>a. Enter the name(s) of the SELPA(s).</li> </ul>	

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2019-20)	(2020-21)	(2021-22)
0.00	0.00	0.00

#### 10B. Calculating the District's Reserve Standard

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

- Expenditures and Other Financing Uses
   (Fund 01, objects 1000-7999) (Form MYP, Line B11)
- 2. Plus: Special Education Pass-through
- (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)
- 4. Reserve Standard Percentage Level
- Reserve Standard by Percent (Line B3 times Line B4)
- 6. Reserve Standard by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
337,507,116.	353,430,066.00	358,410,642.00
337,507,116.	00 353,430,066.00	358,410,642.00
3%	3%	3%
10,125,213	48 10,602,901.98	10,752,319.26
0.	0.00	0.00
10,125,213.	10,602,901.98	10,752,319.26

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

Visalia Unified Tulare County

#### 2019-20 July 1 Budget General Fund School District Criteria and Standards Review

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10C.	Calculating	the District's	Budgeted	Reserve	Amount

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

	e Amounts ricted resources 0000-1999 except Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1.	General Fund - Stabilization Arrangements			
•	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	35,438,247.02		
3.	General Fund - Unassigned/Unappropriated Amount			
-	(Fund 01, Object 9790) (Form MYP, Line E1c)	283,164.41	31,830,810.55	30,772,845.55
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount			
	(Lines C1 thru C7)	35,721,411.43	31,830,810.55	30,772,845.55
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	10.58%	9.01%	8.59%
	District's Reserve Standard			
	(Section 10B, Line 7):	10,125,213.48	10,602,901.98	10,752,319.26
	Oct. III.	Met	Met	Met
	Status:	IVIET	iviet	IVIET

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

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

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

the state of the s	
Explanation:	
Explanation.	
(required if NOT met)	
(required if NOT met)	

SUP	PLEMENTAL INFORMATION
DATA I	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?
1b.	If Yes, identify the liabilities and how they may impact the budget:
S2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	Use of Ongoing Revenues for One-time Expenditures
1a.	Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?  No
1b.	If Yes, identify the expenditures:
S4.	Contingent Revenues
1a.	Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

#### S5. Contributions

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

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

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

Dist	rict's Contributions and Transi		0.0% to +10.0% 20,000 to +\$20,000	
S5A. Identification of the District's Projected Contributions	Transfers and Canital Pro	niects that may Impact th	e General Fund	THE RESERVE THE PERSON NAMED IN COLUMN
55A. Identification of the District's Projected Contributions	, mansiers, and Capitar in	Jects that may impact th	ic Contoruit dia	**************************************
DATA ENTRY: For Contributions, enter data in the Projection column Transfers In and Transfers Out, enter data in the First Prior Year. If Fo exist, enter data in the Budget Year, 1st and 2nd subsequent Years. C	rm MYP exists, the data will be e	extracted for the Budget Year	, and 1st and 2nd Subseque	ear will be extracted. For nt Years. If Form MYP does not
Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resc	urcae 0000-1999 Object 8980\			
First Prior Year (2018-19)	(41,639,553.00)			
Budget Year (2019-20)	(43,007,095.00)	1,367,542.00	3.3%	Met
Budget Year (2019-20) 1st Subsequent Year (2020-21)	(44,297,308.00)	1,290,213.00	3.0%	Met
2nd Subsequent Year (2021-22)	(45,626,226.00)	1,328,918.00	3.0%	Met
zilu Subsequent Teat (2021-22)	(10,020,220.00)			
1b. Transfers In, General Fund *				
First Prior Year (2018-19)	0.00			1.
Budget Year (2019-20)	0.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
• • •	7,269,160.00			
First Prior Year (2018-19)	4.685.431.00	(2,583,729.00)	-35.5%	Not Met
Budget Year (2019-20) 1st Subsequent Year (2020-21)	4,685,431.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	4,685,431.00	0.00	0.0%	Met
zna oubsequent real (2021-22)		1		
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the genera	fund operational budget?		Yes	j
Y .				
* Include transfers used to cover operating deficits in either the generating	al fund or any other fund.			
			The state of the s	
S5B. Status of the District's Projected Contributions, Tran	sfers, and Capital Projects			
DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yo	es for item 1d.			
·				
1a. MET - Projected contributions have not changed by more that	n the standard for the budget and	d two subsequent fiscal years	i.	
·				
Explanation:				
(required if NOT met)				
4.				
1b. MET Projected transfers in have not changed by more than	the standard for the budget and	two subsequent fiscal years.		
,	•			
(A)				
Explanation:				
(required if NOT met)				
3				

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1c.	NOT MET - The projected to amount(s) transferred, by fu	ransfers out of the general fund have changed by more than the standard for one or more or the budget or subsequent two lister years. Identify the nd, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.
	Explanation: (required if NOT met)	\$3M one-time purchase of building.
1d.	YES - Capital projects exist project budget, original sour	that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original rece of funding, and estimated fiscal impact on the general fund.
	Project Information:	COP payments partially paid from General Fund
	(required if YES)	

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#### S6. Long-term Commitments

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

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

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.							
S6A. Identification of the Distric	ct's Long-te	rm Commitments					
<u> </u>		<u></u>	tem 2 for application	able long-term co	ommitments; there are no extractions in th	is section.	
	1. Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C)  Yes						
<ol><li>If Yes to item 1, list all new a than pensions (OPEB); OPE</li></ol>	ind existing mu B is disclosed	ultiyear commitments and required in item S7A.	annual debt ser	vice amounts. Do	o not include long-term commitments for p	ostemployment benefits other	
Type of Commitment	# of Years Remaining	S/ Funding Sources (Reven		bject Codes Use De	ed For: ebt Service (Expenditures)	Principal Balance as of July 1, 2019	
Capital Leases	1					1,341,778	
Certificates of Participation						76,545,000	
General Obligation Bonds						55,559,971	
Supp Early Retirement Program						0	
State School Building Loans						210,000	
Compensated Absences						1,256,420	
Compensated Appendes	<u> </u>						
Other Long-term Commitments (do n	ot include OPI	EB):					
	-						
TOTAL:						134,913,169	
		Prior Year	Budge	t Year	1st Subsequent Year	2nd Subsequent Year	
		(2018-19)	(201	9-20)	(2020-21)	(2021-22)	
		Annual Payment	Annual	Payment	Annual Payment	Annual Payment	
Type of Commitment (continued)		(P & I)		& Í)	(P & I)	(P & I)	
Capital Leases		V = 1/					
Certificates of Participation	h						
	ŀ						
General Obligation Bonds	}						
Supp Early Retirement Program							
State School Building Loans Compensated Absences							
Other Long-term Commitments (cont	tinued):						
Total Appli	al Payments:	0		0	0	0	
Has total annual p	ar rayment incre	eased over prior year (2018-19)?	ħ	lo	No	No	

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·	
S6B. Com	parison of the District's Annual Payments to Prior Year Annual Payment
DATA ENT	DV: Enter an evaluation if Voc
DATAENI	RY: Enter an explanation if Yes.
1a. No	- Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.
	Explanation:
	(required if Yes
	to increase in total
	annual payments)
	(1) II I D Secret & Facility Courses Head to Dout and town Commitments
SeC. Iden	tification of Decreases to Funding Sources Used to Pay Long-term Commitments
DATA ENT	RY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.
4 180	ill funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?
1. Wi	Ill funding sources used to pay long-term commitments decrease of expire prior to the end of the commitment period, of are they one-time sources.
	No
2.	
No	- Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.
	Explanation:
	(required if Yes)
	te dans and the second

#### S7. Unfunded Liabilities

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

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

S7A. I	dentification of the District's Estimated Unfunded Liability for Po	stemployment Benefits Other	er than Pensions (OPEB)	
	ENTRY: Click the appropriate button in item 1 and enter data in all other applic			data on line 5b.
1.	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes		
2.	For the district's OPEB: a. Are they lifetime benefits?	No		
	b. Do benefits continue past age 65?	No		
	c. Describe any other characteristics of the district's OPEB program including their own benefits:	g eligibility criteria and amounts,	if any, that retirees are required to contrib	ute toward
3.	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?		Actuarial	
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance	e or	Self-Insurance Fund	Governmental Fund
	governmental fund			18,484,802
4.	OPEB Liabilities	F		t be entered.
	a. Total OPEB liability     b. OPEB plan(s) fiduciary net position (if applicable)		20,532.00 85,726.00	
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	h	34,806.00	
	d. Is total OPEB liability based on the district's estimate			
	or an actuarial valuation?  e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Actuari Jun 30, 2		
	e. Il pased oil all actualiai valuation, illuicate tile date of the oil ED valuation	, <u>oun oo, s</u>	<u></u>	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
5.	OPEB Contributions a. OPEB actuarially determined contribution (ADC), if available, per	(2019-20)	(2020-21)	(2021-22)
	actuarial valuation or Alternative Measurement  Method	8,966,858,00	8,966,858.00	8,966,858.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	4 450 776 00	4 450 776 00	4 459 776 00

5,167,188.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

d. Number of retirees receiving OPEB benefits

351

351

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#### 2019-20 July 1 Budget General Fund School District Criteria and Standards Review

<u>S7B.</u>	Identification of the District's Unfunded Liability for Self-Insuranc	e Programs		
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other appli	icable items; there are no extraction	ons in this section.	
1.	Does your district operate any self-insurance programs such as workers' cor employee health and welfare, or property and liability? (Do not include OPE covered in Section S7A) (If No, skip items 2-4)	mpensation, B, which is		
<sub>.</sub> 2.	Describe each self-insurance program operated by the district, including det actuarial), and date of the valuation:	tails for each such as level of risk	retained, funding approach, basis for va	aluation (district's estimate or
				!
3,	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs			
4.	Seif-Insurance Contributions	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
•••	a. Required contribution (funding) for self-insurance programs			
	b. Amount contributed (funded) for self-insurance programs			

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#### S8. Status of Labor Agreements

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

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

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

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

8A. (	Cost Analysis of District's Labor A	<u> Igreements - Certificated (Non-ma</u>	anagement)	Employees			
· DATA I	ENTRY: Enter all applicable data items;	there are no extractions in this section.					
		Prior Year (2nd Interim) (2018-19)		et Year 19-20)		1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	er of certificated (non-management) e-equivalent (FTE) positions	1,374.6		1,408.3		1,418.0	1,423.0
ertifi 1.	cated (Non-management) Salary and l Are salary and benefit negotiations set			Yes			
		nd the corresponding public disclosure en filed with the COE, complete questio					
	If Yes, a have not	nd the corresponding public disclosure t been filed with the COE, complete que	documents estions 2-5.				
	If No, ide	entify the unsettled negotiations includir	ng any prior ye	ar unsettled negotia	ations and	d then complete questions 6 and	7.
;							
legoti	ations Settled						
2a.	Per Government Code Section 3547.5	i(a), date of public disclosure board me	eting:	May 28, 20	)19		
2b.	Per Government Code Section 3547.5 by the district superintendent and chie If Yes, d		ation:	Yes May 28, 20	)19		
3.	Per Government Code Section 3547.5 to meet the costs of the agreement?	i(c), was a budget revision adopted late of budget revision board adoption:		No			
4.	Period covered by the agreement:	<u> </u>	01, 2019	En	nd Date:	Jun 30, 2020	
5.	Salary settlement:			et Year 19-20)		1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	Is the cost of salary settlement include projections (MYPs)?	ed in the budget and multiyear	,	Yes		Yes	Yes
	+ {	One Year Agreement					
5		est of salary settlement ge in salary schedule from prior year		5,527,609		0	
	70 Citali	or					
	Total co	Multiyear Agreement est of salary settlement					
•		ge in salary schedule from prior year tter text, such as "Reopener")					
	Identify	the source of funding that will be used t	to support mult	iyear salary commi	itments:		

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#### 2019-20 July 1 Budget General Fund School District Criteria and Standards Review

Vegoti	ations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
_	Γ	(2019-20)	(2020-21)	(2021-22)
7.	Amount included for any tentative salary schedule increases	0	U	0
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Cartifi	cated (Non-management) Health and Welfare (H&W) Benefits	(2019-20)	(2020-21)	(2021-22)
O 61 till	Cated (Non-management) Health and Wenare (Now) Denotes	(2010/20)	723237	(
		i	i	
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	16,755,106	17,257,758	17,775,491
3.	Percent of H&W cost paid by employer	92.0%	92.0%	92.0%
4.	Percent projected change in H&W cost over prior year	0.0%	3.0%	3.0%
	cated (Non-management) Prior Year Settlements	No		
Are an	y new costs from prior year settlements included in the budget?  If Yes, amount of new costs included in the budget and MYPs	No		
	If Yes, explain the nature of the new costs:			
	The cost of the flatter of the flow costs.			
	;			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certif	cated (Non-management) Step and Column Adjustments	(2019-20)	(2020-21)	(2021-22)
••••	Satisfaction (management) step and obtained regions			
	A 1 0 out to a discount in should in the housest and MACO	Yes	Yes	Yes
1.	Are step & column adjustments included in the budget and MYPs?	2,002,105	2,002,105	2,002,105
2.	Cost of step & column adjustments	3,4%	3,4%	3.4%
3.	Percent change in step & column over prior year	3,4%	3.4%	3.476
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Carrie	cated (Non-management) Attrition (layoffs and retirements)	(2019-20)	(2020-21)	(2021-22)
Cerui	icated (Non-management) Attrition (layons and retirements)	(2013-20)	12020 217	(LOC. LE)
				.,
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
	A			
. 2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			
	employees included in the budget and wit ray	Yes	Yes	Yes
:				
Certif	icated (Non-management) - Other			
List ot	her significant contract changes and the cost impact of each change (i.e., class	size, hours of employment, leave of	absence, bonuses, etc.):	

Cost Analysis of District's Labor	Agreements - Classified (Non-man	agement) Employees		
ENTRY: Enter all applicable data items	there are no extractions in this section.			
	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	1,092.9	1,193.8	1,198.0	1,203.0
Are salary and benefit negotiations se	ettled for the budget year? and the corresponding public disclosure o	Yes documents ns 2 and 3.		
If Yes, a have no	and the corresponding public disclosure of the complete que	documents stions 2-5.		
If No, id	entify the unsettled negotiations includin	g any prior year unsettled negotiatio	ons and then complete questions 6 and	17.
Per Government Code Section 3547.	5(a), date of public disclosure	lun 11, 2010		
Per Government Code Section 3547.by the district superintendent and chie	ef business official?	Yes		
to meet the costs of the agreement?		No		
Period covered by the agreement:	Begin Date: Jul 0			2nd Subsequent Year
·	ed in the budget and multiyear	(2019-20) Yes	(2020-21) Yes	(2021-22) Yes
Total co	One Year Agreement	2,045,783	0	0
% chan	ge in salary schedule from prior year or Multiyear Agreement	3.3%		
(may er	nter text, such as "Reopener")	n support multivear salary commitm	nents:	
(Ser.,)		, , , , , , , , , , , , , , , , , , , ,		
	any and statutony honefite			
Cost of a one percent increase in said	ary and statutory benefits	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	er of classified (non-management) sitions  fied (Non-management) Salary and B Are salary and benefit negotiations se	ENTRY: Enter all applicable data items; there are no extractions in this section.  Prior Year (2nd Interim) (2018-19)  or of classified (non-management) Injury and Benefit Negotiations  Are salary and benefit negotiations settled for the budget year? If Yes, and the corresponding public disclosure of have been filed with the COE, complete question  If Yes, and the corresponding public disclosure of have not been filed with the COE, complete question  If No, identify the unsettled negotiations including  Per Government Code Section 3547.5(a), date of public disclosure board meeting:  Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?  If Yes, date of Superintendent and CBO certification meet the costs of the agreement?  If Yes, date of budget revision board adoption:  Period covered by the agreement:  Begin Date:  Jul (1)  Salary settlement:  Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?  One Year Agreement  Total cost of salary settlement  Total cost of salary settlement  We change in salary schedule from prior year or Multityear Agreement  Total cost of salary settlement  We change in salary schedule from prior year (may enter text, such as "Reopener")  Identify the source of funding that will be used to	ror of classified (non-management)  Index (Non-management)  Are salary and benefit negotiations settled for the budget year? If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2 and 3.  If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  If No, identify the unsettled negotiations including any prior year unsettled negotiations are considered to meeting:  Per Government Code Section 3547.5(a), date of public disclosure board meeting:  Jun 11, 2019  Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?  If Yes, date of Superintendent and CBO certification:  Per Government Code Section 3547.5(b), was a budget revision board adoption:  Per Government Code Section 3547.5(c), was a budget revision board adoption:  Per Government Code Section 3547.5(c), was a budget revision board adoption:  Per Government Code Section 3547.5(c), was a budget revision board adoption:  Period covered by the agreement:  Begin Date:  Jul 01, 2019  End  Salary settlement:  Budget Year (2019-20)  Yes  One Year Agreement  Total cost of salary settlement  % change in salary schedule from prior year or Multiyear Agreement  Total cost of salary schedule from prior year (may enter text, such as "Reopener")  identify the source of funding that will be used to support multiyear salary committed in dentify the source of funding that will be used to support multiyear salary committed the source of funding that will be used to support multiyear salary committed the source of funding that will be used to support multiyear salary committed the source of funding that will be used to support multiyear salary committed to a one percent increase in salary and statutory benefits	ENTRY: Enter all applicable data items; there are no extractions in this section.    Prior Year (2nd Inter/im)   Budget Year

sified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits			10,145,207
			97.0%
Percent projected change in H&W cost over prior year	0.0%	3.0%	3.0%
sified (Non-management) Prior Year Settlements ny new costs from prior year settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:	No		
sified (Non-management) Step and Column Adjustments	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are sten & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
			958,453
Percent change in step & column over prior year	5.0%	5.0%	5.0%
sified (Non-management) Attrition (layoffs and retirements)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes
sified (Non-management) - Other ther significant contract changes and the cost impact of each change (i.e., hours	s of employment, leave of absence, b	onuses, etc.):	
	Are costs of H&W benefits Percent of H&W cost paid by employer Percent of H&W cost paid by employer Percent projected change in H&W cost over prior year  sified (Non-management) Prior Year Settlements ny new costs from prior year settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:  sified (Non-management) Step and Column Adjustments  Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year  sified (Non-management) Attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Are costs of H&W benefit changes included in the budget and MYPs?  Total cost of H&W benefits  Percent of H&W cost paid by employer  Percent projected change in H&W cost over prior year  Siffled (Non-management) Prior Year Settlements  In new costs from prior year settlements included in the budget?  If Yes, amount of new costs included in the budget and MYPs  If Yes, explain the nature of the new costs:  Budget Year  (2019-20)  Are step & column adjustments included in the budget and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  Are savings from attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?  Siffled (Non-management) - Other	Are costs of H&W benefit changes included in the budget and MYPs?  Total cost of H&W benefits  Percent of H&W cost paid by employer  Percent projected change in H&W cost over prior year  Siffled (Non-management) Prior Year Settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:  Budget Year (2019-20) (2020-21)  Are step & column adjustments included in the budget and MYPs?  Cost of step & column adjustments  Percent change in step & column over prior year  Are savings from attrition (layoffs and retirements)  Are savings from attrition included in the budget and MYPs?  Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?  Yes Yes  Yes  Yes  Yes  Yes  Yes  Yes

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S8C. Cost Analysis of Dist	trict's Labor Agr	eements - Management/Supervi	isor/Confidential Employees			
DATA ENTRY: Enter all applica	able data items; the	ere are no extractions in this section.				
		Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)	
Number of management, super confidential FTE positions	rvisor, and	262.3	267.0	269.0	271.0	
Management/Supervisor/Con Salary and Benefit Negotiation 1. Are salary and benefit	ons	d for the budget year?	n/a			
general de la constant de la constan		plete question 2. Ify the unsettled negotiations including	any prior year unsettled negotiatio	ons and then complete questions 3 and	4.	
		nt does not have negotiations unit				
Negotiations Settled 2. Salary settlement:	іг п/а, ѕкір і	the remainder of Section S8C.	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)	
Is the cost of salary se projections (MYPs)?		n the budget and multiyear of salary settlement	No	No	No	
		n salary schedule from prior year text, such as "Reopener")				
Negotiations Not Settled 3. Cost of a one percent	increase in salary a	and statutory benefits	272,596			
		·	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)	
Amount included for all	ny tentative salary	schedule increases	0	0	0	
Management/Supervisor/Cor Health and Welfare (H&W) Be		_	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)	
Are costs of H&W benefit changes included in the budget and MYPs?     Total cost of H&W benefits     Percent of H&W cost paid by employer     Percent projected change in H&W cost over prior year		Yes 1,176,801 95.0% 0.0%	Yes 1,212,105 95.0% 3.0%	Yes 1,248,468 95.0% 3.0%		
Management/Supervisor/Cor Step and Column Adjustmen			Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)	
Are step & column adjustments included in the budget and MYPs?     Cost of step and column adjustments     Percent change in step & column over prior year		Yes 478,758 3.1%	Yes 478,758 3.1%	Yes 478,758 3.1%		
Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)			Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)	
		•				

2. 3. Are costs of other benefits included in the budget and MYPs?

Total cost of other benefits

Percent change in cost of other benefits over prior year

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S9. Local Control and Accountability Plan (LC
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Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

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

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

	Yes			

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

Jun	25,	20	19	1	

#### S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes	

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ADD	ITIONAL FISCAL INDICATORS	
The fol may al	lowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer	r to any single indicator does not necessarily suggest a cause for concern, but
DATA	ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is autor	matically completed based on data in Criterion 2.
<b>A</b> 1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
А3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	Yes
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

C	omments
1. (	(optional)

The Superintendent resigned effective 6/11/19.

End of School District Budget Criteria and Standards Review