

2019-2020
Adopted Budget
Financial Report



Made in
Hayward

Hechos en
Hayward

Public Hearing: June 5, 2019 Board Meeting
Adoption: June 19, 2019 Board Meeting

Hayward Unified School District
District Administration Office
24411 Amador Street
Hayward, CA 94544

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Hayward Unified School District

History

The Hayward Unified School District formed on July 1, 1963 with the following four school districts merging together:

- **Hayward Elementary School District**
- **Hayward Union High School District**
- **Mt. Eden School District**
- **La Vista Elementary School District**

Mission, Vision, and Strategic Plan

Mission Statement

The mission of the Hayward Unified School District is to promote educational excellence by empowering students to become dynamic leaders in a global society.

Vision Statement

Students will be prepared, challenged, and motivated in a 21st Century learning environment that develops the physical, intellectual, and emotional success of all learners.

Strategic Plan – Pending Board Approval

The District Advisory Committee that consists of student, family, staff, and community leaders have been meeting to develop the strategic plan for Board consideration. The plan outlines the following four strategic focus areas essential for the District to meet its three-year vision:

- **Deeper Learning**
- **Relationship-Centered Schools**
- **Service Excellence**
- **Operational Sustainability**

Board of Trustees

Dr. Robert Carlson, President
Dr. Annette Walker, Vice-President
Mr. Ken Rawdon, Clerk
Dr. Luis Reynoso, Trustee
Dr. April Oquenda, Trustee

Board Priorities

1. Financial and Operational decisions will be driven by student success and district priorities and goals.
2. Ensure ALL students graduate college and/or career ready.
3. To create a safe and positive school climate.
4. Engage students, families, staff, and community to support student achievement and success.

District Administration

Dr. Matt Wayne
Superintendent

Ms. Chien Wu-Fernandez
Associate Superintendent, Student & Family Services

Ms. Delia Ruiz
Assistant Superintendent, Human Resources

Dr. Peter Parenti
Assistant Superintendent, Educational Services

Mr. Allan Garde
Assistant Superintendent, Business Services

Ms. Vickie Chang
Director II, Business Support Services

Locations

Elementary School Sites

Bowman Elementary School
520 Jefferson Street
Hayward, CA 94544
Phone: (510) 723-3800
Enrollment: 301

Burbank Elementary School
222 Burbank Street
Hayward, CA 94541
Phone: (510) 723-3805
Enrollment: 867

Cherryland Elementary School
585 Willow Avenue
Hayward, CA 94541
Phone: (510) 723-3810
Enrollment: 746

East Avenue Elementary School
2424 East Avenue
Hayward, CA 94542
Phone: (510) 723-3815
Enrollment: 568

Eden Gardens Elementary School
2184 Thayer Avenue
Hayward, CA 94545
Phone: (510) 723-3820
Enrollment: 552

Eldridge Elementary School
26825 Eldridge Avenue
Hayward, CA 94544
Phone: (510) 723-3825
Enrollment: 378

Fairview Elementary School
23515 Maud Avenue
Hayward, CA 94541
Phone: (510) 723-3830
Enrollment: 549

Faith Ringgold Elementary School
520 Jefferson Street
Hayward, CA 94544
Phone: (510) 723-3800
Enrollment: 132

Glassbrook Elementary School
975 Schafer Road
Hayward, CA 94544
Phone: (510) 723-3835
Enrollment: 515

Harder Elementary School
495 Wyeth Road
Hayward, CA 94544
Phone: (510) 723-3840
Enrollment: 569

Longwood Elementary School
850 Longwood Avenue
Hayward, CA 94541
Phone: (510) 723-3850
Enrollment: 651

Lorin Eden Elementary School
27790 Portsmouth Avenue
Hayward, CA 94545
Phone: (510) 723-3855
Enrollment: 389

Palma Ceia Elementary School
27679 Melbourne Avenue
Hayward, CA 94545
Phone: (510) 723-3870
Enrollment: 551

Park Elementary School
411 Larchmont Street
Hayward, CA 94544
Phone: (510) 723-3875
Enrollment: 532

Ruus Elementary School
28027 Dickens Avenue
Hayward, CA 94544
Phone: (510) 723-3885
Enrollment: 486

Schafer Park Elementary School
26268 Flamingo Avenue
Hayward, CA 94544
Phone: (510) 723-3895
Enrollment: 778

Southgate Elementary School
26601 Calaroga Avenue
Hayward, CA 94545
Phone: (510) 723-3905
Enrollment: 677

Stonebrae Elementary School
28761 Hayward Boulevard
Hayward, CA 94542
Phone: (510) 723-3910
Enrollment: 745

Strobridge Elementary School
21400 Bedford Drive
Castro Valley, CA 94546
Phone: (510) 723-3915
Enrollment: 492

Treeview Elementary School
30565 Treeview Street
Hayward, CA 94544
Phone: (510) 723-3925
Enrollment: 461

Tyrrell Elementary School
27000 Tyrrell Avenue
Hayward, CA 94544
Phone: (510) 723-3935
Enrollment: 675

Middle School Sites

Bret Harte Middle School (7-8)
1047 E Street
Hayward, CA 94541
Phone: (510) 723-3100
Enrollment: 605

Cesar Chavez Middle School (7-8)
27845 Whitman Street
Hayward, CA 94544
Phone: (510) 723-3110
Enrollment: 554

ML King Middle School (7-8)
26890 Holly Hill Avenue
Hayward, CA 94545
Phone: (510) 723-3120
Enrollment: 757

Ochoa Middle School (7-8)
2121 Depot Road
Hayward, CA 94545
Phone: (510) 723-3130
Enrollment: 588

Winton Middle School (7-8)
119 Winton Avenue
Hayward, CA 9454
Phone: (510) 723-3140
Enrollment: 505

High School Sites

Brenkwitz High School (9-12)
22100 Princeton Street
Hayward, CA 94541
Phone: (510) 723-3160
Enrollment: 161

Hayward High School (9-12)
1633 East Avenue
Hayward, CA 94541
Phone: (510) 723-3180
Enrollment: 1,638

Mt. Eden High School (9-12)
2300 Panama Street
Hayward, CA 94545
Phone: (510) 723-3180
Enrollment: 1,979

Tennyson High School (9-12)
27035 Whitman Street
Hayward, CA 94544
Phone: (510) 723-3190
Enrollment: 1,424

Other HUSD Programs and Administrative Offices

Hayward Center for Education and
Careers
22100 Princeton Street
Hayward, CA 94541
Phone: (510) 293-8595

John Muir Preschool /
Parent HUB
24823 Soto Road
Hayward, CA 94544
Phone: (510) 723-3857

Student Information & Assessment
Center
27211 Tyrrell Avenue
Hayward, CA 94544
Phone: (510) 723-3900

Highland Academy (Special Ed)
2021 Highland Blvd
Hayward, CA 94540
Phone: (510) 723-3845

Helen Turner Children's
Center
23640 Reed Way
Hayward, CA 94541
Phone: (510) 723-3880

District Office
24411 Amador Street
Hayward, CA 94544
Phone: (510) 784-2600

District M&O Yard
24400 Amador Street
Hayward, CA 94544
Phone: (510) 784-2666

HUSD Owned, but not operated sites

Leadership Public School
28000 Calaroga Avenue
Hayward, CA 94544
Phone: (510) 300-1340

Impact Academy of Arts & Tech
2560 Darwin Street
Hayward, CA 94544
Phone: (510) 300-1560

Key Academy
1570 Ward Street
Hayward, CA 94541
Phone: (510) 397-2524

Golden Oak Charter School
2652 Vergil Court
Castro Valley, CA 94546
Phone: (510) 931-7868

Eden Area ROP
2560 Darwin Street
Hayward, CA 94541
Phone: (510) 293-2900

Peixoto Head Start
29150 Ruus Road
Hayward, CA 94544
Phone: (510) 782-7101

Timeline of Financial Reporting

The accuracy of the District's budget projection for the next year is only as good as the assumptions that are used in developing the budget. When new data comes in, assumptions will change, so too will the budget. As a consequence, the major assumptions have to be carefully considered in evaluating the accuracy of next year's income and expense.

With the understanding that changing assumptions directly change the financial outlook of the District, the State requires all school districts to report its budget for the current year, as well as two subsequent years as follows:

Budget	Current Data	Approved
Adopted	Prior to Fiscal Year	By June 30
*Revised Budget	State Budget Adopted	August 15
1 st Interim	July 1 to October 31	December 15
2 nd Interim	July 1 to January 31	March 15
*3 rd Interim For Qualified or Negative Certifications	July 1 to April 30	June 1
Unaudited Actuals	July 1 to June 30	September 15

A school district operates during the fiscal year of July 1 to June 30 and during the months of May and June each year, the District finalizes its budget for the coming year.

The Adopted Budget, required to be adopted by the end of June, is based on assumptions for the upcoming and future years. These assumptions are based on current legislation, recent official guidance from Federal, State, or Local agencies, current data, professional demographic studies, historical trends on enrollment and staffing, and District plans and priorities for the upcoming budget years.

The Alameda County Office of Education will then review the Adopted Budget and approve, conditionally approve, or disapprove the Budget per Education Code 42127.

The 1st Interim Financial Report, therefore, is expected to have changes. The 1st Interim Financial Report is required to be adopted by December 15 of each year. This is timed to update the budget based on current actual data, instead of assumptions.

The 2nd Interim Report updates the current budget year and two subsequent years based on the Governor's Budget proposal for the following year, updates in revenues driven by attendance, and updates any adjustments on Board priorities or spending. This report helps provide a basis for the following year's budget planning process.

Only the two required Interim financial reports (1st Interim in December and 2nd Interim in March) require the school district to self-certify the overall financial ability of the school district.

The certifications are classified as positive, qualified, or negative.



A Positive Certification is assigned when the district will meet its financial obligations for the current and two subsequent fiscal years.



A Qualified Certification is assigned when the district may not meet its financial obligations for the current or two subsequent fiscal years.



A Negative Certification is assigned when a district will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year.

In addition, the county office of education may reclassify the certification of the school districts it oversees in accordance with the above standards.

Enrollment and Attendance

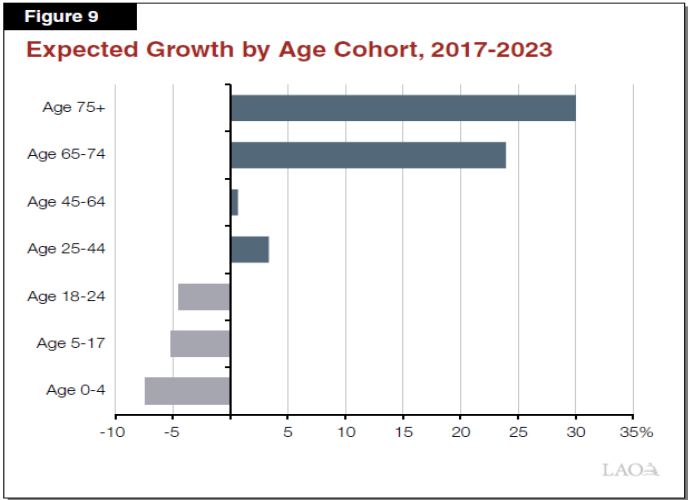
The most significant characteristic for determining District income is the calculation of the average number of students that attend school on a daily basis or Average Daily Attendance (ADA). ADA should not be confused with enrollment. Districts staff based on actual enrollment, but the State only funds school districts based on the amount of students attending school each day. This ADA is then multiplied by the District’s Local Control Funding Formula Grade Span Rate per ADA to determine the total Local Control Funding Formula (LCFF) income for the District.

LCFF Funding is approximately 75% of the General Operating revenues received by the District. LCFF funding has three main factors in the calculation: Current Year and Prior Year ADA; Unduplicated Count (Unduplicated number of students classified as English Learners, Foster Youth, or are eligible for the Federal Free or Reduced Price Meal Program; and the amount of ADA lost and/or gained from prior year students leaving the District for an In-District Charter School.

Enrollment is fluid as families can move in or out of the District. Therefore, the State has an official annual enrollment count taken in the beginning of October. The following is Hayward Unified School District current projections on attendance and enrollment:

<i>Italics are projections</i>	Enrollment	Change Over Prior Year	Attendance	Attendance % of Enrollment
2015/16	20,947	(49)	19,930.90	95%
2016/17	20,771	(176)	19,731.99	95%
2017/18	20,429	(342)	19,404.90	95%
2018/19	19,911	(518)	18,817.49	95%
2019/20	19,624	(287)	18,636.27	95%
2020/21	19,272	(352)	18,299.94	95%
2021/22	18,992	(280)	18,036.31	95%

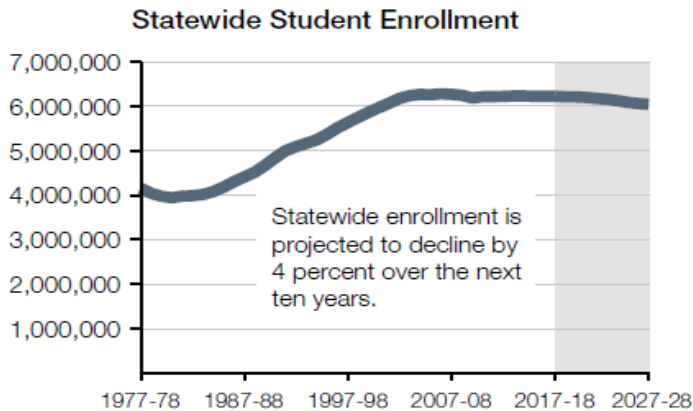
Since ADA is such an important part of the District’s income base, the projection of ADA for this next fiscal year is an important part in projecting the District’s income.



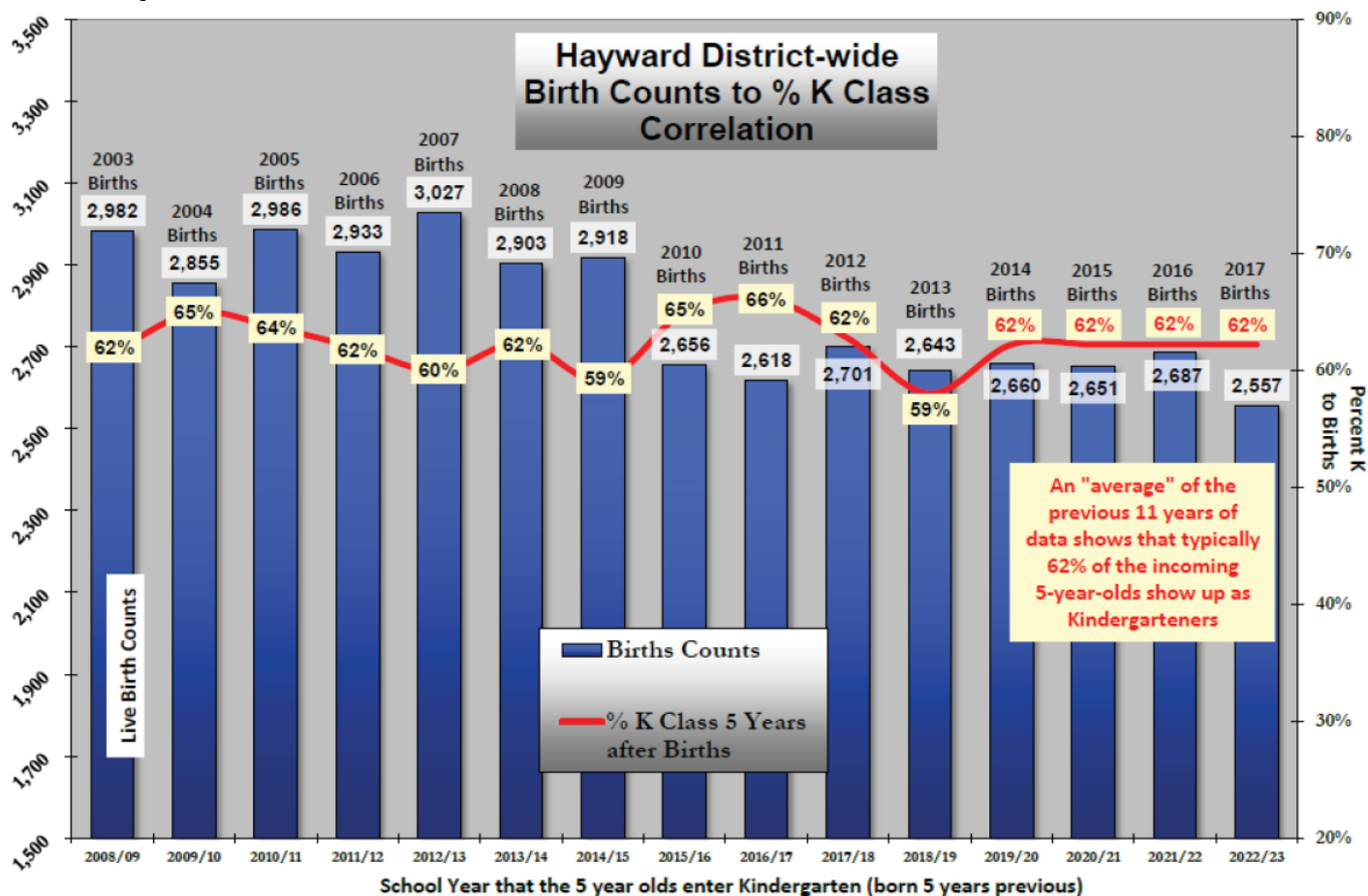
A dynamic community of our size warrants a consistent comprehensive analysis of our demographics. Below is some key information of our most current demographics study that factors into our budget projections.

Legislative Analysts’ Office 2019-20 Budget: California’s Fiscal Outlook

Currently, even a 1% change in attendance rates would be a \$2.3M change in the District’s projected revenues. Therefore, District attendance records are monitored monthly and ADA is updated throughout the year to ensure that the projected revenues are in line with the District’s budgeted or revised projections. The District has a historical 95% attendance rate compared to enrollment.



The number of births from residents in Hayward plays a major role in the number of Kindergarten students we can expect in the future. Below is a chart noting the number of births between 2003 to 2009 is roughly 10% higher than the number of births between 2010 to 2017. This has resulted in a smaller Kindergarten cohort than we have been used to seeing several years ago. A smaller kindergarten cohort in one year, translates into a smaller 1st grade cohort in the subsequent year, then a smaller 2nd grade cohort the year after that, and so on and so forth.

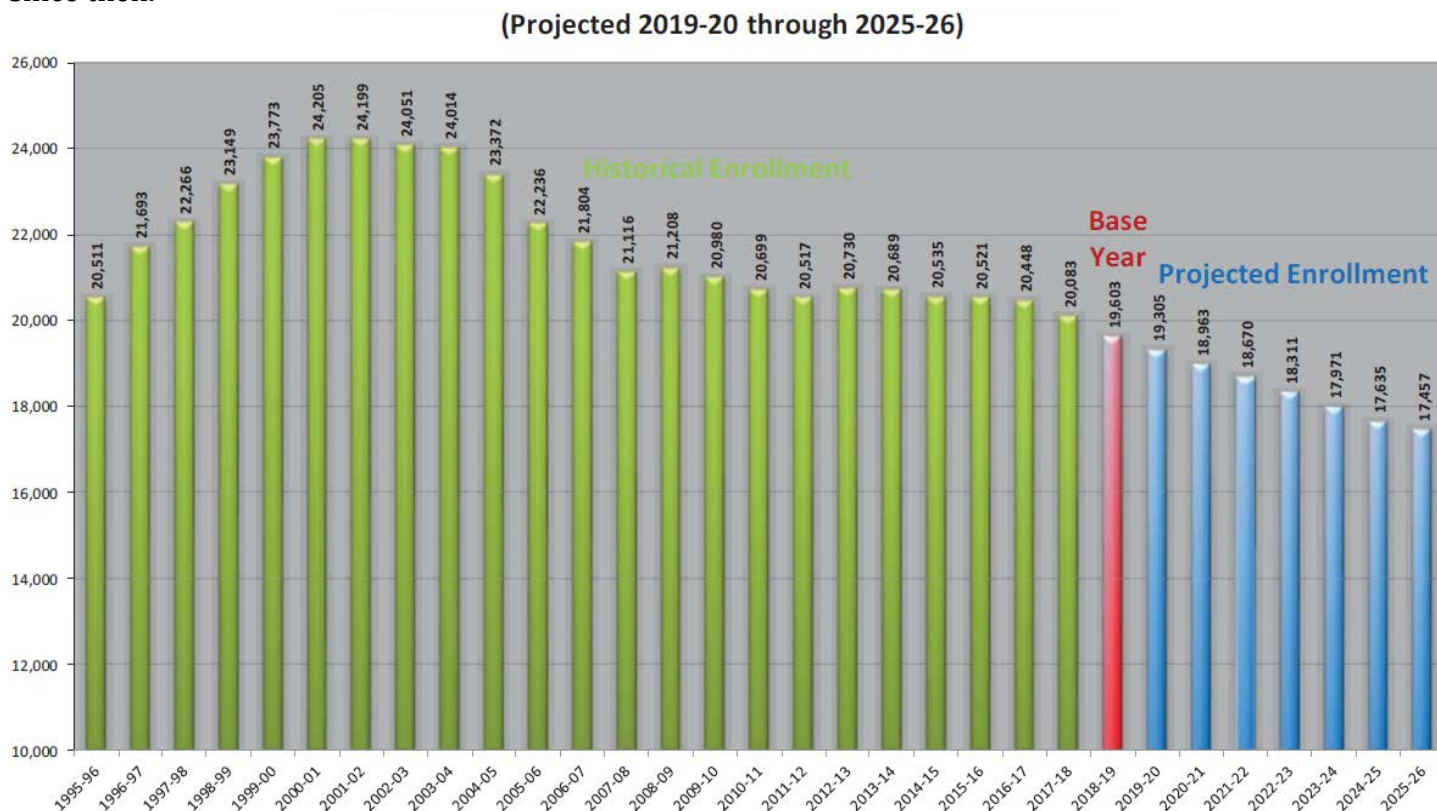


This means to mitigate this decline we have to increase the percentage of students’ families choosing Hayward USD for Kindergarten.

Without increasing the percentage of student’s families choosing Hayward USD for Kindergarten, the chart below shows the eventual impact as smaller cohorts become the norm over the years.

Summary of Enrollment from Fall 2012 to Fall 2018 and Projected Enrollment to 2025															2018 to 2025 Difference	
Less Non-Public Schools and Non TK-12 Program(s)																
Grade Spans	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	#	%
TK-6	12,546	12,651	12,600	12,565	12,432	12,123	11,613	11,436	11,226	11,087	10,910	10,778	10,620	10,585	(1,028)	-8.90%
7-8	3,215	3,137	3,153	3,216	3,080	3,009	3,043	2,877	2,763	2,778	2,702	2,638	2,630	2,526	(517)	-17.00%
9-12	5,006	5,030	5,003	4,968	5,160	5,174	5,177	5,224	5,196	5,039	4,925	4,787	4,615	4,573	(604)	-11.70%
TK-12 Total	20,767	20,818	20,756	20,749	20,672	20,306	19,833	19,537	19,185	18,905	18,536	18,202	17,865	17,685	(2,148)	-10.80%

Below is a chart incorporating historical enrollment since the 1995-96 school year, which shows continued enrollment growth until 2000-01. Then we have seen variable levels of enrollment decline since then.



To show consistency in the enrollment numbers of each year, Transitional Kindergarten was not included as it was a new age group in 2012 that phased in over several years.

The declines in enrollment that we have experienced is similar to the declines experienced in some parts of the East Bay. Below is a brief history of enrollment for neighboring school districts (without charter enrollment):

Enrollment (without Charters)	2018-19	2017-18	2016-17	2015-16	2014-15	Five Year Change	% Change
Alameda	9,380	9,503	9,483	9,455	9,499	(119)	-1%
Castro Valley	9,258	9,312	9,358	9,366	9,361	(103)	-1%
Dublin	12,063	11,294	10,680	9,965	9,151	2,912	24%
Hayward	19,911	20,429	20,771	20,947	20,996	(1,085)	-5%
Livermore	13,740	13,765	12,924	12,519	12,540	1,200	9%
New Haven	11,316	11,613	11,893	12,171	12,459	(1,143)	-10%
Newark	5,779	5,913	5,845	6,013	6,196	(417)	-7%
Oakland	36,708	37,096	36,814	37,124	37,096	(388)	-1%
Pleasanton	15,036	14,864	14,778	14,754	14,768	268	2%
San Leandro	8,926	8,880	8,638	8,560	8,617	309	3%
San Lorenzo	10,201	10,496	10,730	10,990	11,135	(934)	-9%

Below is a chart of our District Sponsored independent charter schools, which includes both resident and out-of-district students:

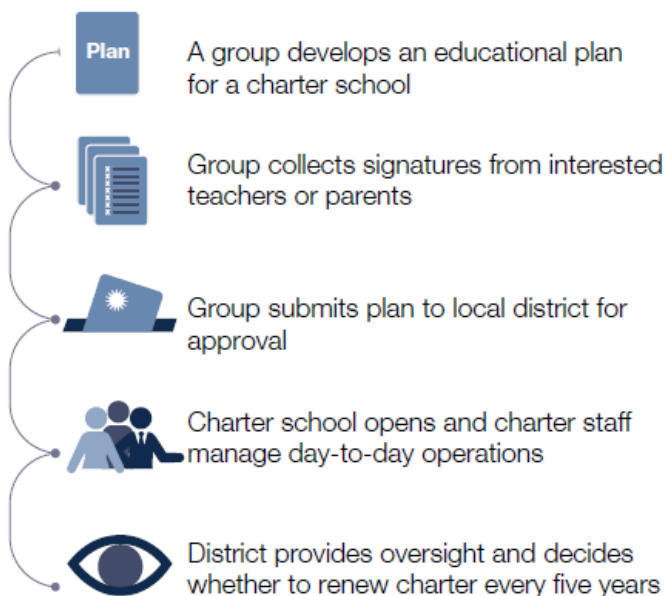
District Sponsored Charter Schools	Grades	2014-15	2015-16	2016-17	2017-18	2018-19	Five Year Change
Golden Oak Montessori of Hayward	K - 8	209	222	239	249	250	41
Knowledge Enlightens You (KEY) Academy	K - 8	263	521	559	557	555	292
Impact Academy of Arts & Technology	6 - 12	468	462	587	708	858	390
Leadership Public Schools - Hayward	9 - 12	507	533	578	593	623	116
Silver Oak High Public Montessori Charter	9 - 12	112	161	188	198	229	117
Total		1,559	1,899	2,151	2,305	2,515	956

Hayward Collegiate is a new charter school sponsored by the Alameda County Office of Education to begin operations in 2019-20 and will open as a TK – 1 school.

As noted in the Locations section of the report, Golden Oak Montessori, Knowledge Enlightens You Academy, Impact Academy of Arts & Technology, and Leadership Public Schools – Hayward are currently located on District-owned property.

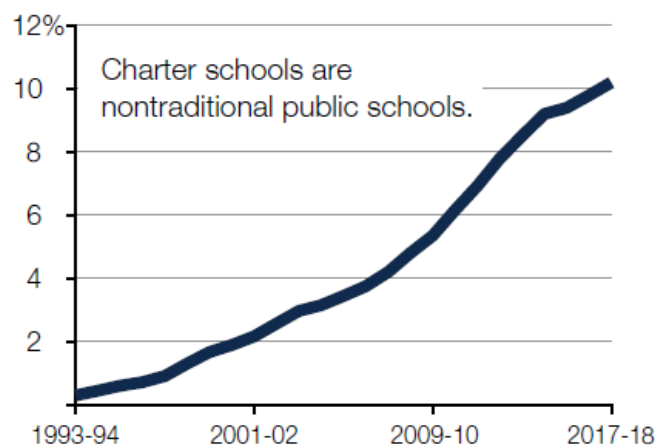
Below is some Statewide information about Charter schools:

Charter Schools Follow Statutory Process for Opening and Operating



Charter School Enrollment Has Been on Steady Climb Upward

Charter Schools as Share of Overall Enrollment

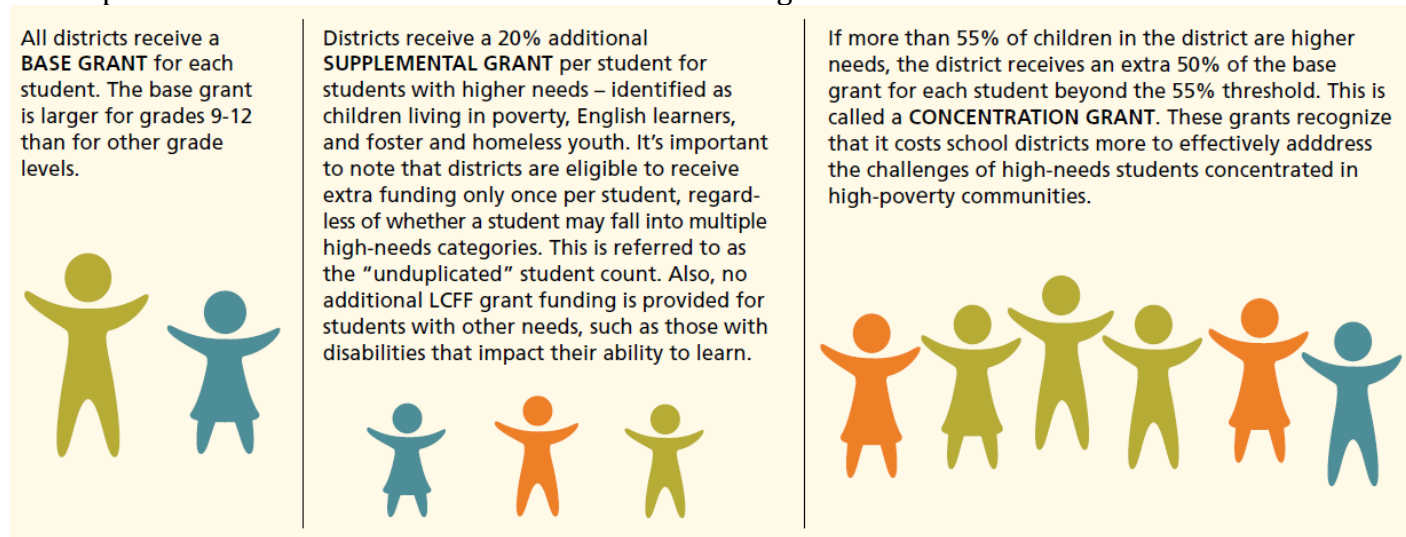


Local Control Funding Formula

The local control funding formula (LCFF) was enacted in 2013–14, and it replaced the previous kindergarten through grade 12 (K–12) finance system which had been in existence for roughly 40 years. For school districts and charter schools, the LCFF establishes base, supplemental, and concentration grants in place of the myriad of previously existing K–12 funding streams, including revenue limits, general purpose block grants, and most of the 50-plus state categorical programs that existed at the time.

LCFF was implemented with an adjoining document called the Local Control Accountability Plan (LCAP). The LCAP is intended as a comprehensive planning tool to support student outcomes and is an important component of the local control funding formula (LCFF). Under the LCFF, school districts are required to prepare an LCAP, which describes how they intend to meet annual goals for all pupils, with specific activities to address state and local priorities.

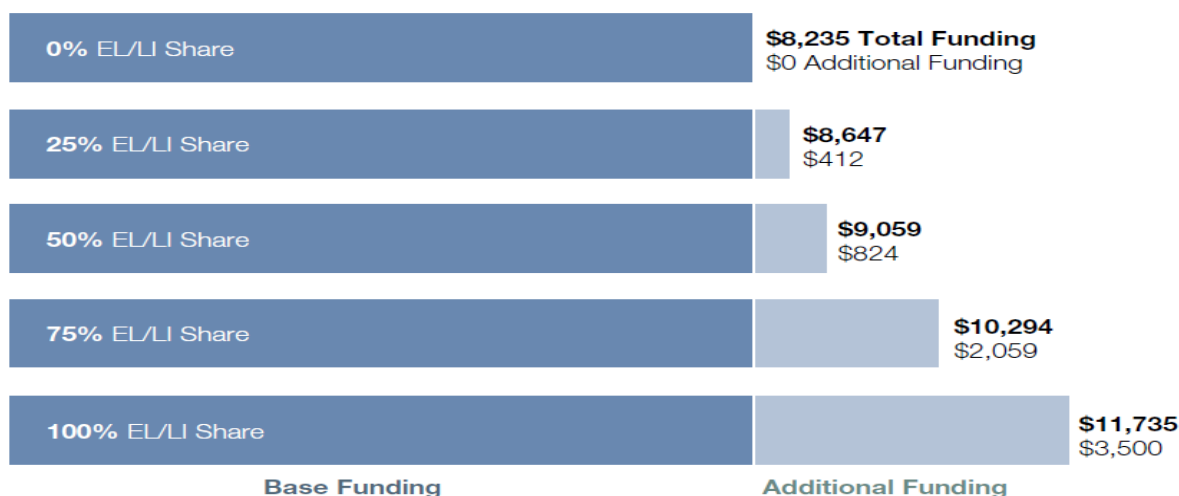
Below provides more of a breakdown for how the funding works:



State Provides Additional Funding for English Learners and Low-Income (EL/LI) Students

LCFF Rates Per Student for Grades K-3 Based on District EL/LI Share, 2018-19

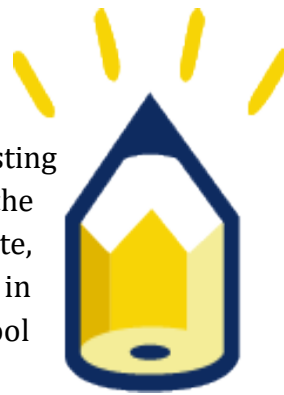
A decline in our Unduplicated Count will result in a decline in revenues from the State.



Fiscal Year	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Unduplicated %	81%	75%	78%	77%	77%	77%	76%

Full and Fair Funding

On March 27, 2019, the Board adopted Resolution 1819-24: Calling for Full and Fair Funding of CA's Public Schools. Despite boasting the fifth-largest economy in the world and the highest gross domestic product of any state, California sits near the bottom nationally in nearly every significant measure of school funding and school staffing.



FULL & FAIR FUNDING

INVEST IN PUBLIC SCHOOLS

National Average
3.3%

California
2.7%

California's rank tied for
45th

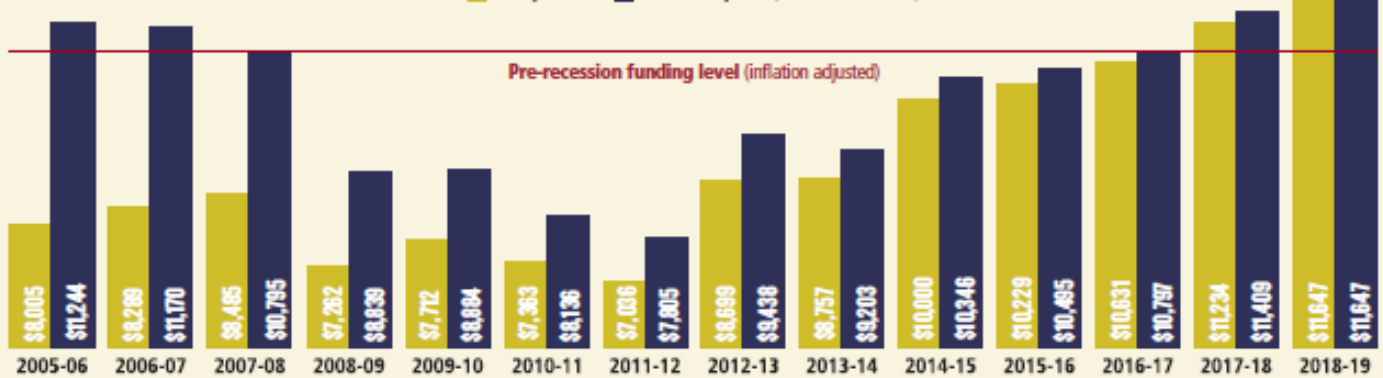
Adjusted for cost of living, California ranks 41st in per-pupil funding. We're 45th in the percentage of taxable income spent on education, 45th in student-teacher ratios, and 48th in staff per student. That's not good enough for our children, our state, or our future.

California is the home of innovation and opportunity — we've never been content with average. To meet the needs of 6.2 million public school students and prepare them for an increasingly competitive, complex, and technological world, we simply must do more. We must secure Full and Fair Funding for public schools.

RECENT INCREASES HAVE ONLY RESTORED PUBLIC SCHOOL FUNDING LEVELS TO WHAT THEY WERE BEFORE THE GREAT RECESSION

CALIFORNIA PER-PUPIL FUNDING FROM PROP 98

■ Unadjusted ■ Inflation adjusted (2018-19 Base Year)



2007-08 funding adjusted for inflation: **\$10,795** per student | 2017-18 funding adjusted for inflation: **\$11,409** per student | Total gain over nine budget years: **\$614** per student

“WE’RE STILL 41ST IN THE NATION IN PER-PUPIL FUNDING. Something needs to change. We need to have an honest conversation about how we fund our schools at a state and local level.” Gov. Gavin Newsom, State of the State (Feb. 12, 2019)



If the state funded schools at **just the national average**, that would increase funding by

\$1,961 per pupil



For a classroom of 25 students, that's an additional

\$49,025 for student support services



With an additional \$1,961 PER STUDENT, a school with 500 students would have \$980,500 in additional revenue. This would allow the school many options to begin to address inequities.

Free or reduced-price lunch eligible

58.6

52

● California ● National Average

Source: California Dept. of Education Student Poverty FRPM Data (Mar 2016)

English learners (% of enrollment)

22.7

9.3

● California ● National Average

Source: NCES (2013-14)

41st

in per-pupil funding

Per-pupil funding

\$12,252

\$10,291

\$1,961 funding gap

Source: California Budget & Policy Center through 2015-16

45th

in pupil-teacher ratios

Pupils per teacher

15.4

22.1

135,041 teachers needed to close the gap

Source: NEA (2015-16)

48th

in pupil-staff ratio

All staff: students per staff member

8

11

213,711 staff needed to close the gap

Source: NCES (2014-15)

● California ● National Average

California has one of the worst teacher-pupil ratios in the nation and some of the lowest overall staffing levels in the country.

	All Staff	Officials and admin.	Principals and asst. principals	Instructional aides	Guidance counselors	Librarians
California	11.7	2,141	382	97.6	822	8,096
National Average	8.1	750	298	67.8	491	1,109
Difference	3.6	1,391	85	29.8	331	6,981
Additional staff to close gap	238,781	5,469	4,695	28,456	5,186	4,909
Ranking	48th	47th	44th	46th	49th	50th

1.17 - FRPM/English Learner/Foster Youth - Count

Academic Year: 2018-2019	LEA: Hayward Unified	User ID: hno@hUSD.k12.ca.us
View: SNAPSHOTS	School Type: ALL	Create Date: 1/11/2019 3:03:09 PM
	School: ALL	Print Date: 1/14/2019 8:10:58 AM

Non-Charter School(s)

Free/Reduced Meal Eligibility Counts Based On:										
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	Unduplicated EL Funding Eligible (2)	Total Unduplicated FRPMEL Eligible Count (3)
6056856	Anthony W. Octoa Middle	588	384	1	23	1	172	392	102	417
6000889	Bowman Elementary	301	227	1	6	1	126	229	133	253
0133009	Brentwitz High	161	115	2	14	2	62	115	24	118
6056831	Bret Harle Middle	605	405	1	24	4	201	411	81	421
6000905	Burbank Elementary	867	626	1	19	25	294	630	329	686
6056848	Cesar Chavez Middle	554	341	2	45	16	212	389	205	460
6000913	Cherriland Elementary	746	547	3	21	21	318	567	386	662
6000921	East Avenue Elementary	568	387	0	21	0	206	388	133	412
6090583	Eden Gardens Elementary	552	346	4	16	0	182	351	145	400
6000947	Edridge Elementary	378	291	0	17	9	156	296	118	312
6000962	Fairview Elementary	549	403	5	11	0	224	406	131	430
6113815	Faith Ringgold School of Arts and Science	132	101	0	3	2	49	101	40	107
6000988	Glassbrook Elementary	515	397	2	14	34	231	414	308	479
6000986	Harder Elementary	569	445	0	33	8	251	453	298	509
0133629	Hayward High	1638	1110	6	71	13	592	1126	102	1149
0131334	Highland	23	20	2	4	1	9	20	2	20
6001044	Longwood Elementary	651	501	1	19	11	307	516	335	591
6001051	Lorin A. Eden Elementary	389	240	1	15	1	141	243	112	279

1.17 - FRPM/English Learner/Foster Youth - Count

6066476	Martin Luther King, Jr. Middle	757	461	1	21	20	270	500	119	540
0135319	Mt. Eden High	1979	1276	10	63	13	618	1294	140	1322
0000001	NPS School Group for Hayward Unified	63	6	3	2	0	7	12	12	23
6001093	Palma Ceia Elementary	551	412	2	24	13	195	417	212	469
6001101	Park Elementary	532	444	1	26	0	241	447	268	482
6001127	Ruus Elementary	486	343	0	10	16	193	352	193	392
6001135	Schafer Park Elementary	778	539	1	31	33	294	563	293	633
6001176	Southgate Elementary	677	428	1	14	0	191	437	158	488
0118842	Special Education-Preschool-Laurel	0	0	0	0	0	0	0	0	0
0111815	Stonebrae Elementary	745	402	0	16	4	197	412	166	465
6062160	Strobridge Elementary	492	338	0	21	0	198	351	174	404
0138339	Tennison High	1424	1074	4	83	46	525	1086	477	1163
6001192	Treeview Elementary	461	341	4	26	0	187	347	157	370
6104566	Tyrrell Elementary	675	557	0	22	81	328	571	386	628
6066972	Winton Middle	505	342	2	23	10	207	374	106	401
TOTAL - Selected Schools		19911	13849	61	758	385	7384	14210	5845	15485

Charter School(s)

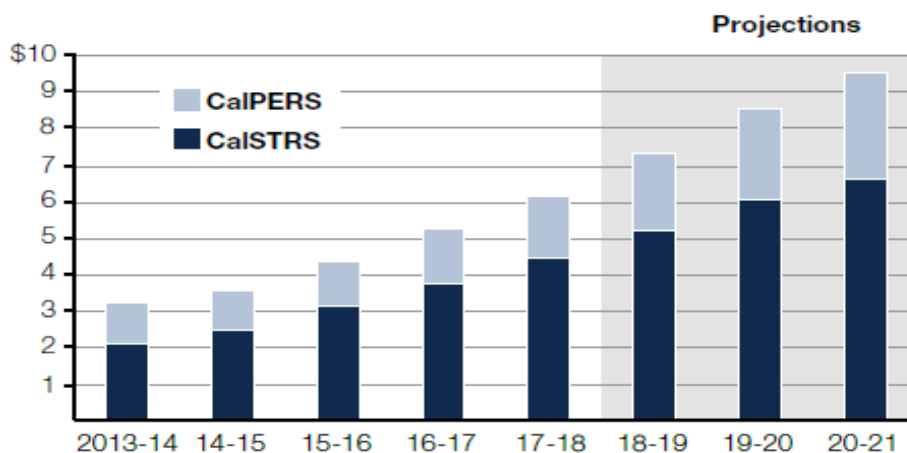
		Free/Reduced Meal Eligibility Counts Based On:								
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Homeless (1)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)
TOTAL - Selected Schools		19911	13849	61	758	385	7384	14210	5845	15485

State Pension Costs

The District is severely being impacted by the State's solution in 2013 to fund the California Public Employees Retirement System (PERS) and State Teachers Retirement System (STRS).

- ✓ The California State Teachers' Retirement System (CalSTRS) administers pensions for teachers, administrators, and other employees with a state credential. The California Public Employees' Retirement System (CalPERS) covers all other types of school employees.
- ✓ CalSTRS is in the midst of implementing a state plan that raises district contribution rates through 2020-21. The plan is designed to address CalSTRS unfunded liabilities over the next few decades. The governing board of CalPERS also is increasing district rates.
- ✓ Total district pension costs are expected to reach \$9.5 billion by 2020-21, an increase of \$6.3 billion over the 2013-14 level.

School District Contributions (In Billions)



The solution, as noted below, requires Districts to contribute continued escalating rates towards the two retirement systems. The costs are significant and ongoing whereby in 2020/21, we will be spending approximately \$18 million more annually towards retirement costs than prior to AB 1469. The chart on the left notes the total impact to school districts statewide.

Impact of STRS rising rates on the District.

The highlighted rates in 2019/20 and 2020/21 reflect a reduction due to the Governor's May Revise Proposal. This proposal is utilizing one-time funding from the State to pay down pension liabilities and applying it to school districts. This reduces the cost Districts pay by reducing the District paid benefit rate applied to applicable salaries.

Fiscal Year	Original Rate	Rate	Certificated Salaries	STRS Cost	Increase Over 2013/14 Rate
2013-14	8.25%	8.25%	101,316,938	8,122,499	-
2014-15	8.25%	8.88%	113,526,605	10,081,163	715,218
2015-16	8.25%	10.73%	118,985,564	12,767,151	2,950,842
2016-17	8.25%	12.58%	123,023,319	15,476,334	5,326,910
2017-18	8.25%	14.43%	123,470,218	17,816,752	7,630,459
2018-19	8.25%	16.28%	125,671,197	20,459,271	10,091,397
2019-20	8.25%	16.70%	126,094,790	21,057,830	10,655,010
2020-21	8.25%	18.10%	126,666,996	23,233,974	12,643,903

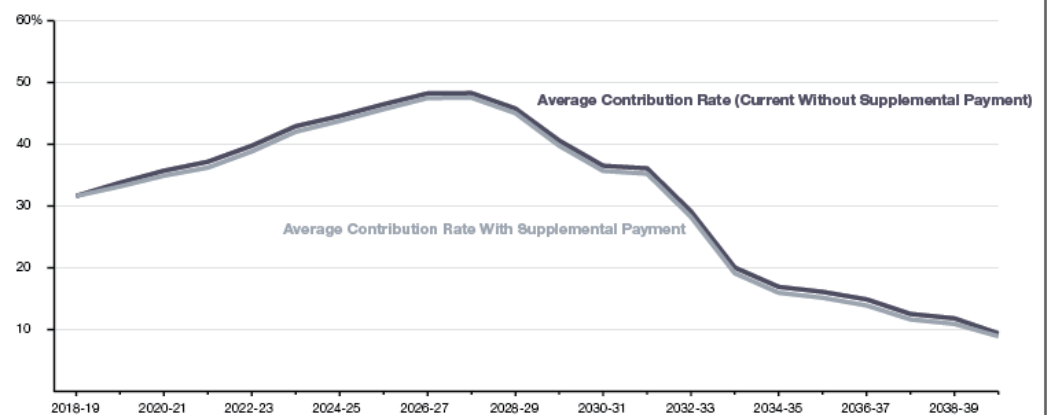
Fiscal Year	Original Rate	Total	Classified Salaries	PERS Cost	Increase Over 2013/14 Rate
2013-14	11.44%	11.44%	35,751,539	3,799,429	-
2014-15	11.44%	11.77%	39,231,535	4,617,944	129,464
2015-16	11.44%	11.85%	44,432,789	5,263,953	180,397
2016-17	11.44%	13.89%	44,938,473	6,241,055	1,099,644
2017-18	11.44%	15.53%	48,046,297	7,462,070	1,965,094
2018-19	11.44%	18.06%	49,191,190	8,884,913	3,256,949
2019-20	11.44%	20.70%	50,023,570	10,371,387	4,648,190
2020-21	11.44%	23.40%	50,723,947	11,994,452	6,179,684

Impact of PERS rising rates on the District.

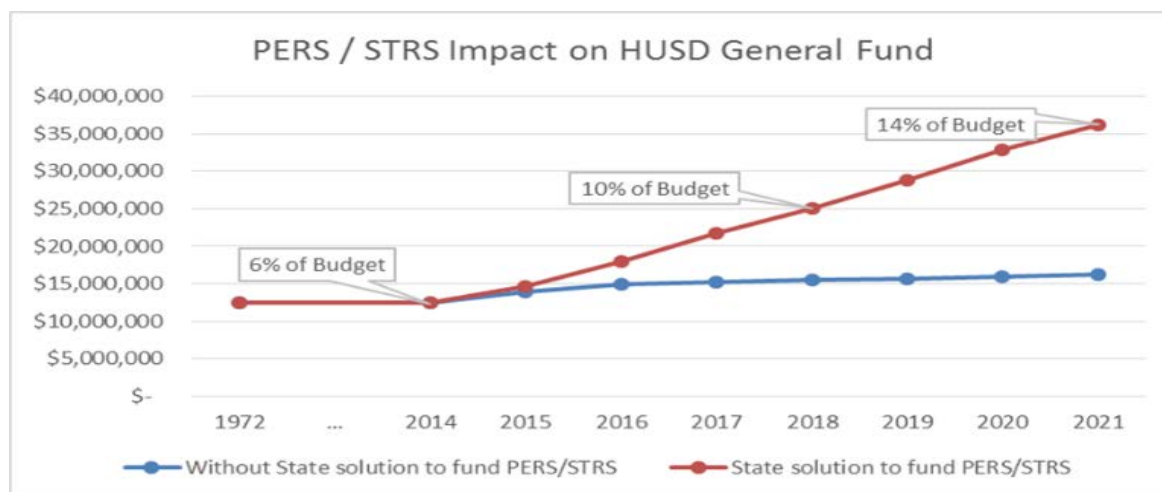
The Governor is also proposing paying down liabilities for CalPERS as well. The chart reflects the potential reduction in contributions

Figure 2

Expected Employer Contribution Rates to CalPERS With and Without \$3 Billion Supplemental Payment



Total Impact of CalPERS and CalSTRS on Hayward USD:



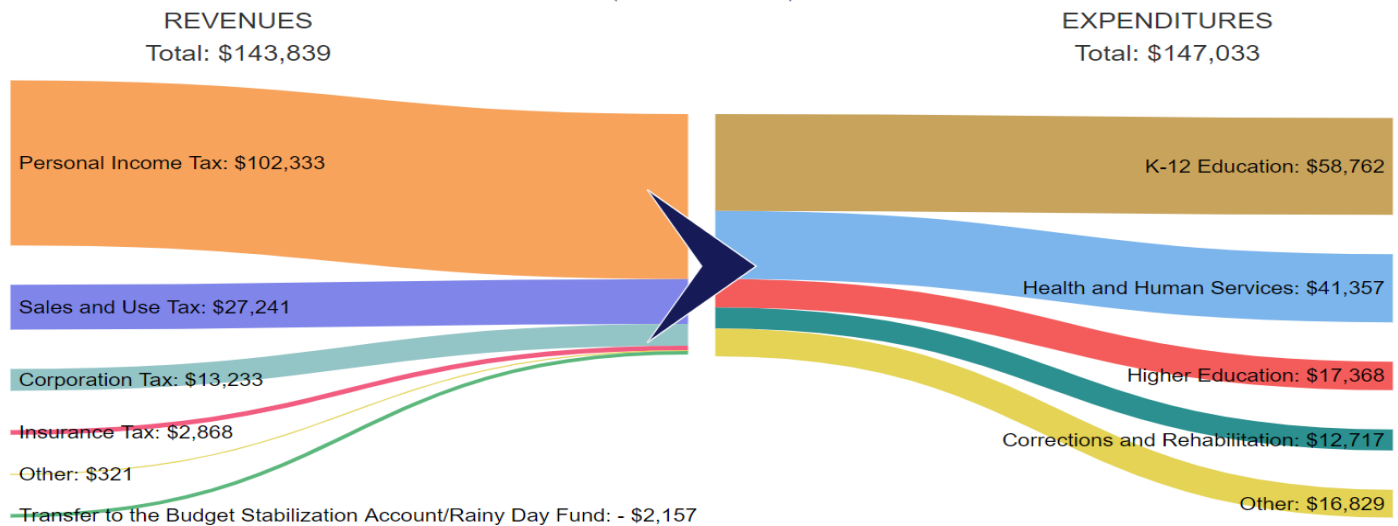
The result of the additional \$18 million in ongoing retirement costs means an ever increasing portion of our budget is spent on pensions.

State Economy

California is considered the fifth largest economy in the world with a Gross State Product of \$2.75 Trillion. The size of this operation also utilizes a robust General Fund of \$143.8 Billion in annual revenues, with over 70% of its revenues coming from Personal Income Tax.

General Fund Revenues vs Expenditures

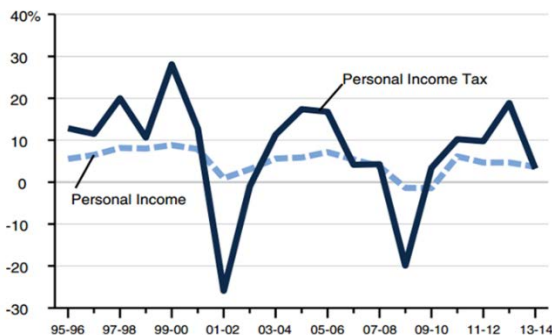
(Dollars in Millions)



- 2019-20 Governor's May Revision

Personal Income Tax Much More Volatile Than Economy

Percent Change From Prior Year

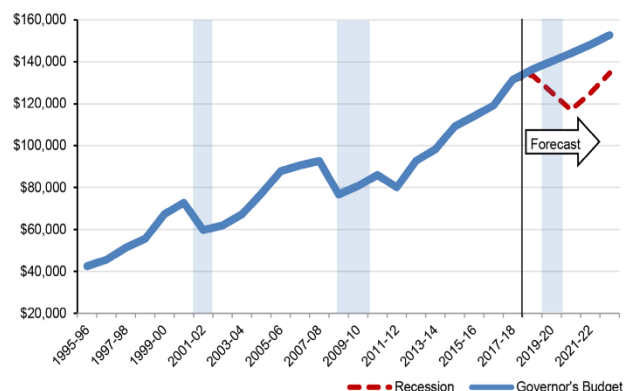


The State has a progressive tax system, whereby it is heavily dependent on taxing high-income earners realizing gains from a healthy stock market (Capital Gains Taxes). The top 1% make up 25% of the Personal Income in the State, but 50% of the Personal Income Tax that the State depends on for stability. Dependence on Capital Gains Taxes does not translate into stability for the State.

The Legislative Analysts' Office (LAO) is a non-partisan Fiscal

and Policy Advisor to the State Legislature. They develop a Fiscal Outlook report each November to help the State begin their budget development process for the following year. Their current report projects the continuation of a healthy stock market, but – like they and Governor Brown have done over the past few years – warn the State Legislature that an impending recession is coming. This comes from a recognition that we are in the longest period of economic growth in the State's history and the stock market is volatile. Therefore, the LAO has recently amended their Fiscal Outlooks to include a scenario for a growing economy and a scenario for a modest recession. This alternative scenario highlights what the State will need to prepare for in the event of a downturn in the stock market or in the economy.

Revenue Could Drop by Nearly \$70 Billion in a Recession
(Dollars in Millions)

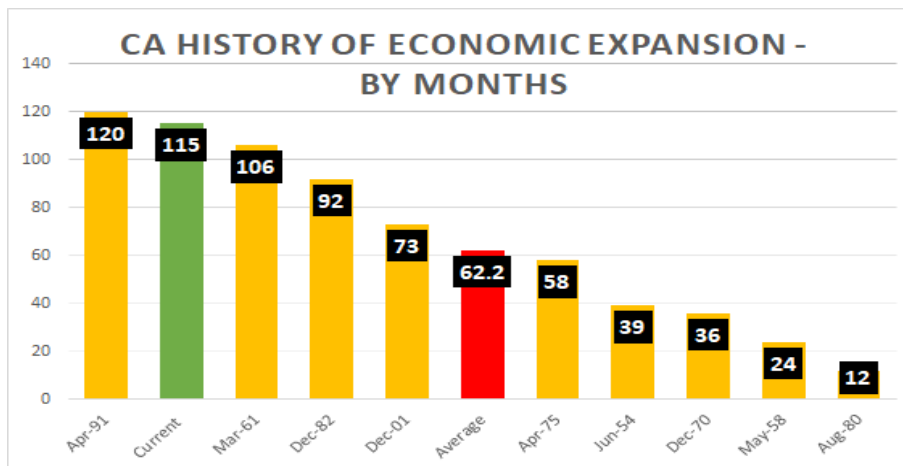


Multi-Year Projection Planning

Multi-Year Projection	2018-19	2019-20	2020-21	2021-22
Statutory COLA (DOF)	2.71%	3.26%	3.00%	2.80%
LCFF COLA	3.70%	3.26%	3.00%	2.80%
Enrollment	19,911	19,624	19,272	18,992
Current Year ADA	18,817.49	18,636.27	18,299.94	18,036.31
Net Charter School ADA Shift	201.72	201.72	201.72	201.72
LCFF Funded ADA	19,207.62	18,636.27	18,434.55	18,098.22
Higher of Current Year or Prior Year ADA Less Charter Shift	Prior Year	Current Year	Prior Year	Prior Year
LCFF Unduplicated Percentage	77%	77%	77%	76%
STRS Employer Statutory Rates (statute until 2020-	16.28%	16.70%	18.10%	17.80%
PERS Employer Projected Rates (September 2018)	18.06%	20.73%	23.60%	24.90%
Lottery - Unrestricted per ADA	\$151.00	\$151.00	\$151.00	\$151.00
Lottery - Prop. 20 per ADA	\$53.00	\$53.00	\$53.00	\$53.00
Mandated Cost per ADA (One-Time)	\$184.04	\$0.00	\$0.00	\$0.00
Mandated Block Grant for Districts - K-8 per ADA	\$31.16	\$32.18	\$33.15	\$34.08
Mandated Block Grant for Districts - 9-12 per ADA	\$59.83	\$61.94	\$63.80	\$65.59
Routine Restricted Maintenance Account	Greater of: Lesser of 3% or 2014-15 contribution or 2%	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures

ADDITIONAL MULTI-YEAR PROJECTION CONSIDERATIONS

- The State is heavily dependent high-income earners and a healthy stock market. This results in both good and bad periods of volatility, which significantly impacts the District because 85% of its revenues come from the State.



- **The State is experiencing the longest period of economic growth in its history.**

- The Board adopted Resolution 1819-25, in accordance with BP 3460, to ensure the fiscal health of the District, the Board will annually meet State required reserve levels.

- A 1% change in attendance or in COLA results in a \$2.3M change in LCFF revenues for the District.

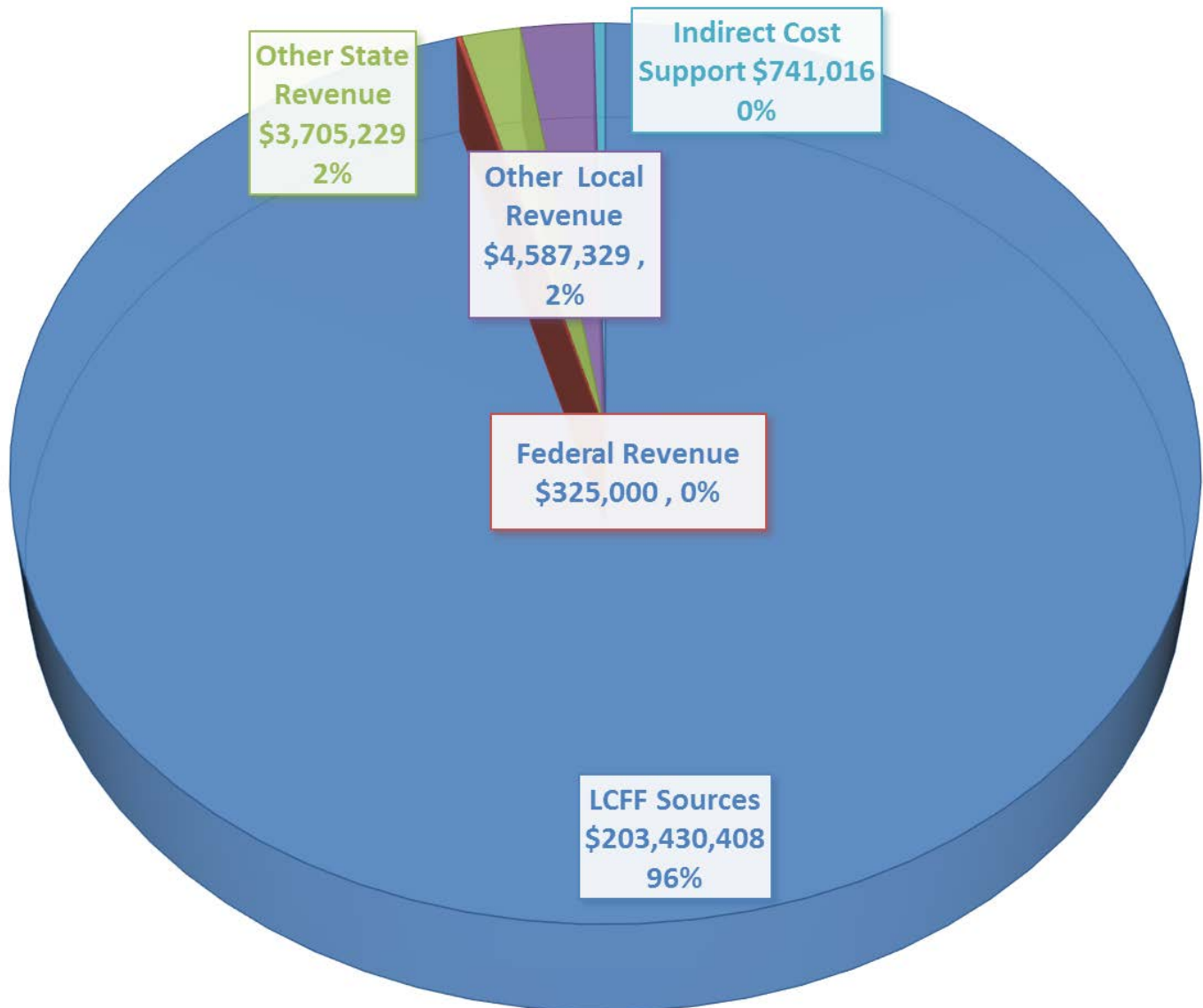
- Governor Newsome and State Superintendent of Public Instruction

Thurmond actively support public education, but are mindful to provide the State with sufficient reserves to mitigate an eventual recession.

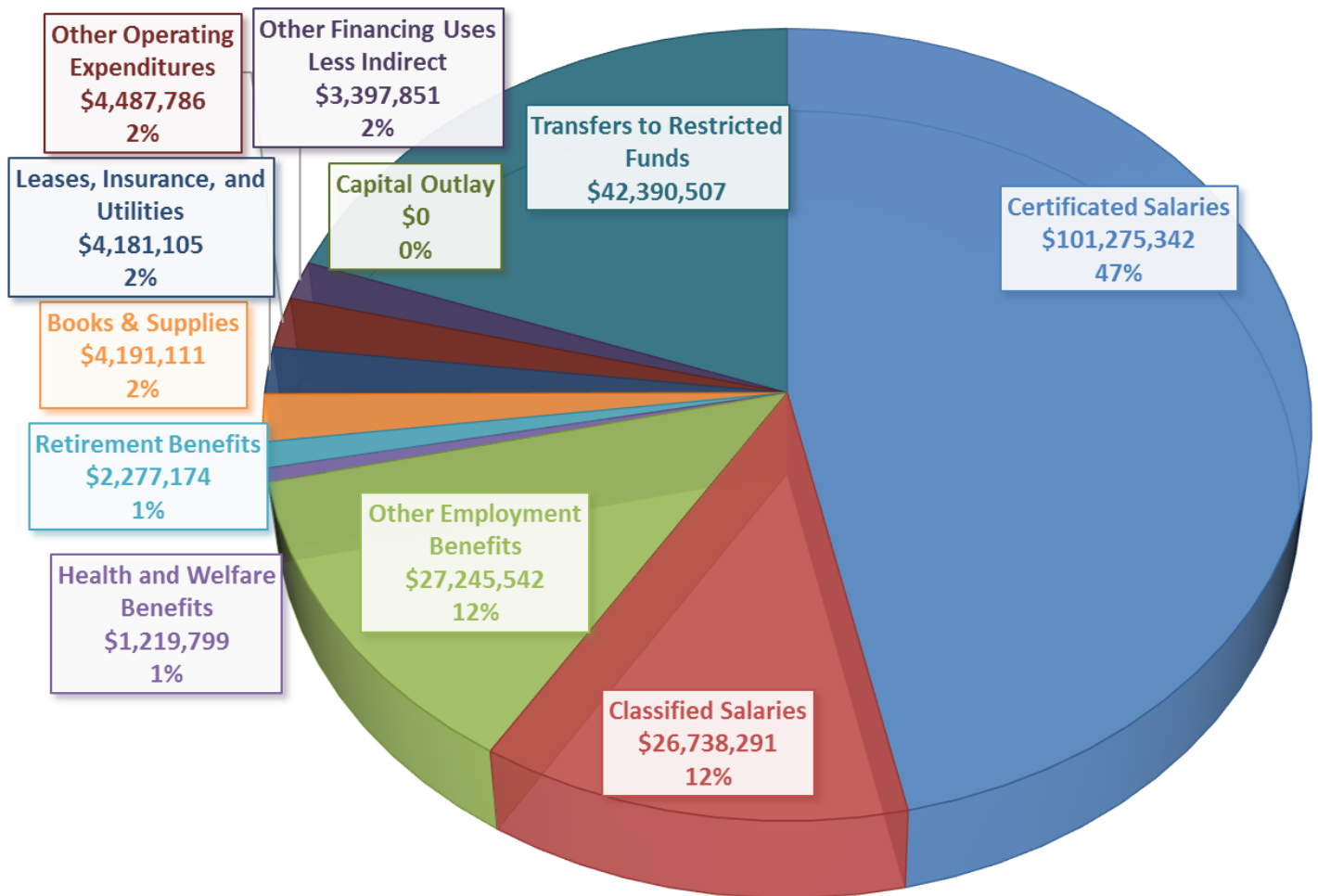
Unrestricted General Fund Revenues

Most of the District's General Fund revenue is generated from the District's Local Control Funding Formula, which yields funds based on a State-determined dollar amount multiplied by the average number of students who are in attendance throughout the school year.

Unrestricted General Fund Revenues are what is used for the general operations of the school district. They can be used for any educational purpose and is the source of funding for mandated programs which are not self-supporting. For example, the next page notes \$42,390,507 on the Restricted General Fund Revenues chart to help support mandated programs such as: Special Education and Restricted Routine Maintenance.



Unrestricted General Fund Expenditures



Education is a service-centered industry, people are required to carry out the needs and services of the District. As such, most of the expenditures of the District are committed to the salaries and benefits for employees of the District. Over 90% of the District's budgeted expenditures, not incorporating the Transfers to Restricted Funds, are for the salaries and benefits of District employees.

The Transfers to Restricted Funds is required to cover mandated programs that lack sufficient funds for the program such as Special Education and Restricted Routine Maintenance.

Unrestricted General Fund Multi-Year Projection

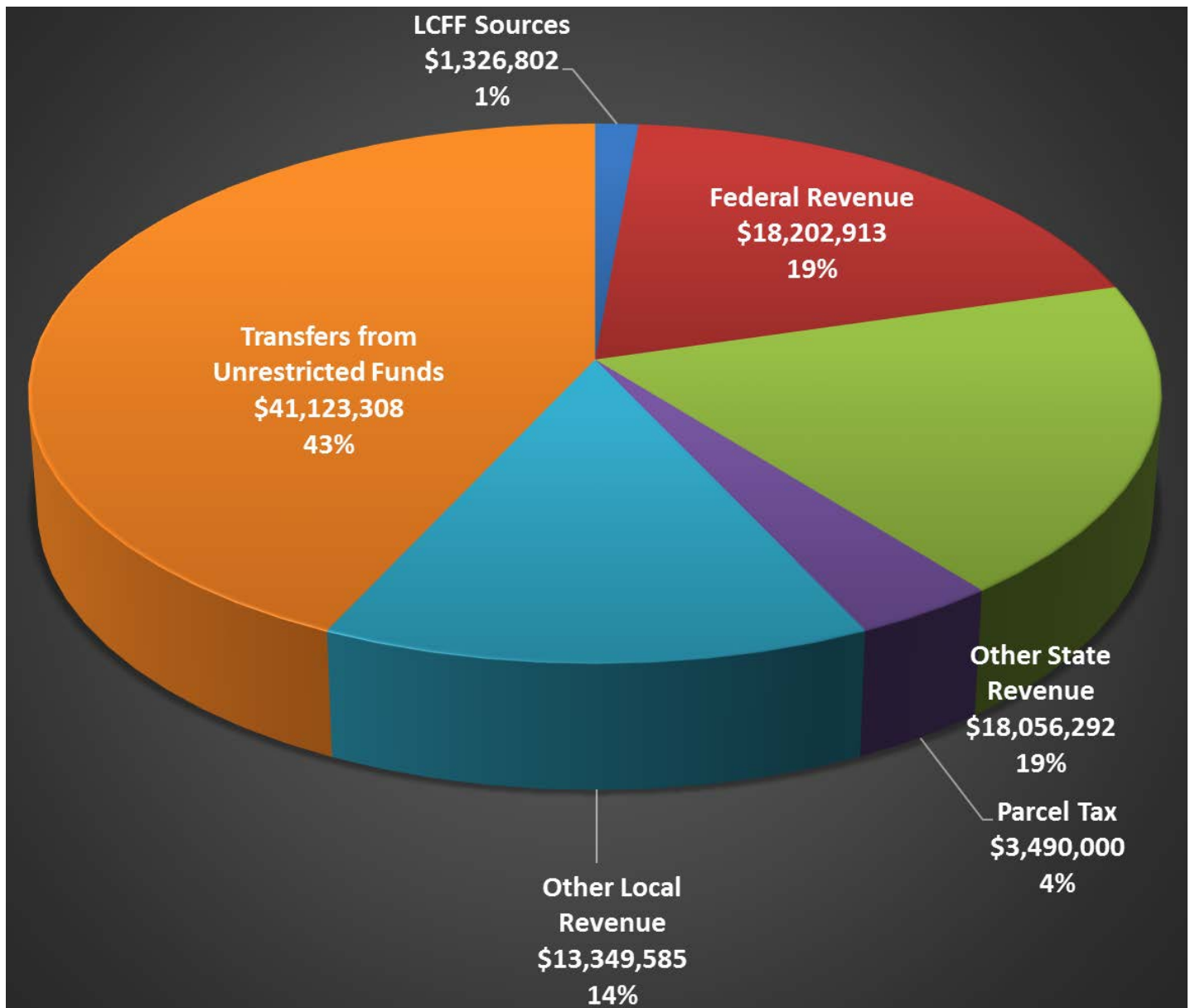
Hayward Unified School District

2019-20 Adopted Budget

Unrestricted General Fund

	2018-19 Estimated Actuals	2019-20 Adopted Budget	2020-21 Projected Budget	2021-22 Projected Budget
Beginning Fund Balance	\$12,374,182	\$18,375,332	\$14,771,534	\$10,472,612
Revenues:				
LCFF Sources	\$202,304,645	\$203,430,408	\$206,724,064	\$207,868,002
Federal Revenues	\$927,821	\$325,000	\$325,000	\$325,000
Other State Revenues	\$7,598,690	\$3,705,229	\$3,742,729	\$3,742,729
Other Local Revenues	\$3,915,555	\$4,587,329	\$4,662,329	\$4,662,329
Other Financing Sources/Contributions	\$0	\$0	\$0	\$0
Total Revenues	\$214,746,711	\$212,047,966	\$215,454,122	\$216,598,060
Expenditures:				
Certificated Salaries	\$100,164,030	\$101,275,342	\$101,500,798	\$101,467,311
Classified Salaries	\$26,907,348	\$26,738,291	\$27,166,104	\$27,655,094
Employee Benefits	\$29,599,601	\$30,742,515	\$33,125,277	\$33,340,984
Books and Supplies	\$4,039,244	\$4,191,111	\$4,191,111	\$4,191,111
Services, Other Operating Expenses	\$10,814,700	\$8,668,891	\$8,418,891	\$8,418,891
Capital Outlay	\$14,290	\$0	\$0	\$0
Other Outgo	\$3,815,627	\$3,397,851	\$3,397,851	\$3,397,851
Direct Support/Indirect Costs	(\$2,155,066)	(\$1,752,744)	(\$1,752,744)	(\$1,752,744)
Other Financing Uses	\$35,545,787	\$42,390,507	\$43,705,757	\$44,820,832
<i>Projected Necessary Reductions</i>				(\$2,800,000)
Total Expenditures	\$208,745,561	\$215,651,764	\$219,753,044	\$218,739,329
Net Surplus / (Shortfall)	\$6,001,150	(\$3,603,798)	(\$4,298,922)	(\$2,141,269)
Ending Fund Balance	\$18,375,332	\$14,771,534	\$10,472,612	\$8,331,343
Componentes of Ending Fund Balance				
Reserve for Revolving & Stores	\$121,378	\$121,378	\$121,378	\$121,378
Reserve for Restricted Programs	\$0	\$0	\$0	\$0
3% Reserve for Economic Uncertainty	\$8,003,059	\$8,008,570	\$8,141,769	\$8,128,414
Total Restricted Reserves	\$8,124,437	\$8,129,948	\$8,263,147	\$8,249,792
Total Unrestricted Reserves Beyond Required Minimum	\$10,250,895	\$6,641,586	\$2,209,465	\$81,550

Restricted General Fund Revenues

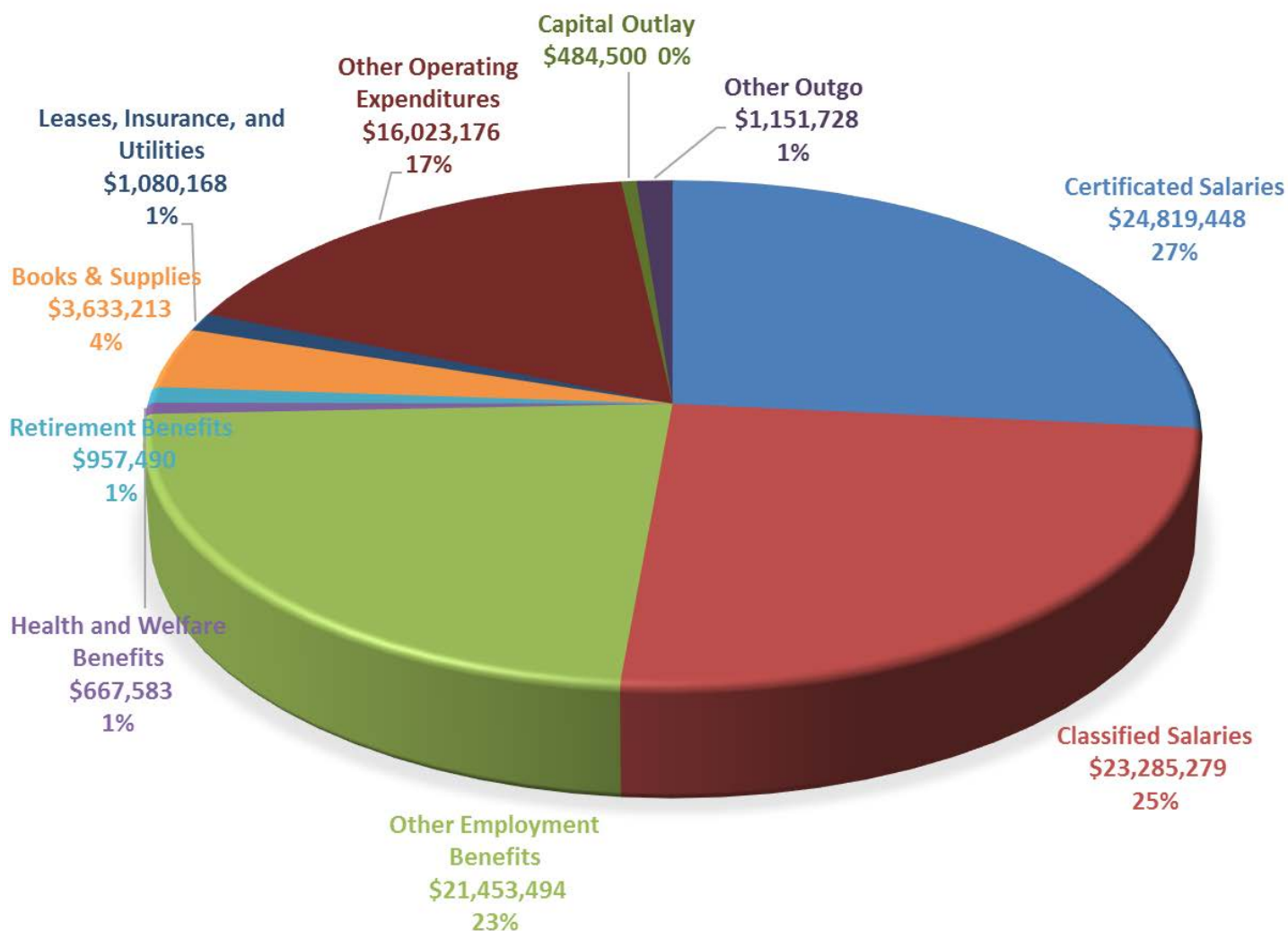


Restricted General Fund Revenues can only be expended for purposes determined by the grantor.

The largest categorical program is Special Education and has over \$50 million in expenditures, but only \$15 million in revenues. The remainder has to be supported from the Unrestricted General Fund. This program is federally mandated to provide support services based on qualifying students Individualized Educational Plan (IEPs).

Other Financing Sources are contributions from the Unrestricted General Fund to meet the expenditure and program requirements of mandated programs. For example, the 43% Transfers from Unrestricted Funds noted on the chart reflects the mandated programs which are not self-supporting, such as: Special Education and Restricted Routine Maintenance.

Restricted General Fund Expenditures



Unlike the Unrestricted General Fund, salaries and benefits make up 75% of the Restricted General Fund Expenditures. This is because more of the funds are spent on supplemental services, such as supplemental materials, specific trainings and conferences, and contracted services.

Restricted General Fund Multi-Year Projection

Hayward Unified School District
2019-20 Adopted Budget
Restricted General Fund

	2018-19 Estimated Actuals	2019-20 Adopted Budget	2020-21 Projected Budget	2021-22 Projected Budget
Beginning Fund Balance	\$8,749,246	\$4,560,241	\$4,123,972	\$3,424,036
Revenues:				
LCFF Sources	\$1,326,802	\$1,326,802	\$1,326,802	\$1,326,802
Federal Revenues	\$18,173,701	\$17,750,357	\$17,750,357	\$17,750,357
Other State Revenues	\$18,056,622	\$16,135,788	\$16,135,788	\$16,135,788
Other Local Revenues	\$16,276,948	\$15,651,356	\$15,726,356	\$15,801,356
Contributions	\$0	\$0	\$0	\$0
Total Revenues	\$53,834,073	\$50,864,303	\$50,939,303	\$51,014,303
Expenditures:				
Certificated Salaries	\$25,507,168	\$24,819,448	\$25,166,198	\$25,519,190
Classified Salaries	\$22,283,841	\$23,285,279	\$23,557,843	\$23,834,769
Employee Benefits	\$22,241,851	\$23,078,567	\$24,263,170	\$25,466,899
Books and Supplies	\$4,089,979	\$3,633,213	\$3,583,213	\$3,533,213
Services, Other Operating Expenses	\$16,982,598	\$17,103,344	\$17,003,344	\$16,903,344
Capital Outlay	\$916,602	\$484,500	\$484,500	\$484,500
Other Outgo	\$133,373	\$140,000	\$140,000	\$140,000
Direct Support/Indirect Costs	\$1,278,453	\$1,011,728	\$1,011,728	\$1,011,728
Other Financing Uses	(\$35,410,787)	(\$42,255,507)	(\$43,570,757)	(\$44,685,832)
Total Expenditures	\$58,023,078	\$51,300,572	\$51,639,239	\$52,207,811
Net Surplus / (Shortfall)	(\$4,189,005)	(\$436,269)	(\$699,936)	(\$1,193,508)
Ending Fund Balance	\$4,560,241	\$4,123,972	\$3,424,036	\$2,230,528

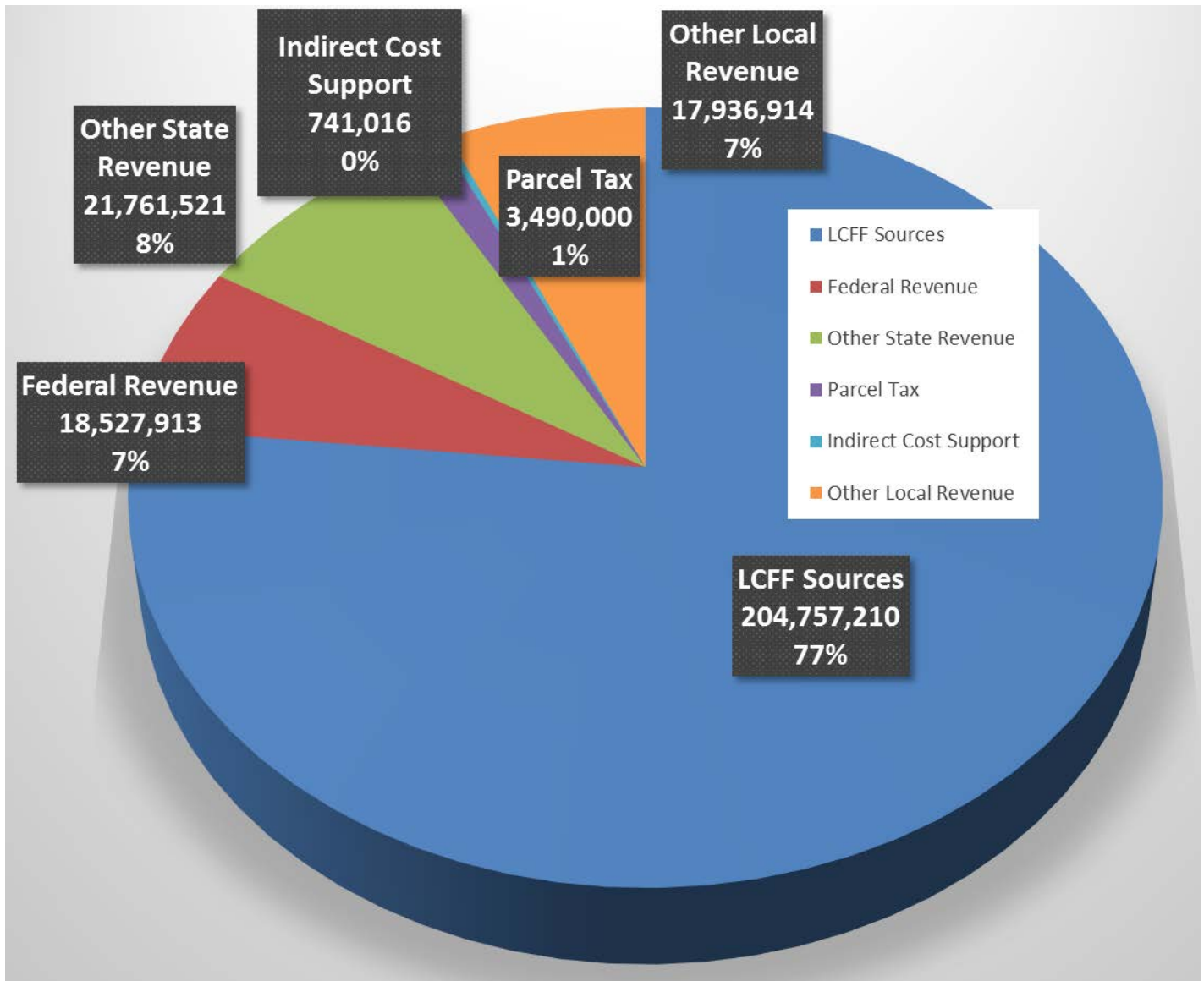
The Restricted General Fund contains the financial activity of programs restricted only to the intended use of the funds received. Some restricted programs include:

- Measure A Parcel Tax
- Maintenance Assessment District (MAD) Tax
- Special Education
- Restricted Routine Maintenance
- Federal grants (Title I, Title II, and Title III)
- 21st Century Community Learning and After School Education and Safety (ASES)
- Hayward Promise Neighborhood Grant

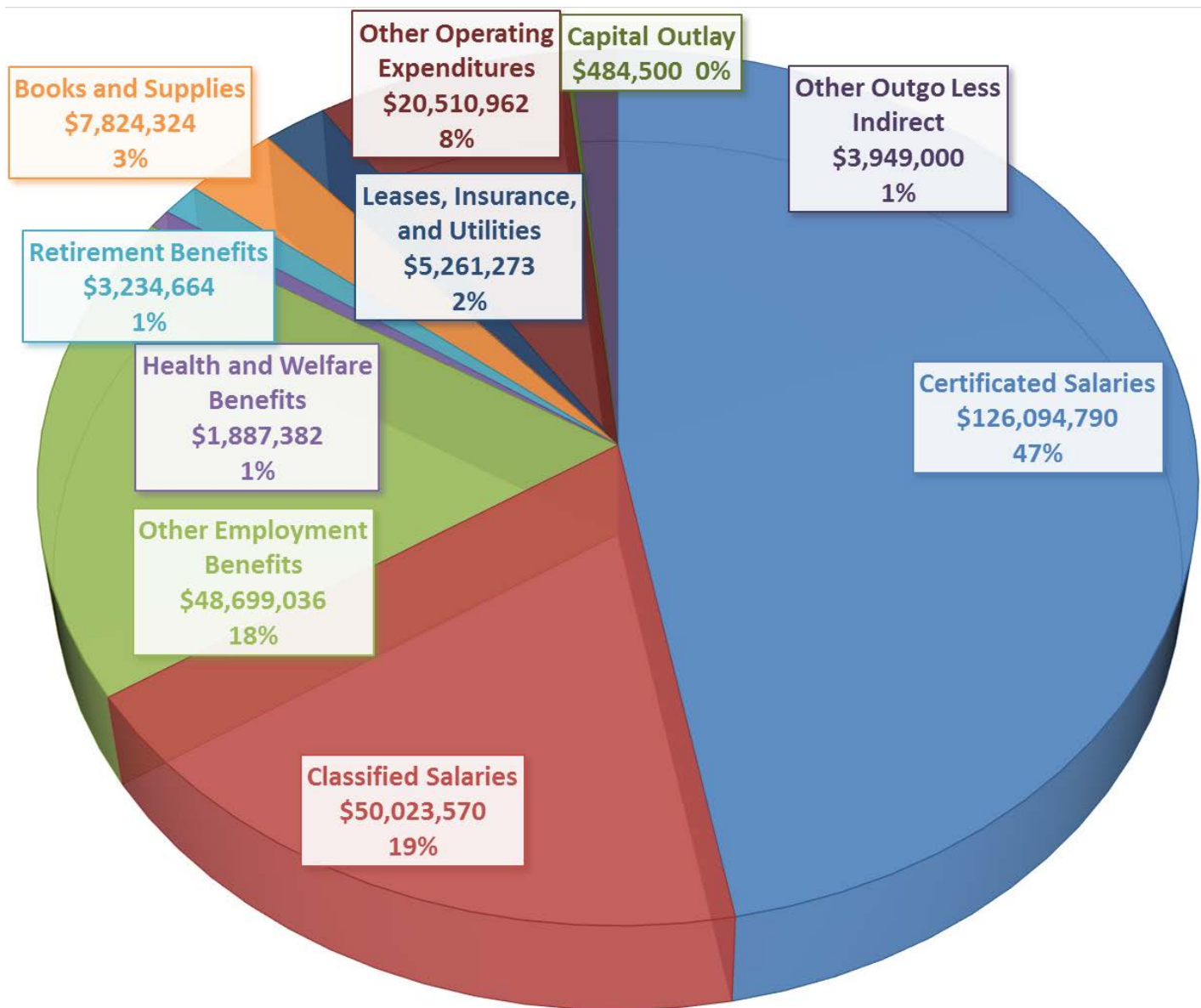
Board Adopted Resolution 1819-35 allows the District to meet the required contribution towards Restricted Routine Maintenance by utilizing annual redevelopment funds. These redevelopment funds are received from the Alameda County Auditor-Controller and restricted towards expenditures that meet the Health and Safety Code. Restricted Routine Maintenance helps address critical maintenance facility needs across the District.

Combined General Fund Revenues

This is a pie chart of the Combined General Fund Revenues for the Hayward Unified School District. As noted above: the existing parcel tax measures represent 1% of all the General Fund revenue received; over 85% of General Fund revenue received is from the State; and Federal funds represent 7% of total General Fund revenues.



Combined General Fund Expenditures



This is a pie chart of the Combined General Fund Expenditures for the Hayward Unified School District. Of the Combined General Fund, over 85% of expenditures is attributable to personnel costs. This is within the normal range due to schools being in the service industry requiring people to provide direct and indirect services to students.

Combined General Fund Multi-Year Projection

Hayward Unified School District

2019-20 Adopted Budget

Combined General Fund

	2018-19 Estimated Actuals	2019-20 Adopted Budget	2020-21 Projected Budget	2021-22 Projected Budget
Beginning Fund Balance	21,123,428	22,935,573	18,895,506	13,896,647
Revenues:				
LCFF Sources	\$203,631,447	\$204,757,210	\$208,050,866	\$209,194,804
Federal Revenues	\$19,101,522	\$18,075,357	\$18,075,357	\$18,075,357
Other State Revenues	\$25,655,312	\$19,841,017	\$19,878,517	\$19,878,517
Other Local Revenues	\$20,192,503	\$20,238,685	\$20,388,685	\$20,463,685
Other Financing Sources/Contributions	\$0	\$0	\$0	\$0
Total Revenues	\$268,580,784	\$262,912,269	\$266,393,425	\$267,612,363
Expenditures:				
Certificated Salaries	125,671,198	126,094,790	126,666,996	126,986,501
Classified Salaries	49,191,189	50,023,570	50,723,947	51,489,862
Employee Benefits	51,841,452	53,821,082	57,388,446	58,807,883
Books and Supplies	8,129,223	7,824,324	7,774,324	7,724,324
Services, Other Operating Expenses	27,797,298	25,772,235	25,422,235	25,322,235
Capital Outlay	930,892	484,500	484,500	484,500
Other Outgo	3,949,000	3,537,851	3,537,851	3,537,851
Direct Support/Indirect Costs	(876,613)	(741,016)	(741,016)	(741,016)
Other Financing Uses	135,000	135,000	135,000	135,000
Projected Necessary Reductions				(2,800,000)
Total Expenditures	266,768,639	266,952,336	271,392,284	270,947,140
Net Surplus / (Shortfall)	1,812,145	(4,040,067)	(4,998,859)	(3,334,777)
Ending Fund Balance	22,935,573	18,895,506	13,896,647	10,561,870
Componenets of Ending Fund Balance				
Reserve for Revolving & Stores	121,378	121,378	121,378	121,378
Reserve for Restricted Programs	4,560,241	4,123,972	3,424,036	2,230,528
3% Reserve for Economic Uncertainties	8,003,059	8,008,570	8,141,769	8,128,414
Total Restricted Reserves	12,684,678	12,253,920	11,687,182	10,480,320
Total Unrestricted Reserves Beyond Required Minimum	10,250,895	6,641,586	2,209,465	81,550
Total Reserves (Minimum Required 3% and Undesignated Reserves)	6.84%	5.49%	3.81%	3.03%
Total Reserves Beyond Required Minimum	3.84%	2.49%	0.81%	0.03%

Summary of Other Program Funds

HAYWARD UNIFIED SCHOOL DISTRICT ALL OTHER PROGRAM FUNDS FINANCIAL SUMMARY			
DESCRIPTION	Adult Education Fund 11	Child Development Fund 12	Cafeteria Fund 13
REVENUES			
LCFF Sources	\$ -	\$ -	\$ -
Federal Revenues	\$ 936,924	\$ 1,105,229	\$ 7,945,000
State Revenues	\$ 2,547,630	\$ 3,848,117	\$ 480,500
Local Revenues	\$ 210,200	\$ 388,526	\$ 573,175
Total Revenues	\$ 3,694,754	\$ 5,341,872	\$ 8,998,675
EXPENDITURES			
Certificated Salaries	\$ 1,208,034	\$ 1,613,022	\$ -
Classified Salaries	\$ 972,116	\$ 1,543,276	\$ 4,499,118
Employee Benefits	\$ 632,854	\$ 1,021,285	\$ 1,558,015
Books and Supplies	\$ 45,500	\$ 154,818	\$ 3,021,200
Other Operating Expenditures	\$ 631,510	\$ 762,206	\$ 230,300
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ 66,155	\$ -	\$ -
Direct Support & Indirect	\$ -	\$ 233,631	\$ 441,230
Total Expenditures	\$ 3,556,169	\$ 5,328,238	\$ 9,749,863
OTHER FINANCING SOURCES (USES)			
Transfers In from Other Funds	\$ -	\$ -	\$ 135,000
Transfers Out to Other Funds	\$ -	\$ -	\$ -
Total Sources Financing Sources (Uses)	\$ -	\$ -	\$ 135,000
NET INCREASE (DECREASE)			
IN FUND BALANCE	\$ 138,585	\$ 13,634	\$ (616,188)
FUND BALANCE			
Budgeted Beginning Fund Balance	\$ 25,594	\$ 62,255	\$ 3,914,996
Ending Fund Balance	\$ 164,179	\$ 75,889	\$ 3,298,808
COMPONENTS OF FUND BALANCE			
Reserved Amounts	\$ 29,245	\$ -	\$ -
Legally Restricted	\$ -	\$ 75,889	\$ 3,298,808
Undesignated Fund Balance	\$ 134,934	\$ -	\$ -

ADULT EDUCATION FUND 11

This fund accounts for revenues and disbursements of operating Hayward Adult School program across the District.

CHILD DEVELOPMENT FUND 12

This fund accounts for revenues and disbursements of operating the Helen Turner Center and Preschool programs across the District.

CHILD NUTRITION SERVICES FUND 13

This fund accounts for revenues and disbursements of operating the District Food Services Program serving breakfast through dinner.

Summary of Other Facility Funds

HAYWARD UNIFIED SCHOOL DISTRICT ALL OTHER FACILITY FUNDS FINANCIAL SUMMARY				
DESCRIPTION	Building Fund 21	Capital Facilities Fund 25	Special Reserve for Capital Outlay Fund 40	Bond and Interest Redemption Fund 51
REVENUES				
LCFF Sources	\$ -	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -	\$ 2,161,672
State Revenues	\$ -	\$ -	\$ -	\$ 136,300
Local Revenues	\$ -	\$ 1,750,000	\$ -	\$ 18,698,382
Total Revenues	\$ -	\$ 1,750,000	\$ -	\$ 20,996,354
EXPENDITURES				
Certificated Salaries	\$ -	\$ -	\$ -	\$ -
Classified Salaries	\$ 1,019,237	\$ -	\$ -	\$ -
Employee Benefits	\$ 337,272	\$ -	\$ -	\$ -
Books and Supplies	\$ -	\$ -	\$ -	\$ -
Other Operating Expenditures	\$ -	\$ 100,000	\$ -	\$ -
Capital Outlay	\$ 92,000,000	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ 1,250,000	\$ -	\$ 32,051,585
Direct Support & Indirect	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 93,356,509	\$ 1,350,000	\$ -	\$ 32,051,585
OTHER FINANCING SOURCES (USES)				
Sources	\$ -	\$ -	\$ -	\$ -
Uses	\$ -	\$ -	\$ -	\$ -
Total Sources Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -
NET INCREASE (DECREASE)				
IN FUND BALANCE	\$ (93,356,509)	\$ 400,000	\$ -	\$ (11,055,231)
FUND BALANCE				
Budgeted Beginning Fund Balance	\$ 118,064,792	\$ 2,271,273	\$ 447,290	\$ 27,970,104
Ending Fund Balance	\$ 24,708,283	\$ 2,671,273	\$ 447,290	\$ 16,914,873
COMPONENTS OF FUND BALANCE				
Reserved Amounts	\$ -	\$ -	\$ -	\$ -
Legally Restricted	\$ 24,708,283	\$ 2,671,273	\$ 447,290	\$ 16,914,873
Undesignated Fund Balance	\$ -	\$ -	\$ -	\$ -

BUILDING FUND 21

This fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

- 2008 Measure I Bond
- 2014 Measure L Bond
- 2018 Measure H Bond

CAPITAL FACILITIES ACCOUNT FUND 25

Fund established to account for the collection of developer fees and expenditures for capital facility projects related to growth.

SPECIAL RESERVE FOR CAPITAL OUTLAY ACCOUNT FUND 40

Fund established to account for a Roofing Project approved by the State Allocation Board for Lorin Eden Elementary.

BOND AND INTEREST REDEMPTION FUND 51

This fund is established to account for the tax collection and payment of voter-approved bonds.

Complete SACS Report

Subsequent pages contain the State's
Standardized Account Code
Structure (SACS) report

ANNUAL BUDGET REPORT:
July 1, 2019 Budget Adoption

Insert "X" in applicable boxes:



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



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

Budget available for inspection at:

Public Hearing:

Place: District Administration Building

Date: June 05, 2019

Place: District Administration Building

Date: June 05, 2019

Time: 06:00 PM

Adoption Date: June 19, 2019

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Vickie Chang

Telephone: 510-784-2613

Title: Director of Business Services

E-mail: vchang@husd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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

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

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

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	202,304,645.00	1,326,802.00	203,631,447.00	203,430,408.00	1,326,802.00	204,757,210.00	0.6%
2) Federal Revenue		8100-8299	927,821.25	18,173,700.48	19,101,521.73	325,000.00	17,750,357.00	18,075,357.00	-5.4%
3) Other State Revenue		8300-8599	7,598,689.83	18,056,621.96	25,655,311.79	3,705,229.00	16,135,788.00	19,841,017.00	-22.7%
4) Other Local Revenue		8600-8799	3,915,555.43	16,276,948.25	20,192,503.68	4,587,329.00	15,651,356.00	20,238,685.00	0.2%
5) TOTAL, REVENUES			214,746,711.51	53,834,072.69	268,580,784.20	212,047,966.00	50,864,303.00	262,912,269.00	-2.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	100,164,029.89	25,507,167.53	125,671,197.42	101,275,341.64	24,819,448.30	126,094,789.94	0.3%
2) Classified Salaries		2000-2999	26,907,348.42	22,283,841.39	49,191,189.81	26,738,291.52	23,285,278.64	50,023,570.16	1.7%
3) Employee Benefits		3000-3999	29,599,601.38	22,241,850.77	51,841,452.15	30,742,515.26	23,078,566.92	53,821,082.18	3.8%
4) Books and Supplies		4000-4999	4,039,244.12	4,089,978.72	8,129,222.84	4,191,110.58	3,633,213.10	7,824,323.68	-3.8%
5) Services and Other Operating Expenditures		5000-5999	10,814,700.46	16,982,598.42	27,797,298.88	8,668,891.00	17,103,344.00	25,772,235.00	-7.3%
6) Capital Outlay		6000-6999	14,290.27	916,601.87	930,892.14	0.00	484,500.00	484,500.00	-48.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,815,627.00	133,373.20	3,949,000.20	3,397,851.00	140,000.00	3,537,851.00	-10.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,155,065.63)	1,278,453.01	(876,612.62)	(1,752,744.00)	1,011,728.00	(741,016.00)	-15.5%
9) TOTAL, EXPENDITURES			173,199,775.91	93,433,864.91	266,633,640.82	173,261,257.00	93,556,078.96	266,817,335.96	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			41,546,935.60	(39,599,792.22)	1,947,143.38	38,786,709.00	(42,691,775.96)	(3,905,066.96)	-300.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	135,000.00	0.00	135,000.00	135,000.00	0.00	135,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(35,410,786.95)	35,410,786.95	0.00	(42,255,507.00)	42,255,507.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,545,786.95)	35,410,786.95	(135,000.00)	(42,390,507.00)	42,255,507.00	(135,000.00)	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,001,148.65	(4,189,005.27)	1,812,143.38	(3,603,798.00)	(436,268.96)	(4,040,066.96)	-322.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,374,181.53	8,749,245.90	21,123,427.43	18,375,330.18	4,560,240.63	22,935,570.81	8.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,374,181.53	8,749,245.90	21,123,427.43	18,375,330.18	4,560,240.63	22,935,570.81	8.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,374,181.53	8,749,245.90	21,123,427.43	18,375,330.18	4,560,240.63	22,935,570.81	8.6%
2) Ending Balance, June 30 (E + F1e)			18,375,330.18	4,560,240.63	22,935,570.81	14,771,532.18	4,123,971.67	18,895,503.85	-17.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	21,377.77	0.00	21,377.77	21,377.77	0.00	21,377.77	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,560,240.63	4,560,240.63	0.00	4,123,971.67	4,123,971.67	-9.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,003,059.00	0.00	8,003,059.00	8,008,570.00	0.00	8,008,570.00	0.1%
Unassigned/Unappropriated Amount		9790	10,250,893.41	0.00	10,250,893.41	6,641,584.41	0.00	6,641,584.41	-35.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	41,811,529.81	(35,673,559.84)	6,137,969.97				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	100,000.00	0.00	100,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	24,239.14	0.00	24,239.14				
3) Accounts Receivable		9200	29,996.80	181,939.46	211,936.26				
4) Due from Grantor Government		9290	0.00	2,320,201.88	2,320,201.88				
5) Due from Other Funds		9310	2,333,500.00	0.00	2,333,500.00				
6) Stores		9320	21,377.77	0.00	21,377.77				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			44,320,643.52	(33,171,418.50)	11,149,225.02				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	12,182,457.08	400,384.74	12,582,841.82				
2) Due to Grantor Governments		9590	1,380,925.00	0.00	1,380,925.00				
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			13,563,382.08	400,384.74	13,963,766.82				
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)			30,757,261.44	(33,571,803.24)	(2,814,541.80)				

			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	110,402,562.00	0.00	110,402,562.00	113,610,999.00	0.00	113,610,999.00	2.9%
Education Protection Account State Aid - Current Year		8012	26,605,508.00	0.00	26,605,508.00	25,814,101.00	0.00	25,814,101.00	-3.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	267,337.00	0.00	267,337.00	267,337.00	0.00	267,337.00	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	507,869.00	0.00	507,869.00	507,869.00	0.00	507,869.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	35,308,735.00	0.00	35,308,735.00	35,308,735.00	0.00	35,308,735.00	0.0%
Unsecured Roll Taxes		8042	2,875,670.00	0.00	2,875,670.00	2,875,670.00	0.00	2,875,670.00	0.0%
Prior Years' Taxes		8043	(187,419.00)	0.00	(187,419.00)	(187,419.00)	0.00	(187,419.00)	0.0%
Supplemental Taxes		8044	1,556,573.00	0.00	1,556,573.00	1,444,636.00	0.00	1,444,636.00	-7.2%
Education Revenue Augmentation Fund (ERAF)		8045	25,076,312.00	0.00	25,076,312.00	25,076,312.00	0.00	25,076,312.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,897,653.00	0.00	5,897,653.00	5,897,653.00	0.00	5,897,653.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			208,310,800.00	0.00	208,310,800.00	210,615,893.00	0.00	210,615,893.00	1.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(6,006,155.00)	0.00	(6,006,155.00)	(7,185,485.00)	0.00	(7,185,485.00)	19.6%
Property Taxes Transfers		8097	0.00	1,326,802.00	1,326,802.00	0.00	1,326,802.00	1,326,802.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			202,304,645.00	1,326,802.00	203,631,447.00	203,430,408.00	1,326,802.00	204,757,210.00	0.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,912,251.62	3,912,251.62	0.00	3,972,827.00	3,972,827.00	1.5%
Special Education Discretionary Grants		8182	0.00	544,311.00	544,311.00	0.00	501,526.00	501,526.00	-7.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	2,169,364.10	2,169,364.10	0.00	1,755,515.00	1,755,515.00	-19.1%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		5,321,696.61	5,321,696.61		4,742,633.00	4,742,633.00	-10.9%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		769,009.99	769,009.99		707,939.00	707,939.00	-7.9%
Title III, Part A, Immigrant Student Program	4201	8290		95,727.70	95,727.70		91,427.00	91,427.00	-4.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		573,365.99	573,365.99		546,926.00	546,926.00	-4.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		4,276,840.47	4,276,840.47		5,003,084.00	5,003,084.00	17.0%
Other NCLB / Every Student Succeeds Act		8290							
Career and Technical Education	3500-3599	8290		178,480.00	178,480.00		178,480.00	178,480.00	0.0%
All Other Federal Revenue	All Other	8290	927,821.25	332,653.00	1,260,474.25	325,000.00	250,000.00	575,000.00	-54.4%
TOTAL, FEDERAL REVENUE			927,821.25	18,173,700.48	19,101,521.73	325,000.00	17,750,357.00	18,075,357.00	-5.4%
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	176,393.00	176,393.00	0.00	170,146.00	170,146.00	-3.5%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,317,757.00	0.00	4,317,757.00	747,434.00	0.00	747,434.00	-82.7%
Lottery - Unrestricted and Instructional Materials		8560	3,247,782.83	1,315,494.11	4,563,276.94	2,957,795.00	1,038,166.00	3,995,961.00	-12.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		3,480,043.75	3,480,043.75		3,480,044.00	3,480,044.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	33,150.00	13,084,691.10	13,117,841.10	0.00	11,447,432.00	11,447,432.00	-12.7%
TOTAL, OTHER STATE REVENUE			7,598,689.83	18,056,621.96	25,655,311.79	3,705,229.00	16,135,788.00	19,841,017.00	-22.7%

			2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	3,490,000.00	3,490,000.00	0.00	3,500,000.00	3,500,000.00	0.3%
Other		8622	0.00	1,315,163.00	1,315,163.00	0.00	1,310,000.00	1,310,000.00	-0.4%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,150,000.00	0.00	1,150,000.00	1,320,000.00	0.00	1,320,000.00	14.8%
Interest		8660	300,000.00	0.00	300,000.00	350,000.00	0.00	350,000.00	16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	45,000.00	0.00	45,000.00	45,000.00	0.00	45,000.00	0.0%
Interagency Services		8677	330,518.00	323,352.00	653,870.00	200,000.00	200,000.00	400,000.00	-38.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	882,833.43	1,236,075.25	2,118,908.68	1,172,329.00	845,406.00	2,017,735.00	-4.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,207,204.00	387,594.00	1,594,798.00	1,500,000.00	550,972.00	2,050,972.00	28.6%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		8,324,764.00	8,324,764.00		8,044,978.00	8,044,978.00	-3.4%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,915,555.43	16,276,948.25	20,192,503.68	4,587,329.00	15,651,356.00	20,238,685.00	0.2%
TOTAL, REVENUES			214,746,711.51	53,834,072.69	268,580,784.20	212,047,966.00	50,864,303.00	262,912,269.00	-2.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	80,645,951.88	17,162,803.55	97,808,755.43	82,043,693.00	16,908,088.33	98,951,781.33	1.2%
Certificated Pupil Support Salaries		1200	7,414,321.25	4,351,227.35	11,765,548.60	7,213,800.00	4,295,946.00	11,509,746.00	-2.2%
Certificated Supervisors' and Administrators' Salaries		1300	10,665,177.92	1,317,309.51	11,982,487.43	10,703,614.64	1,234,802.00	11,938,416.64	-0.4%
Other Certificated Salaries		1900	1,438,578.84	2,675,827.12	4,114,405.96	1,314,234.00	2,380,611.97	3,694,845.97	-10.2%
TOTAL, CERTIFICATED SALARIES			100,164,029.89	25,507,167.53	125,671,197.42	101,275,341.64	24,819,448.30	126,094,789.94	0.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	434,740.76	10,879,614.73	11,314,355.49	473,296.25	10,658,010.64	11,131,306.89	-1.6%
Classified Support Salaries		2200	9,842,292.00	3,730,583.08	13,572,875.08	10,206,267.89	4,352,085.00	14,558,352.89	7.3%
Classified Supervisors' and Administrators' Salaries		2300	2,416,846.43	1,126,481.61	3,543,328.04	2,341,791.00	1,440,653.00	3,782,444.00	6.7%
Clerical, Technical and Office Salaries		2400	12,939,319.92	1,810,303.33	14,749,623.25	13,021,475.38	2,042,429.00	15,063,904.38	2.1%
Other Classified Salaries		2900	1,274,149.31	4,736,858.64	6,011,007.95	695,461.00	4,792,101.00	5,487,562.00	-8.7%
TOTAL, CLASSIFIED SALARIES			26,907,348.42	22,283,841.39	49,191,189.81	26,738,291.52	23,285,278.64	50,023,570.16	1.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	15,950,429.65	14,215,380.28	30,165,809.93	16,391,045.52	14,334,046.25	30,725,091.77	1.9%
PERS		3201-3202	4,564,876.32	3,730,033.10	8,294,909.42	4,917,945.90	4,142,118.42	9,060,064.32	9.2%
OASDI/Medicare/Alternative		3301-3302	3,466,710.30	2,088,553.08	5,555,263.38	3,603,095.68	2,107,624.43	5,710,720.11	2.8%
Health and Welfare Benefits		3401-3402	977,263.02	485,290.35	1,462,553.37	969,799.49	667,582.88	1,637,382.37	12.0%
Unemployment Insurance		3501-3502	102,667.49	25,223.73	127,891.22	65,517.52	24,565.34	90,082.86	-29.6%
Workers' Compensation		3601-3602	2,417,587.50	961,255.56	3,378,843.06	2,267,937.44	845,139.93	3,113,077.37	-7.9%
OPEB, Allocated		3701-3702	1,162,338.56	397,045.10	1,559,383.66	1,528,109.69	574,683.77	2,102,793.46	34.8%
OPEB, Active Employees		3751-3752	662,728.54	339,069.57	1,001,798.11	749,064.02	382,805.90	1,131,869.92	13.0%
Other Employee Benefits		3901-3902	295,000.00	0.00	295,000.00	250,000.00	0.00	250,000.00	-15.3%
TOTAL, EMPLOYEE BENEFITS			29,599,601.38	22,241,850.77	51,841,452.15	30,742,515.26	23,078,566.92	53,821,082.18	3.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	976,339.43	1,164,304.00	2,140,643.43	985,000.00	1,039,166.00	2,024,166.00	-5.4%
Books and Other Reference Materials		4200	145,405.94	232,161.14	377,567.08	107,855.00	95,845.00	203,700.00	-46.0%
Materials and Supplies		4300	2,623,462.38	2,363,743.92	4,987,206.30	2,877,960.58	2,368,702.10	5,246,662.68	5.2%
Noncapitalized Equipment		4400	294,036.37	329,769.66	623,806.03	220,295.00	129,500.00	349,795.00	-43.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,039,244.12	4,089,978.72	8,129,222.84	4,191,110.58	3,633,213.10	7,824,323.68	-3.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	5,000.00	12,476,814.41	12,481,814.41	5,000.00	13,499,413.00	13,504,413.00	8.2%
Travel and Conferences		5200	256,935.54	189,087.52	446,023.06	276,643.00	120,993.00	397,636.00	-10.8%
Dues and Memberships		5300	55,886.00	8,801.80	64,687.80	59,650.00	300.00	59,950.00	-7.3%
Insurance		5400 - 5450	1,175,000.00	0.00	1,175,000.00	1,305,985.00	0.00	1,305,985.00	11.1%
Operations and Housekeeping Services		5500	4,053,650.00	161,000.00	4,214,650.00	1,971,000.00	165,000.00	2,136,000.00	-49.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,017,602.73	882,367.99	1,899,970.72	904,120.00	915,168.00	1,819,288.00	-4.2%
Transfers of Direct Costs		5710	(48,327.88)	48,327.88	0.00	(14,796.00)	14,796.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(10,205.20)	0.00	(10,205.20)	(11,228.00)	0.00	(11,228.00)	10.0%
Professional/Consulting Services and Operating Expenditures		5800	3,934,307.91	3,156,479.80	7,090,787.71	3,803,747.00	2,367,724.00	6,171,471.00	-13.0%
Communications		5900	374,851.36	59,719.02	434,570.38	368,770.00	19,950.00	388,720.00	-10.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,814,700.46	16,982,598.42	27,797,298.88	8,668,891.00	17,103,344.00	25,772,235.00	-7.3%

			2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	28,227.80	28,227.80	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	3,000.00	3,000.00	0.00	403,000.00	403,000.00	13333.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	14,290.27	860,313.70	874,603.97	0.00	81,500.00	81,500.00	-90.7%
Equipment Replacement		6500	0.00	25,060.37	25,060.37	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			14,290.27	916,601.87	930,892.14	0.00	484,500.00	484,500.00	-48.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	(4,898.00)	(4,898.00)	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	3,397,851.00	0.00	3,397,851.00	3,397,851.00	0.00	3,397,851.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	69,060.00	18,331.75	87,391.75	0.00	20,000.00	20,000.00	-77.1%
Other Debt Service - Principal		7439	348,716.00	119,939.45	468,655.45	0.00	120,000.00	120,000.00	-74.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,815,627.00	133,373.20	3,949,000.20	3,397,851.00	140,000.00	3,537,851.00	-10.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,278,453.01)	1,278,453.01	0.00	(1,011,728.00)	1,011,728.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(876,612.62)	0.00	(876,612.62)	(741,016.00)	0.00	(741,016.00)	-15.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,155,065.63)	1,278,453.01	(876,612.62)	(1,752,744.00)	1,011,728.00	(741,016.00)	-15.5%
TOTAL, EXPENDITURES			173,199,775.91	93,433,864.91	266,633,640.82	173,261,257.00	93,556,078.96	266,817,335.96	0.1%

			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	135,000.00	0.00	135,000.00	135,000.00	0.00	135,000.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			135,000.00	0.00	135,000.00	135,000.00	0.00	135,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(35,410,786.95)	35,410,786.95	0.00	(42,255,507.00)	42,255,507.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(35,410,786.95)	35,410,786.95	0.00	(42,255,507.00)	42,255,507.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(35,545,786.95)	35,410,786.95	(135,000.00)	(42,390,507.00)	42,255,507.00	(135,000.00)	0.0%

			2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	202,304,645.00	1,326,802.00	203,631,447.00	203,430,408.00	1,326,802.00	204,757,210.00	0.6%
2) Federal Revenue		8100-8299	927,821.25	18,173,700.48	19,101,521.73	325,000.00	17,750,357.00	18,075,357.00	-5.4%
3) Other State Revenue		8300-8599	7,598,689.83	18,056,621.96	25,655,311.79	3,705,229.00	16,135,788.00	19,841,017.00	-22.7%
4) Other Local Revenue		8600-8799	3,915,555.43	16,276,948.25	20,192,503.68	4,587,329.00	15,651,356.00	20,238,685.00	0.2%
5) TOTAL, REVENUES			214,746,711.51	53,834,072.69	268,580,784.20	212,047,966.00	50,864,303.00	262,912,269.00	-2.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		103,466,883.64	60,483,117.08	163,950,000.72	104,383,374.78	59,421,664.37	163,805,039.15	-0.1%
2) Instruction - Related Services	2000-2999		24,128,530.73	11,329,453.00	35,457,983.73	23,606,345.15	10,593,610.59	34,199,955.74	-3.5%
3) Pupil Services	3000-3999		14,279,471.70	12,728,990.38	27,008,462.08	14,018,682.07	13,503,291.00	27,521,973.07	1.9%
4) Ancillary Services	4000-4999		655,264.43	5,440.09	660,704.52	700,113.00	0.00	700,113.00	6.0%
5) Community Services	5000-5999		13,045.00	0.00	13,045.00	14,472.00	0.00	14,472.00	10.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,801,998.22	1,420,231.28	12,222,229.50	11,740,538.00	1,336,178.00	13,076,716.00	7.0%
8) Plant Services	8000-8999		16,038,955.19	7,333,259.88	23,372,215.07	15,399,881.00	8,561,335.00	23,961,216.00	2.5%
9) Other Outgo	9000-9999	Except 7600-7699	3,815,627.00	133,373.20	3,949,000.20	3,397,851.00	140,000.00	3,537,851.00	-10.4%
10) TOTAL, EXPENDITURES			173,199,775.91	93,433,864.91	266,633,640.82	173,261,257.00	93,556,078.96	266,817,335.96	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			41,546,935.60	(39,599,792.22)	1,947,143.38	38,786,709.00	(42,691,775.96)	(3,905,066.96)	-300.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	135,000.00	0.00	135,000.00	135,000.00	0.00	135,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(35,410,786.95)	35,410,786.95	0.00	(42,255,507.00)	42,255,507.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,545,786.95)	35,410,786.95	(135,000.00)	(42,390,507.00)	42,255,507.00	(135,000.00)	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,001,148.65	(4,189,005.27)	1,812,143.38	(3,603,798.00)	(436,268.96)	(4,040,066.96)	-322.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,374,181.53	8,749,245.90	21,123,427.43	18,375,330.18	4,560,240.63	22,935,570.81	8.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,374,181.53	8,749,245.90	21,123,427.43	18,375,330.18	4,560,240.63	22,935,570.81	8.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,374,181.53	8,749,245.90	21,123,427.43	18,375,330.18	4,560,240.63	22,935,570.81	8.6%
2) Ending Balance, June 30 (E + F1e)			18,375,330.18	4,560,240.63	22,935,570.81	14,771,532.18	4,123,971.67	18,895,503.85	-17.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	21,377.77	0.00	21,377.77	21,377.77	0.00	21,377.77	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,560,240.63	4,560,240.63	0.00	4,123,971.67	4,123,971.67	-9.6%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,003,059.00	0.00	8,003,059.00	8,008,570.00	0.00	8,008,570.00	0.1%
Unassigned/Unappropriated Amount		9790	10,250,893.41	0.00	10,250,893.41	6,641,584.41	0.00	6,641,584.41	-35.2%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
5640	Medi-Cal Billing Option	594,561.44	754,607.44
5810	Other Restricted Federal	0.00	18,682.04
6230	California Clean Energy Jobs Act	385,423.00	385,423.00
6300	Lottery: Instructional Materials	302,919.48	302,919.48
7085	Learning Communities for School Success Program	903,698.63	170,995.63
7311	Classified School Employee Professional Development Block Grant	80,365.00	80,365.00
7510	Low-Performing Students Block Grant	1,345,673.00	1,345,673.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	736,872.31	715,704.31
9010	Other Restricted Local	210,727.77	349,601.77
Total, Restricted Balance		4,560,240.63	4,123,971.67

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	936,924.00	936,924.00	0.0%
3) Other State Revenue		8300-8599	2,409,586.00	2,547,630.00	5.7%
4) Other Local Revenue		8600-8799	267,089.00	210,200.00	-21.3%
5) TOTAL, REVENUES			3,613,599.00	3,694,754.00	2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,116,339.19	1,208,034.00	8.2%
2) Classified Salaries		2000-2999	919,700.44	972,116.00	5.7%
3) Employee Benefits		3000-3999	582,054.60	632,854.00	8.7%
4) Books and Supplies		4000-4999	135,544.77	45,500.00	-66.4%
5) Services and Other Operating Expenditures		5000-5999	687,283.66	631,510.00	-8.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	152,565.34	66,155.00	-56.6%
9) TOTAL, EXPENDITURES			3,593,488.00	3,556,169.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,111.00	138,585.00	589.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			20,111.00	138,585.00	589.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,482.73	25,593.73	366.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,482.73	25,593.73	366.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,482.73	25,593.73	366.8%
2) Ending Balance, June 30 (E + F1e)			25,593.73	164,178.73	541.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,111.00	29,245.00	45.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,482.73	134,933.73	2361.1%
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	425,201.97		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	65,720.90		
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			490,922.87		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,070,500.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,070,500.00		
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)			(579,577.13)		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	936,924.00	936,924.00	0.0%
TOTAL, FEDERAL REVENUE			936,924.00	936,924.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	493,433.00	651,588.00	32.1%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,855,282.00	1,855,282.00	0.0%
All Other State Revenue	All Other	8590	60,871.00	40,760.00	-33.0%
TOTAL, OTHER STATE REVENUE			2,409,586.00	2,547,630.00	5.7%

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	218.00	250.00	14.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	110,000.00	48,350.00	-56.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	156,871.00	161,600.00	3.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			267,089.00	210,200.00	-21.3%
TOTAL, REVENUES			3,613,599.00	3,694,754.00	2.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	555,198.68	626,396.00	12.8%
Certificated Pupil Support Salaries		1200	108,260.00	63,000.00	-41.8%
Certificated Supervisors' and Administrators' Salaries		1300	111,825.00	111,052.00	-0.7%
Other Certificated Salaries		1900	341,055.51	407,586.00	19.5%
TOTAL, CERTIFICATED SALARIES			1,116,339.19	1,208,034.00	8.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	80,972.00	105,768.00	30.6%
Classified Support Salaries		2200	478,380.00	552,242.00	15.4%
Classified Supervisors' and Administrators' Salaries		2300	84,868.00	42,434.00	-50.0%
Clerical, Technical and Office Salaries		2400	258,274.44	249,672.00	-3.3%
Other Classified Salaries		2900	17,206.00	22,000.00	27.9%
TOTAL, CLASSIFIED SALARIES			919,700.44	972,116.00	5.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	226,680.55	242,522.00	7.0%
PERS		3201-3202	170,303.66	201,563.00	18.4%
OASDI/Medicare/Alternative		3301-3302	90,306.40	91,940.00	1.8%
Health and Welfare Benefits		3401-3402	17,856.99	17,133.00	-4.1%
Unemployment Insurance		3501-3502	1,078.35	1,124.00	4.2%
Workers' Compensation		3601-3602	42,603.32	39,179.00	-8.0%
OPEB, Allocated		3701-3702	22,184.53	28,381.00	27.9%
OPEB, Active Employees		3751-3752	11,040.80	11,012.00	-0.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			582,054.60	632,854.00	8.7%
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	131,801.61	45,500.00	-65.5%
Noncapitalized Equipment		4400	3,743.16	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			135,544.77	45,500.00	-66.4%

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	7,106.73	7,150.00	0.6%
Dues and Memberships		5300	2,377.75	2,710.00	14.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	141,882.61	85,000.00	-40.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,884.00	6,100.00	3.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,577.20	4,600.00	28.6%
Professional/Consulting Services and Operating Expenditures		5800	512,967.47	510,450.00	-0.5%
Communications		5900	13,487.90	15,500.00	14.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			687,283.66	631,510.00	-8.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	152,565.34	66,155.00	-56.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			152,565.34	66,155.00	-56.6%
TOTAL, EXPENDITURES			3,593,488.00	3,556,169.00	-1.0%

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

Description	Function Codes	Object Codes	2018-19 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	936,924.00	936,924.00	0.0%
3) Other State Revenue		8300-8599	2,409,586.00	2,547,630.00	5.7%
4) Other Local Revenue		8600-8799	267,089.00	210,200.00	-21.3%
5) TOTAL, REVENUES			3,613,599.00	3,694,754.00	2.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,355,909.19	1,381,291.00	1.9%
2) Instruction - Related Services	2000-2999		908,445.00	967,642.00	6.5%
3) Pupil Services	3000-3999		490,676.86	508,314.00	3.6%
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		152,565.34	66,155.00	-56.6%
8) Plant Services	8000-8999		685,891.61	632,767.00	-7.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,593,488.00	3,556,169.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			20,111.00	138,585.00	589.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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 FUND BALANCE (C + D4)			20,111.00	138,585.00	589.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,482.73	25,593.73	366.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,482.73	25,593.73	366.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,482.73	25,593.73	366.8%
2) Ending Balance, June 30 (E + F1e)			25,593.73	164,178.73	541.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,111.00	29,245.00	45.4%
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	5,482.73	134,933.73	2361.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
6371	CalWORKs for ROCP or Adult Education	20,111.00	20,111.00
9010	Other Restricted Local	0.00	9,134.00
Total, Restricted Balance		20,111.00	29,245.00

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	1,105,229.00	1,105,229.00	0.0%
3) Other State Revenue		8300-8599	3,848,117.00	3,848,117.00	0.0%
4) Other Local Revenue		8600-8799	390,776.28	388,526.00	-0.6%
5) TOTAL, REVENUES			5,344,122.28	5,341,872.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,620,025.00	1,613,022.00	-0.4%
2) Classified Salaries		2000-2999	1,556,943.00	1,543,276.00	-0.9%
3) Employee Benefits		3000-3999	996,297.97	1,021,285.00	2.5%
4) Books and Supplies		4000-4999	136,624.00	154,818.00	13.3%
5) Services and Other Operating Expenditures		5000-5999	762,896.00	762,206.00	-0.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	272,615.28	233,631.00	-14.3%
9) TOTAL, EXPENDITURES			5,345,401.25	5,328,238.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,278.97)	13,634.00	-1166.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,278.97)	13,634.00	-1166.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	63,533.51	62,254.54	-2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,533.51	62,254.54	-2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,533.51	62,254.54	-2.0%
2) Ending Balance, June 30 (E + F1e)			62,254.54	75,888.54	21.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	62,254.54	75,888.54	21.9%
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	(602,691.53)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	479,047.87		
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			(123,643.66)		
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	763,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			763,000.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(886,643.66)		

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	1,105,229.00	1,105,229.00	0.0%
TOTAL, FEDERAL REVENUE			1,105,229.00	1,105,229.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	3,746,217.00	3,746,217.00	0.0%
All Other State Revenue	All Other	8590	101,900.00	101,900.00	0.0%
TOTAL, OTHER STATE REVENUE			3,848,117.00	3,848,117.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	5,000.00	2,000.00	-60.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	7,029.00	7,029.00	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	378,747.28	379,497.00	0.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			390,776.28	388,526.00	-0.6%
TOTAL, REVENUES			5,344,122.28	5,341,872.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,338,063.00	1,341,698.00	0.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	281,962.00	271,324.00	-3.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,620,025.00	1,613,022.00	-0.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	999,783.00	985,693.00	-1.4%
Classified Support Salaries		2200	101,078.00	102,528.00	1.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	232,062.00	231,132.00	-0.4%
Other Classified Salaries		2900	224,020.00	223,923.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,556,943.00	1,543,276.00	-0.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	340,875.00	360,560.00	5.8%
PERS		3201-3202	320,258.00	333,303.00	4.1%
OASDI/Medicare/Alternative		3301-3302	156,132.00	145,488.00	-6.8%
Health and Welfare Benefits		3401-3402	43,233.00	49,896.00	15.4%
Unemployment Insurance		3501-3502	1,592.97	1,614.00	1.3%
Workers' Compensation		3601-3602	62,986.00	56,716.00	-10.0%
OPEB, Allocated		3701-3702	40,132.00	41,069.00	2.3%
OPEB, Active Employees		3751-3752	31,089.00	32,639.00	5.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			996,297.97	1,021,285.00	2.5%
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	131,253.31	149,447.00	13.9%
Noncapitalized Equipment		4400	5,370.69	5,371.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			136,624.00	154,818.00	13.3%

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	20,500.00	17,000.00	-17.1%
Dues and Memberships		5300	3,000.00	2,000.00	-33.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	43,200.00	52,200.00	20.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,558.00	3,000.00	17.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,628.00	1,628.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	673,955.00	680,278.00	0.9%
Communications		5900	18,055.00	6,100.00	-66.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			762,896.00	762,206.00	-0.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	272,615.28	233,631.00	-14.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			272,615.28	233,631.00	-14.3%
TOTAL, EXPENDITURES			5,345,401.25	5,328,238.00	-0.3%

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

Description	Function Codes	Object Codes	2018-19 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	1,105,229.00	1,105,229.00	0.0%
3) Other State Revenue		8300-8599	3,848,117.00	3,848,117.00	0.0%
4) Other Local Revenue		8600-8799	390,776.28	388,526.00	-0.6%
5) TOTAL, REVENUES			5,344,122.28	5,341,872.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,911,608.28	3,930,321.00	0.5%
2) Instruction - Related Services	2000-2999		973,689.69	963,669.00	-1.0%
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		272,615.28	233,631.00	-14.3%
8) Plant Services	8000-8999		187,488.00	200,617.00	7.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,345,401.25	5,328,238.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,278.97)	13,634.00	-1166.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,278.97)	13,634.00	-1166.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	63,533.51	62,254.54	-2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			63,533.51	62,254.54	-2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,533.51	62,254.54	-2.0%
2) Ending Balance, June 30 (E + F1e)			62,254.54	75,888.54	21.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	62,254.54	75,888.54	21.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	31,946.00	31,946.00
9010	Other Restricted Local	30,308.54	43,942.54
Total, Restricted Balance		62,254.54	75,888.54

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	7,945,000.00	7,945,000.00	0.0%
3) Other State Revenue		8300-8599	480,500.00	480,500.00	0.0%
4) Other Local Revenue		8600-8799	573,175.00	573,175.00	0.0%
5) TOTAL, REVENUES			8,998,675.00	8,998,675.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,084,404.00	4,499,118.00	10.2%
3) Employee Benefits		3000-3999	1,243,570.00	1,558,015.00	25.3%
4) Books and Supplies		4000-4999	4,591,560.00	3,021,200.00	-34.2%
5) Services and Other Operating Expenditures		5000-5999	229,551.00	230,300.00	0.3%
6) Capital Outlay		6000-6999	416,182.00	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	451,432.00	441,230.00	-2.3%
9) TOTAL, EXPENDITURES			11,016,699.00	9,749,863.00	-11.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,018,024.00)	(751,188.00)	-62.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	135,000.00	135,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			135,000.00	135,000.00	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)			(1,883,024.00)	(616,188.00)	-67.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,798,019.80	3,914,995.80	-32.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,798,019.80	3,914,995.80	-32.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,798,019.80	3,914,995.80	-32.5%
2) Ending Balance, June 30 (E + F1e)			3,914,995.80	3,298,807.80	-15.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,450.00	0.00	-100.0%
Stores		9712	152,963.70	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	3,759,582.10	3,298,807.80	-12.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	4,145,459.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	2,450.00		
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	152,963.70		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,300,873.35		
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	98.26		
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			98.26		
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)			4,300,775.09		

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	7,945,000.00	7,945,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,945,000.00	7,945,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	480,500.00	480,500.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			480,500.00	480,500.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	506,175.00	506,175.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	17,000.00	17,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			573,175.00	573,175.00	0.0%
TOTAL, REVENUES			8,998,675.00	8,998,675.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,248,530.00	3,589,879.00	10.5%
Classified Supervisors' and Administrators' Salaries		2300	603,061.00	605,355.00	0.4%
Clerical, Technical and Office Salaries		2400	232,813.00	230,683.00	-0.9%
Other Classified Salaries		2900	0.00	73,201.00	New
TOTAL, CLASSIFIED SALARIES			4,084,404.00	4,499,118.00	10.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	693,859.00	932,899.00	34.5%
OASDI/Medicare/Alternative		3301-3302	292,082.00	342,666.00	17.3%
Health and Welfare Benefits		3401-3402	72,733.00	85,540.00	17.6%
Unemployment Insurance		3501-3502	1,914.00	2,390.00	24.9%
Workers' Compensation		3601-3602	78,383.00	80,921.00	3.2%
OPEB, Allocated		3701-3702	51,950.00	58,617.00	12.8%
OPEB, Active Employees		3751-3752	52,649.00	54,982.00	4.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,243,570.00	1,558,015.00	25.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	533,700.00	296,200.00	-44.5%
Noncapitalized Equipment		4400	118,128.00	50,000.00	-57.7%
Food		4700	3,939,732.00	2,675,000.00	-32.1%
TOTAL, BOOKS AND SUPPLIES			4,591,560.00	3,021,200.00	-34.2%

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	16,000.00	13,500.00	-15.6%
Dues and Memberships		5300	1,700.00	2,000.00	17.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,171.00	40,000.00	-5.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,000.00	5,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	161,180.00	166,300.00	3.2%
Communications		5900	3,500.00	3,500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			229,551.00	230,300.00	0.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	416,182.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			416,182.00	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	451,432.00	441,230.00	-2.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			451,432.00	441,230.00	-2.3%
TOTAL, EXPENDITURES			11,016,699.00	9,749,863.00	-11.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	135,000.00	135,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			135,000.00	135,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			135,000.00	135,000.00	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	7,945,000.00	7,945,000.00	0.0%
3) Other State Revenue		8300-8599	480,500.00	480,500.00	0.0%
4) Other Local Revenue		8600-8799	573,175.00	573,175.00	0.0%
5) TOTAL, REVENUES			8,998,675.00	8,998,675.00	0.0%
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		10,565,267.00	9,308,633.00	-11.9%
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		451,432.00	441,230.00	-2.3%
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			11,016,699.00	9,749,863.00	-11.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,018,024.00)	(751,188.00)	-62.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	135,000.00	135,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			135,000.00	135,000.00	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)			(1,883,024.00)	(616,188.00)	-67.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,798,019.80	3,914,995.80	-32.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,798,019.80	3,914,995.80	-32.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,798,019.80	3,914,995.80	-32.5%
2) Ending Balance, June 30 (E + F1e)			3,914,995.80	3,298,807.80	-15.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,450.00	0.00	-100.0%
Stores		9712	152,963.70	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	3,759,582.10	3,298,807.80	-12.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	834,397.85	391.55
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	1,574,621.01	1,920,423.01
5330	Child Nutrition: Summer Food Service Program Operations	1,312,965.13	1,318,026.13
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	9,000.00	19,023.00
9010	Other Restricted Local	28,598.11	40,944.11
Total, Restricted Balance		3,759,582.10	3,298,807.80

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	822,039.00	0.00	-100.0%
5) TOTAL, REVENUES			822,039.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	290,099.00	1,019,237.00	251.3%
3) Employee Benefits		3000-3999	87,670.00	337,272.00	284.7%
4) Books and Supplies		4000-4999	107,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	260,334.00	0.00	-100.0%
6) Capital Outlay		6000-6999	192,433,336.00	92,000,000.00	-52.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			193,178,439.00	93,356,509.00	-51.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(192,356,400.00)	(93,356,509.00)	-51.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	145,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			145,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,356,400.00)	(93,356,509.00)	97.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	165,421,191.91	118,064,791.91	-28.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			165,421,191.91	118,064,791.91	-28.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			165,421,191.91	118,064,791.91	-28.6%
2) Ending Balance, June 30 (E + F1e)			118,064,791.91	24,708,282.91	-79.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	118,064,791.91	24,708,282.91	-79.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	104,437,237.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			104,437,237.36		
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	36,387.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	500,000.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			536,387.92		
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)			103,900,849.44		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	822,039.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			822,039.00	0.00	-100.0%
TOTAL, REVENUES			822,039.00	0.00	-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	227,584.00	911,710.00	300.6%
Clerical, Technical and Office Salaries		2400	62,515.00	107,527.00	72.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			290,099.00	1,019,237.00	251.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	52,398.00	211,322.00	303.3%
OASDI/Medicare/Alternative		3301-3302	21,232.00	76,822.00	261.8%
Health and Welfare Benefits		3401-3402	2,554.00	10,993.00	330.4%
Unemployment Insurance		3501-3502	146.00	517.00	254.1%
Workers' Compensation		3601-3602	5,892.00	18,311.00	210.8%
OPEB, Allocated		3701-3702	3,802.00	13,257.00	248.7%
OPEB, Active Employees		3751-3752	1,646.00	6,050.00	267.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			87,670.00	337,272.00	284.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	105,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			107,000.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,330.00	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%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	258,004.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			260,334.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,000,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	189,965,148.00	92,000,000.00	-51.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,468,188.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			192,433,336.00	92,000,000.00	-52.2%
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 Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			193,178,439.00	93,356,509.00	-51.7%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	145,000,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			145,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			145,000,000.00	0.00	-100.0%

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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	822,039.00	0.00	-100.0%
5) TOTAL, REVENUES			822,039.00	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		193,178,439.00	93,356,509.00	-51.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			193,178,439.00	93,356,509.00	-51.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(192,356,400.00)	(93,356,509.00)	-51.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	145,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			145,000,000.00	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)			(47,356,400.00)	(93,356,509.00)	97.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	165,421,191.91	118,064,791.91	-28.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			165,421,191.91	118,064,791.91	-28.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			165,421,191.91	118,064,791.91	-28.6%
2) Ending Balance, June 30 (E + F1e)			118,064,791.91	24,708,282.91	-79.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	118,064,791.91	24,708,282.91	-79.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
9010	Other Restricted Local	118,064,791.91	24,708,282.91
Total, Restricted Balance		118,064,791.91	24,708,282.91

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,629,191.00	1,750,000.00	7.4%
5) TOTAL, REVENUES			1,629,191.00	1,750,000.00	7.4%
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	204,536.00	100,000.00	-51.1%
6) Capital Outlay		6000-6999	311,308.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,237,804.00	1,250,000.00	1.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,753,648.00	1,350,000.00	-23.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(124,457.00)	400,000.00	-421.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(124,457.00)	400,000.00	-421.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,395,730.49	2,271,273.49	-5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,395,730.49	2,271,273.49	-5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,395,730.49	2,271,273.49	-5.2%
2) Ending Balance, June 30 (E + F1e)			2,271,273.49	2,671,273.49	17.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,271,273.49	2,671,273.49	17.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,261,304.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	362,203.40		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,623,508.01		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,623,508.01		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	25,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,604,191.00	1,750,000.00	9.1%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,629,191.00	1,750,000.00	7.4%
TOTAL, REVENUES			1,629,191.00	1,750,000.00	7.4%

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			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	204,536.00	100,000.00	-51.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			204,536.00	100,000.00	-51.1%
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	311,308.00	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			311,308.00	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	487,804.00	500,000.00	2.5%
Other Debt Service - Principal		7439	750,000.00	750,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,237,804.00	1,250,000.00	1.0%
TOTAL, EXPENDITURES			1,753,648.00	1,350,000.00	-23.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,629,191.00	1,750,000.00	7.4%
5) TOTAL, REVENUES			1,629,191.00	1,750,000.00	7.4%
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		515,844.00	100,000.00	-80.6%
9) Other Outgo	9000-9999	Except 7600-7699	1,237,804.00	1,250,000.00	1.0%
10) TOTAL, EXPENDITURES			1,753,648.00	1,350,000.00	-23.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(124,457.00)	400,000.00	-421.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(124,457.00)	400,000.00	-421.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,395,730.49	2,271,273.49	-5.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,395,730.49	2,271,273.49	-5.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,395,730.49	2,271,273.49	-5.2%
2) Ending Balance, June 30 (E + F1e)			2,271,273.49	2,671,273.49	17.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,271,273.49	2,671,273.49	17.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
9010	Other Restricted Local	2,271,273.49	2,671,273.49
Total, Restricted Balance		2,271,273.49	2,671,273.49

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	499,381.00	0.00	-100.0%
5) TOTAL, REVENUES			499,381.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	499,381.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			499,381.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	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%

Description			2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Resource Codes	Object Codes				
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%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	499,381.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			499,381.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			499,381.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	499,381.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			499,381.00	0.00	-100.0%
TOTAL, REVENUES			499,381.00	0.00	-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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	499,381.00	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			499,381.00	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	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			499,381.00	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	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 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	499,381.00	0.00	-100.0%
5) TOTAL, REVENUES			499,381.00	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		499,381.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			499,381.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	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%

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%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
Total, Restricted Balance		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	4,237.00	0.00	-100.0%
5) TOTAL, REVENUES			4,237.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,237.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,237.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	443,053.47	447,290.47	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			443,053.47	447,290.47	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			443,053.47	447,290.47	1.0%
2) Ending Balance, June 30 (E + F1e)			447,290.47	447,290.47	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	447,290.47	447,290.47	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			2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Resource Codes	Object Codes				
G. ASSETS					
1) Cash					
a) in County Treasury	9110		451,428.99		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) TOTAL, ASSETS			451,428.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			451,428.99		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,237.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,237.00	0.00	-100.0%
TOTAL, REVENUES			4,237.00	0.00	-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			0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,237.00	0.00	-100.0%
5) TOTAL, REVENUES			4,237.00	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)			4,237.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,237.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	443,053.47	447,290.47	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			443,053.47	447,290.47	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			443,053.47	447,290.47	1.0%
2) Ending Balance, June 30 (E + F1e)			447,290.47	447,290.47	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	447,290.47	447,290.47	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%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
9010	Other Restricted Local	447,290.47	447,290.47
Total, Restricted Balance		447,290.47	447,290.47

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	2,023,325.00	2,161,672.00	6.8%
3) Other State Revenue		8300-8599	136,300.00	136,300.00	0.0%
4) Other Local Revenue		8600-8799	22,826,266.00	18,698,382.00	-18.1%
5) TOTAL, REVENUES			24,985,891.00	20,996,354.00	-16.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	27,483,773.50	32,051,585.00	16.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			27,483,773.50	32,051,585.00	16.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,497,882.50)	(11,055,231.00)	342.6%
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	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	11,055,231.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,055,231.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,557,348.50	(11,055,231.00)	-229.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,412,755.25	27,970,103.75	44.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,412,755.25	27,970,103.75	44.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,412,755.25	27,970,103.75	44.1%
2) Ending Balance, June 30 (E + F1e)			27,970,103.75	16,914,872.75	-39.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	27,970,103.75	16,914,872.75	-39.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,913,006.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			15,913,006.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			15,913,006.44		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	2,023,325.00	2,161,672.00	6.8%
TOTAL, FEDERAL REVENUE			2,023,325.00	2,161,672.00	6.8%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	136,300.00	136,300.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			136,300.00	136,300.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	20,870,566.00	16,742,682.00	-19.8%
Unsecured Roll		8612	943,100.00	943,100.00	0.0%
Prior Years' Taxes		8613	158,000.00	158,000.00	0.0%
Supplemental Taxes		8614	689,500.00	689,500.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	165,100.00	165,100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,826,266.00	18,698,382.00	-18.1%
TOTAL, REVENUES			24,985,891.00	20,996,354.00	-16.0%

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	5,040,696.00	1,612,985.00	-68.0%
Bond Interest and Other Service Charges		7434	22,443,077.50	30,438,600.00	35.6%
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)			27,483,773.50	32,051,585.00	16.6%
TOTAL, EXPENDITURES			27,483,773.50	32,051,585.00	16.6%

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	11,055,231.00	0.00	-100.0%
(c) TOTAL, SOURCES			11,055,231.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			11,055,231.00	0.00	-100.0%

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	2,023,325.00	2,161,672.00	6.8%
3) Other State Revenue		8300-8599	136,300.00	136,300.00	0.0%
4) Other Local Revenue		8600-8799	22,826,266.00	18,698,382.00	-18.1%
5) TOTAL, REVENUES			24,985,891.00	20,996,354.00	-16.0%
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	27,483,773.50	32,051,585.00	16.6%
10) TOTAL, EXPENDITURES			27,483,773.50	32,051,585.00	16.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,497,882.50)	(11,055,231.00)	342.6%
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	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	11,055,231.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,055,231.00	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)			8,557,348.50	(11,055,231.00)	-229.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,412,755.25	27,970,103.75	44.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,412,755.25	27,970,103.75	44.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,412,755.25	27,970,103.75	44.1%
2) Ending Balance, June 30 (E + F1e)			27,970,103.75	16,914,872.75	-39.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	27,970,103.75	16,914,872.75	-39.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
9010	Other Restricted Local	27,970,103.75	16,914,872.75
Total, Restricted Balance		27,970,103.75	16,914,872.75

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	18,817.49	18,817.49	19,207.62	18,636.27	18,636.27	18,636.27
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	18,817.49	18,817.49	19,207.62	18,636.27	18,636.27	18,636.27
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	18,817.49	18,817.49	19,207.62	18,636.27	18,636.27	18,636.27
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	125,671,197.42	301	158,322.33	303	125,512,875.09	305	3,025,061.89		307	122,487,813.20	309
2000 - Classified Salaries	49,191,189.81	311	169,505.78	313	49,021,684.03	315	6,542,349.73		317	42,479,334.30	319
3000 - Employee Benefits	51,841,452.15	321	1,640,333.57	323	50,201,118.58	325	2,287,076.13		327	47,914,042.45	329
4000 - Books, Supplies Equip Replace. (6500)	8,154,283.21	331	133,231.82	333	8,021,051.39	335	1,443,001.62		337	6,578,049.77	339
5000 - Services. . . & 7300 - Indirect Costs	26,920,686.26	341	396,875.46	343	26,523,810.80	345	13,036,233.03		347	13,487,577.77	349
TOTAL					259,280,539.89	365	TOTAL			232,946,817.49	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	97,591,277.36		375
2. Salaries of Instructional Aides Per EC 41011.	2100	11,307,018.05		380
3. STRS.	3101 & 3102	24,285,610.24		382
4. PERS.	3201 & 3202	2,851,417.94		383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,716,450.59		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	904,435.47		385
7. Unemployment Insurance.	3501 & 3502	85,084.02		390
8. Workers' Compensation Insurance.	3601 & 3602	2,177,447.35		392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	658,571.80		
10. Other Benefits (EC 22310).	3901 & 3902	295,000.00		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		142,872,312.82		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		230,246.11		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		1,097,440.38		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.		141,544,626.33		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.		60.76%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')				

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	60.76%
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).	232,946,817.49
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	126,094,789.94	301	154,906.00	303	125,939,883.94	305	2,409,743.00		307	123,530,140.94	309
2000 - Classified Salaries	50,023,570.16	311	232,976.00	313	49,790,594.16	315	6,651,111.00		317	43,139,483.16	319
3000 - Employee Benefits	53,821,082.18	321	2,211,481.46	323	51,609,600.72	325	2,792,582.00		327	48,817,018.72	329
4000 - Books, Supplies Equip Replace. (6500)	7,824,323.68	331	8,689.00	333	7,815,634.68	335	1,320,332.00		337	6,495,302.68	339
5000 - Services. . . & 7300 - Indirect Costs	25,031,219.00	341	442,835.00	343	24,588,384.00	345	13,781,289.00		347	10,807,095.00	349
TOTAL					259,744,097.50	365	TOTAL			232,789,040.50	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	98,754,489.33	375
2. Salaries of Instructional Aides Per EC 41011.	2100	11,128,071.89	380
3. STRS.	3101 & 3102	24,784,983.89	382
4. PERS.	3201 & 3202	2,862,004.71	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,694,016.72	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	944,379.69	385
7. Unemployment Insurance.	3501 & 3502	58,316.29	390
8. Workers' Compensation Insurance.	3601 & 3602	2,018,925.39	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	695,572.95	
10. Other Benefits (EC 22310).	3901 & 3902	250,000.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		144,190,760.86	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		226,258.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		1,487,558.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		142,476,944.86	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.		61.20%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	61.20%
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).	232,789,040.50
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

Schools Insurance Authority

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

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

Date of Meeting: Jun 19, 2019

For additional information on this certification, please contact:

Name: Vickie Chang

Title: Director of Business Services

Telephone: 510-784-2613

E-mail: vchang@husd.k12.ca.us

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	266,768,640.82
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	18,087,344.82
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	13,045.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	924,392.14
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	556,047.20
4. Other Transfers Out	All	9200	7200-7299	3,397,851.00
5. Interfund Transfers Out	All	9300	7600-7629	135,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				5,026,335.34
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	2,018,024.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				245,672,984.66

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)		18,817.49
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,055.57
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.)	234,325,127.93	12,106.43
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	234,325,127.93	12,106.43
B. Required effort (Line A.2 times 90%)	210,892,615.14	10,895.79
C. Current year expenditures (Line I.E and Line II.B)	245,672,984.66	13,055.57
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 7,596,458.34
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 217,547,997.38

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.49%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

Entry required

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	8,989,855.85
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,550,063.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	55,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	772,435.84
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	12,367,354.69
9. Carry-Forward Adjustment (Part IV, Line F)	(1,706,295.81)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,661,058.88

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	157,473,822.31
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	35,443,992.46
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	21,002,027.08
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	660,704.52
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	13,045.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,356,145.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,086.09
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	140,692.18
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)	21,360,396.36
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,440,922.66
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,072,785.97
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	10,149,085.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	256,114,704.63

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

(Line A8 divided by Line B18) 4.83%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18) 4.16%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>12,367,354.69</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>891,985.61</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(776,881.47)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.54%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.54%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.4%) times Part III, Line B18); zero if positive	<u>(1,706,295.81)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(1,706,295.81)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.16%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-853,147.91) is applied to the current year calculation and the remainder (\$-853,147.90) is deferred to one or more future years:	<u>4.50%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-568,765.27) is applied to the current year calculation and the remainder (\$-1,137,530.54) is deferred to one or more future years:	<u>4.61%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(1,706,295.81)</u>

Approved indirect cost rate: 5.54%
Highest rate used in any program: 6.40%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	5,046,696.43	275,000.00	5.45%
01	3060	412,380.14	22,845.86	5.54%
01	3110	124,875.87	6,918.13	5.54%
01	3310	3,169,762.62	175,604.00	5.54%
01	3311	32,164.00	1,782.00	5.54%
01	3312	504,964.00	27,975.00	5.54%
01	3315	170,804.43	9,462.57	5.54%
01	3318	23,862.00	1,481.00	6.21%
01	3385	108,098.00	5,988.00	5.54%
01	3550	163,481.00	8,499.00	5.20%
01	4035	728,643.15	40,366.84	5.54%
01	4124	3,845,575.68	192,278.79	5.00%
01	4127	6,935.00	257.00	3.71%
01	4128	89,106.00	5,193.00	5.83%
01	4201	90,702.77	5,024.93	5.54%
01	4203	560,705.19	12,660.80	2.26%
01	5810	1,798,605.62	2,758.00	0.15%
01	6010	3,314,327.38	165,716.37	5.00%
01	6515	5,280.00	292.00	5.53%
01	7085	558,980.00	30,967.00	5.54%
01	7220	71,485.69	3,921.00	5.49%
01	7338	25,987.82	1,439.72	5.54%
01	7810	84,016.00	4,654.00	5.54%
01	8150	4,823,728.80	275,000.00	5.70%
01	9010	7,084,962.52	2,368.00	0.03%
11	5610	350,265.86	19,404.14	5.54%
11	6391	1,760,782.00	94,500.00	5.37%
11	9010	109,276.00	4,724.00	4.32%
12	5025	1,053,873.00	58,385.00	5.54%
12	6105	3,563,784.00	197,433.00	5.54%
12	9010	353,228.97	16,797.28	4.76%
13	5310	8,387,475.00	340,000.00	4.05%
13	5320	1,407,120.00	90,000.00	6.40%
13	5330	241,994.00	15,000.00	6.20%
13	5340	105,000.00	6,000.00	5.71%
13	9010	7,496.00	432.00	5.76%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.78		146,932.89	146,933.67
2. State Lottery Revenue	8560	3,247,782.83		1,315,494.11	4,563,276.94
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,247,783.61	0.00	1,462,427.00	4,710,210.61
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,563,656.26			2,563,656.26
2. Classified Salaries	2000-2999	48,699.57			48,699.57
3. Employee Benefits	3000-3999	635,066.00			635,066.00
4. Books and Supplies	4000-4999	0.00		1,159,507.52	1,159,507.52
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	361.00			361.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,247,782.83	0.00	1,159,507.52	4,407,290.35
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.78	0.00	302,919.48	302,920.26
D. COMMENTS:					

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

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

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	203,430,408.00	1.62%	206,724,064.00	0.55%	207,868,002.00
2. Federal Revenues	8100-8299	325,000.00	0.00%	325,000.00	0.00%	325,000.00
3. Other State Revenues	8300-8599	3,705,229.00	1.01%	3,742,729.00	0.00%	3,742,729.00
4. Other Local Revenues	8600-8799	4,587,329.00	1.63%	4,662,329.00	0.00%	4,662,329.00
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	(42,255,507.00)	3.11%	(43,570,757.00)	2.56%	(44,685,832.00)
6. Total (Sum lines A1 thru A5c)		169,792,459.00	1.23%	171,883,365.00	0.02%	171,912,228.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				101,275,341.64		101,500,798.00
b. Step & Column Adjustment				1,012,752.36		1,015,008.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(787,296.00)		(1,048,495.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	101,275,341.64	0.22%	101,500,798.00	-0.03%	101,467,311.00
2. Classified Salaries						
a. Base Salaries				26,738,291.52		27,166,103.52
b. Step & Column Adjustment				427,812.00		488,990.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,738,291.52	1.60%	27,166,103.52	1.80%	27,655,093.52
3. Employee Benefits	3000-3999	30,742,515.26	7.75%	33,125,277.00	0.65%	33,340,984.00
4. Books and Supplies	4000-4999	4,191,110.58	0.00%	4,191,111.00	0.00%	4,191,111.00
5. Services and Other Operating Expenditures	5000-5999	8,668,891.00	-2.88%	8,418,891.00	0.00%	8,418,891.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,397,851.00	0.00%	3,397,851.00	0.00%	3,397,851.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,752,744.00)	0.00%	(1,752,744.00)	0.00%	(1,752,744.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	135,000.00	0.00%	135,000.00	0.00%	135,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						(2,802,451.86)
11. Total (Sum lines B1 thru B10)		173,396,257.00	1.61%	176,182,287.52	-1.21%	174,051,045.66
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,603,798.00)		(4,298,922.52)		(2,138,817.66)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		18,375,330.18		14,771,532.18		10,472,609.66
2. Ending Fund Balance (Sum lines C and D1)		14,771,532.18		10,472,609.66		8,333,792.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	121,377.77		121,378.00		121,378.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,008,570.00		8,141,769.00		8,212,414.00
2. Unassigned/Unappropriated	9790	6,641,584.41		2,209,462.66		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		14,771,532.18		10,472,609.66		8,333,792.00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,008,570.00		8,141,769.00		8,212,414.00
c. Unassigned/Unappropriated	9790	6,641,584.41		2,209,462.66		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		14,650,154.41		10,351,231.66		8,212,414.00
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.						
Staffing and expenditure reductions are projected on lines B1d, B2d and B10. Please see attached list for budget assumptions.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,326,802.00	0.00%	1,326,802.00	0.00%	1,326,802.00
2. Federal Revenues	8100-8299	17,750,357.00	0.00%	17,750,357.00	0.00%	17,750,357.00
3. Other State Revenues	8300-8599	16,135,788.00	0.00%	16,135,788.00	0.00%	16,135,788.00
4. Other Local Revenues	8600-8799	15,651,356.00	0.48%	15,726,356.00	0.48%	15,801,356.00
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	42,255,507.00	3.11%	43,570,757.00	2.56%	44,685,832.00
6. Total (Sum lines A1 thru A5c)		93,119,810.00	1.49%	94,510,060.00	1.26%	95,700,135.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				24,819,448.30		25,166,198.30
b. Step & Column Adjustment				346,750.00		352,992.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,819,448.30	1.40%	25,166,198.30	1.40%	25,519,190.30
2. Classified Salaries						
a. Base Salaries				23,285,278.64		23,557,842.64
b. Step & Column Adjustment				272,564.00		276,926.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,285,278.64	1.17%	23,557,842.64	1.18%	23,834,768.64
3. Employee Benefits	3000-3999	23,078,566.92	5.13%	24,263,170.00	4.96%	25,466,899.00
4. Books and Supplies	4000-4999	3,633,213.10	-1.38%	3,583,213.00	-1.40%	3,533,213.00
5. Services and Other Operating Expenditures	5000-5999	17,103,344.00	-0.58%	17,003,344.00	-0.59%	16,903,344.00
6. Capital Outlay	6000-6999	484,500.00	0.00%	484,500.00	0.00%	484,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	140,000.00	0.00%	140,000.00	0.00%	140,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,011,728.00	0.00%	1,011,728.00	0.00%	1,011,728.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		93,556,078.96	1.77%	95,209,995.94	1.77%	96,893,642.94
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(436,268.96)		(699,935.94)		(1,193,507.94)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,560,240.63		4,123,971.67		3,424,035.73
2. Ending Fund Balance (Sum lines C and D1)		4,123,971.67		3,424,035.73		2,230,527.79
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	4,123,971.67		3,424,035.73		2,230,527.79
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,123,971.67		3,424,035.73		2,230,527.79

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

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	204,757,210.00	1.61%	208,050,866.00	0.55%	209,194,804.00
2. Federal Revenues	8100-8299	18,075,357.00	0.00%	18,075,357.00	0.00%	18,075,357.00
3. Other State Revenues	8300-8599	19,841,017.00	0.19%	19,878,517.00	0.00%	19,878,517.00
4. Other Local Revenues	8600-8799	20,238,685.00	0.74%	20,388,685.00	0.37%	20,463,685.00
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)		262,912,269.00	1.32%	266,393,425.00	0.46%	267,612,363.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				126,094,789.94		126,666,996.30
b. Step & Column Adjustment				1,359,502.36		1,368,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(787,296.00)		(1,048,495.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	126,094,789.94	0.45%	126,666,996.30	0.25%	126,986,501.30
2. Classified Salaries						
a. Base Salaries				50,023,570.16		50,723,946.16
b. Step & Column Adjustment				700,376.00		765,916.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	50,023,570.16	1.40%	50,723,946.16	1.51%	51,489,862.16
3. Employee Benefits	3000-3999	53,821,082.18	6.63%	57,388,447.00	2.47%	58,807,883.00
4. Books and Supplies	4000-4999	7,824,323.68	-0.64%	7,774,324.00	-0.64%	7,724,324.00
5. Services and Other Operating Expenditures	5000-5999	25,772,235.00	-1.36%	25,422,235.00	-0.39%	25,322,235.00
6. Capital Outlay	6000-6999	484,500.00	0.00%	484,500.00	0.00%	484,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,537,851.00	0.00%	3,537,851.00	0.00%	3,537,851.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(741,016.00)	0.00%	(741,016.00)	0.00%	(741,016.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	135,000.00	0.00%	135,000.00	0.00%	135,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(2,802,451.86)
11. Total (Sum lines B1 thru B10)		266,952,335.96	1.66%	271,392,283.46	-0.16%	270,944,688.60
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(4,040,066.96)		(4,998,858.46)		(3,332,325.60)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		22,935,570.81		18,895,503.85		13,896,645.39
2. Ending Fund Balance (Sum lines C and D1)		18,895,503.85		13,896,645.39		10,564,319.79
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	121,377.77		121,378.00		121,378.00
b. Restricted	9740	4,123,971.67		3,424,035.73		2,230,527.79
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,008,570.00		8,141,769.00		8,212,414.00
2. Unassigned/Unappropriated	9790	6,641,584.41		2,209,462.66		0.00
f. Total Components of Ending Fund Balance		18,895,503.85		13,896,645.39		10,564,319.79
(Line D3f must agree with line D2)						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,008,570.00		8,141,769.00		8,212,414.00
c. Unassigned/Unappropriated	9790	6,641,584.41		2,209,462.66		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		14,650,154.41		10,351,231.66		8,212,414.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.49%		3.81%		3.03%
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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		18,636.27		18,299.94		18,036.31
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		266,952,335.96		271,392,283.46		270,944,688.60
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		266,952,335.96		271,392,283.46		270,944,688.60
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)		8,008,570.08		8,141,768.50		8,128,340.66
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		8,008,570.08		8,141,768.50		8,128,340.66
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(10,205.20)	0.00	(876,612.62)				
Other Sources/Uses Detail					0.00	135,000.00		
Fund Reconciliation							2,333,500.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	3,577.20	0.00	152,565.34	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,070,500.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,628.00	0.00	272,615.28	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	763,000.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	5,000.00	0.00	451,432.00	0.00				
Other Sources/Uses Detail					135,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	500,000.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	10,205.20	(10,205.20)	876,612.62	(876,612.62)	135,000.00	135,000.00	2,333,500.00	2,333,500.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(11,228.00)	0.00	(741,016.00)				
Other Sources/Uses Detail					0.00	135,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	4,600.00	0.00	66,155.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,628.00	0.00	233,631.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	5,000.00	0.00	441,230.00	0.00				
Other Sources/Uses Detail					135,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	11,228.00	(11,228.00)	741,016.00	(741,016.00)	135,000.00	135,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	19,834	19,816		
Charter School				
Total ADA	19,834	19,816	0.1%	Met
Second Prior Year (2017-18)				
District Regular	19,795	19,471		
Charter School				
Total ADA	19,795	19,471	1.6%	Not Met
First Prior Year (2018-19)				
District Regular	19,137	19,208		
Charter School		0		
Total ADA	19,137	19,208	N/A	Met
Budget Year (2019-20)				
District Regular	18,636			
Charter School	0			
Total ADA	18,636			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Review demographic study and analyze impacts of charter school enrollment.

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	20,850	22,922		
Charter School				
Total Enrollment	20,850	22,922	N/A	Met
Second Prior Year (2017-18)				
District Regular	20,771	22,734		
Charter School				
Total Enrollment	20,771	22,734	N/A	Met
First Prior Year (2018-19)				
District Regular				
Charter School	20,193	19,911		
Total Enrollment	20,193	19,911	1.4%	Not Met
Budget Year (2019-20)				
District Regular	19,624			
Charter School				
Total Enrollment	19,624			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Review demographic study and analyze impacts of charter school enrollment.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	19,795	22,922	
Charter School		0	
Total ADA/Enrollment	19,795	22,922	86.4%
Second Prior Year (2017-18)			
District Regular	19,406	22,734	
Charter School			
Total ADA/Enrollment	19,406	22,734	85.4%
First Prior Year (2018-19)			
District Regular	18,817		
Charter School	0	19,911	
Total ADA/Enrollment	18,817	19,911	94.5%
Historical Average Ratio:			88.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			89.3%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2019-20)				
District Regular	18,636	19,624		
Charter School	0			
Total ADA/Enrollment	18,636	19,624	95.0%	Not Met
1st Subsequent Year (2020-21)				
District Regular	18,300	19,272		
Charter School				
Total ADA/Enrollment	18,300	19,272	95.0%	Not Met
2nd Subsequent Year (2021-22)				
District Regular	18,036	18,992		
Charter School				
Total ADA/Enrollment	18,036	18,992	95.0%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Figures for 2016-17 and 2017-18 are incorrectly reflected on here. These figures are populated and cannot be overwritten. The actual P-2 are 19,732 and 19,406. The actual enrollment are 20,771 and 20,429. Based on these correct figures, the correct historical average ratio for the District's ADA to enrollment standard is 95.33%. The District did meet the ADA to enrollment ratio for the budget year and subsequent two fiscal years.

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	19,207.62	18,636.27	18,434.55	18,098.22
b. Prior Year ADA (Funded)		19,207.62	18,636.27	18,434.55
c. Difference (Step 1a minus Step 1b)		(571.35)	(201.72)	(336.33)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.97%	-1.08%	-1.82%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00	0.00
c. Economic Recovery Target Funding (current year increment)		N/A	N/A	N/A
d. Total (Lines 2b2 plus Line 2c)	0.00	0.00	0.00	0.00
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)	0.00%	0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)				
	-2.97%	-1.08%	-1.82%	
LCFF Revenue Standard (Step 3, plus/minus 1%):	-3.97% to -1.97%	-2.08% to -.08%	-2.82% to -.82%	

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	71,302,730.00	71,190,793.00	71,190,793.00	71,190,793.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	208,310,800.00	210,615,893.00	213,909,549.00	215,053,487.00
District's Projected Change in LCFF Revenue:		1.11%	1.56%	0.53%
LCFF Revenue Standard:		-3.97% to -1.97%	-2.08% to -.08%	-2.82% to -.82%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Enrollment is projected to further decrease in budget year and subsequent two fiscal years.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	147,550,514.28	165,678,137.24	89.1%
Second Prior Year (2017-18)	150,772,867.30	167,363,071.60	90.1%
First Prior Year (2018-19)	156,670,979.69	173,199,775.91	90.5%
	Historical Average Ratio:		89.9%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	3.0%	3.0%	3.0%
	86.9% to 92.9%	86.9% to 92.9%	86.9% to 92.9%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2019-20)	158,756,148.42	173,261,257.00	91.6%	Met
1st Subsequent Year (2020-21)	161,792,178.52	176,047,287.52	91.9%	Met
2nd Subsequent Year (2021-22)	162,463,388.52	173,916,045.66	93.4%	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)

\$2.8M in unidentified ongoing expenditures are needed in 2021-22.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-2.97%	-1.08%	-1.82%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.97% to 7.03%	-11.08% to 8.92%	-11.82% to 8.18%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.97% to 2.03%	-6.08% to 3.92%	-6.82% to 3.18%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2018-19)	19,101,521.73		
Budget Year (2019-20)	18,075,357.00	-5.37%	No
1st Subsequent Year (2020-21)	18,075,357.00	0.00%	No
2nd Subsequent Year (2021-22)	18,075,357.00	0.00%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2018-19)	25,655,311.79		
Budget Year (2019-20)	19,841,017.00	-22.66%	Yes
1st Subsequent Year (2020-21)	19,878,517.00	0.19%	No
2nd Subsequent Year (2021-22)	19,878,517.00	0.00%	No

Explanation:
(required if Yes)

Elimination of one-time mandated cost and exclusion d carryover in budget year projection.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2018-19)	20,192,503.68		
Budget Year (2019-20)	20,238,685.00	0.23%	No
1st Subsequent Year (2020-21)	20,388,685.00	0.74%	No
2nd Subsequent Year (2021-22)	20,463,685.00	0.37%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2018-19)	8,129,222.84		
Budget Year (2019-20)	7,824,323.68	-3.75%	No
1st Subsequent Year (2020-21)	7,774,324.00	-0.64%	No
2nd Subsequent Year (2021-22)	7,724,324.00	-0.64%	No

Explanation:
(required if Yes)

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

First Prior Year (2018-19)	27,797,298.88		
Budget Year (2019-20)	25,772,235.00	-7.29%	No
1st Subsequent Year (2020-21)	25,422,235.00	-1.36%	No
2nd Subsequent Year (2021-22)	25,322,235.00	-0.39%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2018-19)	64,949,337.20		
Budget Year (2019-20)	58,155,059.00	-10.46%	Met
1st Subsequent Year (2020-21)	58,342,559.00	0.32%	Met
2nd Subsequent Year (2021-22)	58,417,559.00	0.13%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2018-19)	35,926,521.72		
Budget Year (2019-20)	33,596,558.68	-6.49%	Met
1st Subsequent Year (2020-21)	33,196,559.00	-1.19%	Met
2nd Subsequent Year (2021-22)	33,046,559.00	-0.45%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

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

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

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	266,952,335.96			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution' to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	266,952,335.96	8,008,570.08	8,008,570.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

The district meet the 3% required minimum contribution - only short by 0.08.

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	12,628,563.61	7,713,773.78	8,003,059.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	4,545,815.44	10,250,893.41
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	12,628,563.61	12,259,589.22	18,253,952.41
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	263,085,333.40	257,125,792.76	266,768,640.82
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	263,085,333.40	257,125,792.76	266,768,640.82
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.8%	4.8%	6.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.6%	1.6%	2.3%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	(502,994.36)	165,814,431.25	0.3%	Met
Second Prior Year (2017-18)	(752,768.64)	167,523,209.84	0.4%	Met
First Prior Year (2018-19)	6,001,148.65	173,334,775.91	N/A	Met
Budget Year (2019-20) (Information only)	(3,603,798.00)	173,396,257.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2016-17)	12,478,865.69	13,629,944.53	N/A	Met
Second Prior Year (2017-18)	13,192,433.14	13,126,950.17	0.5%	Met
First Prior Year (2018-19)	10,072,234.00	12,374,181.53	N/A	Met
Budget Year (2019-20) (Information only)	18,375,330.18			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	18,636	18,300	18,036
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?
2. If you are the SELPA AU and are excluding special education pass-through funds:

No

- a. Enter the name(s) of the SELPA(s):

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	266,952,335.96	271,392,283.46	270,944,688.60
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	266,952,335.96	271,392,283.46	270,944,688.60
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,008,570.08	8,141,768.50	8,128,340.66
6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	8,008,570.08	8,141,768.50	8,128,340.66

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	8,008,570.00	8,141,769.00	8,212,414.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	6,641,584.41	2,209,462.66	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	14,650,154.41	10,351,231.66	8,212,414.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.49%	3.81%	3.03%
District's Reserve Standard (Section 10B, Line 7):	8,008,570.08	8,141,768.50	8,128,340.66
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2018-19)	(35,410,786.95)			
Budget Year (2019-20)	(42,255,507.00)	6,844,720.05	19.3%	Not Met
1st Subsequent Year (2020-21)	(43,570,757.00)	1,315,250.00	3.1%	Met
2nd Subsequent Year (2021-22)	(44,685,832.00)	1,115,075.00	2.6%	Met
1b. Transfers In, General Fund *				
First Prior Year (2018-19)	0.00			
Budget Year (2019-20)	0.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2018-19)	135,000.00			
Budget Year (2019-20)	135,000.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	135,000.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	135,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Restricted Routine Maintenance Account is restore back to 3% required contribution.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	13	Fund 25	7438-7439	12,212,196
General Obligation Bonds	25	Fund 51	7438-7439	412,216,925
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01	1xxx-2xxx	1,600,000

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

QZAB - Bank of Marin		Fund 01	7438-7439	3,164,000
TOTAL:				429,193,121

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Budget Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	1,237,804	1,237,804	1,237,204	1,233,354
General Obligation Bonds	26,667,068	22,855,244	23,260,668	23,046,917
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
QZAB - Bank of Marin	417,776	448,480	462,328	479,852
Total Annual Payments:	28,322,648	24,541,528	24,960,200	24,760,123
Has total annual payment increased over prior year (2018-19)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

Yes

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

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

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

112,423,070.00

112,423,070.00

0.00

Actuarial

Jun 30, 2018

5. OPEB Contributions

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
10,771,341.00	10,771,341.00	10,771,341.00
3,480,670.38	3,954,793.38	3,954,793.38
3,796,096.00	3,796,096.00	3,796,096.00
965	965	965

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

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

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

Yes

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

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

0.00

0.00

4. Self-Insurance Contributions

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
4,473,259.00	4,473,259.00	4,473,259.00
4,473,259.00	4,473,259.00	4,473,259.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,153.7	1,161.5	1,161.5	1,161.5

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

--

Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

1,390,244

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No

Certificated (Non-management) Prior Year Settlements

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

No		

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	714.0	725.0	725.0	725.0

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

--

Negotiations Settled

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

--

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

597,342

--	--	--

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No

Classified (Non-management) Prior Year Settlements

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

No		

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Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	143.0	121.8	121.8	121.8

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

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

213,728

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	

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

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 19, 2019

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

No

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

No

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

No

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

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?

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review