

**FRESNO UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION**

AGENDA SECTION (Check Box Below)			
A CONSENT	B DISCUSSION	C RECEIVE	RECOGNIZE/ PRESENT
	X		

AGENDA ITEM B-34

BOARD MEETING DATE:
June 12, 2019

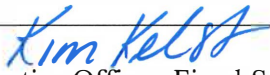


ACTION REQUESTED: (Adopt, Approve, Ratify, Discuss, Receive, etc.)	Adopt
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TITLE AND SUBJECT: Discuss and Adopt Fresno Unified School District's 2019/20 Proposed Budget and Education Protection Account

DESCRIPTION/DISCUSSION: The Proposed Budget includes the multi-year projected budget for the Unrestricted General Fund. The agenda item will also describe factors addressed in the 2019/20 Proposed Budget, and issues affecting the multi-year projections for 2020/21 and 2021/22.

Detailed information for the Proposed Budget and the multi-year projections were presented and discussed at the May 29, 2019 Board of Education meeting, and a Public Hearing was held at that time. All information is available in the Board office for review, as well as posted on the District's website.

FINANCIAL SUMMARY: Noted in support material.

PREPARED BY:  Kim Kelstrom, Executive Officer, Fiscal Services	DIVISION: Administrative Services PHONE: (559) 457-6226
CABINET LEVEL APPROVAL: Ruth F. Quinto, Deputy Superintendent/CFO (Signature Required) 	SUPERINTENDENT APPROVAL: 

A positive certification reflects that the district will have a positive General Fund balance and a positive cash balance for the current and two subsequent years. The following chart shows the multi-year projected budget for the Unrestricted General Fund. A description of the assumptions for the 2019/20 Proposed Budget, and factors affecting the multi-year projections for 2020/21 and 2021/22 are listed below. The multi-year projection results in a minimum reserve level of approximately 4.0% for all years.

	<u>Projected 2018/19</u>	<u>Projected 2019/20</u>	<u>Projected 2020/21</u>	<u>Projected 2021/22</u>
Ongoing Funds:				
Revenues	\$783.27	\$804.17	\$823.69	\$843.16
- Expenses, Sources/Uses	\$784.20	\$812.81	\$841.58	\$859.42
- Supplemental/Concentration Expanded Programs	\$0.00	\$0.00	\$0.71	\$2.17
Ongoing Net Change in Fund Balance	(\$0.93)	(\$8.64)	(\$18.60)	(\$18.43)
One-Time Funds:				
Revenues	\$17.02	\$0.00	\$0.00	\$0.00
- One-Time Expenses	\$17.73	\$22.90	\$14.82	\$0.00
One-Time Net Change in Fund Balance	(\$0.71)	(\$22.90)	(\$14.82)	\$0.00
Total Unrestricted General Fund:				
Beginning Balance	\$132.30	\$130.66	\$99.12	\$65.70
Ending Balance	\$130.66	\$99.12	\$65.70	\$47.27
Component of the Ending Balance				
Cash, Inventory, Prepaid Assets	\$2.07	\$2.07	\$2.07	\$2.07
Designated Funds	\$14.82	\$14.82	\$0.00	\$0.00
Reserve for One-Time Expenses and Carryover	\$21.16	\$0.00	\$0.00	\$0.00
Net Unrestricted General Fund Balance	\$92.61	\$82.23	\$63.63	\$45.20
Change in Reserve	\$10.04	(\$10.38)	(\$18.60)	(\$18.43)
Reserve level	9.29%	7.86%	6.07%	4.33%

General Comments Regarding the Proposed Budget for 2019/20

The 2019/20 Proposed Budget includes recommendations that continue to balance the Board of Education's investments in extensive student programs and supports, competitive employee compensation, and prudent fiscal stewardship. The district's 2019/20 Proposed Budget keeps at the forefront the Board's Core Beliefs, Commitments, and Adopted Goals, and prioritizes student learning.

The assumptions outlined on the following page are based on guidance received from School Services of California ("SSC"), as well as the Governor's May Revised Budget for 2019/20 ("the May Revise") information:

- The prior guidance in January 2019 from SSC projected the cost-of-living adjustments (COLA) as follows: 3.46% in 2019/20, 2.86% in 2020/21, and 2.92% in 2021/22. Current guidance projects the funded COLAs as follows: 3.26% in 2019/20, 3.00% in 2020/21, and 2.80% in 2021/22.
- The Governor's May Revise includes a modest increase in Proposition 98 funding. Revenues have increased from the January proposal, however, the May Revise proposes to utilize the surplus by investing more one-time resources in the Rainy Day Fund as well as a one-time investment toward the state's pension liability. The May Revise report states: *"The state has built a strong fiscal foundation by paying down debts and liabilities and building up reserves that will help manage the effects of an economic downturn. However, growing uncertainty related to the global political and economic climate, federal policies, rising costs, and the length of the current economic expansion require that the Budget be prudent."* The report continues: *"The May Revision forecast recognizes slower growth in the economy, but does not predict a recession. However, the state must be prepared for the possibility that even a moderate recession could result in revenue declines of nearly \$70 billion and a budget deficit of \$40 billion over three years."*
- The Legislative Analyst Office (LAO) stated the May Revise *"maintains the overall Budget structure presented in January."*
- The prior guidance in January 2019 from SSC projected STRS employer rates as follows: 17.10% in 2019/20 and 18.10% in 2020/21 and 2021/22. The current guidance changes the rate to 16.70% in 2019/20. The guidance for 2020/21 and 2021/22 remains unchanged from January 2019; however, the rate results in an increase from the current required employer contributions.
- PERS employer costs will increase from 18.06% to 20.73% in 2019/20, from 20.73% to 23.60% in 2020/21, and from 23.60% to 24.90% in 2021/22. This equates to \$2.6 million, \$2.7 million, and \$1.0 million in 2019/20, 2020/21 and 2021/22, respectively.

Estimates for 2018/19

In preparation of the 2019/20 Proposed Budget, an analysis was completed to estimate the 2018/19 ending balance. The Second Interim projected a net Unrestricted General Fund ending balance of \$89.2 million. The revised projected net Unrestricted General Fund ending balance is \$92.6 million. The difference is due mainly to the following components:

- An increase in current year Medicaid Administrative Activities funds – \$1.3 million
- An increase in interest income – \$400,000
- An increase in E-Rate funding with offsetting expenditures in recognition of a two year project one year at a time – no net change (increase revenue by \$2.4 million and expense by \$2.4 million)
- Salary savings from authorized but vacant positions and supplemental contracts – \$1.0 million
- Projected savings in school site expenditures, contract services, and core assessments – \$700,000
- Projected savings in Special Education contributions – \$500,000
- Projected savings in Restricted Routine Maintenance contributions – \$500,000
- Projected increase to the Assigned Fund Balance for one-time expenditures for iReady and social emotional support assessment tools – (\$1.0 million)

Assigned Funds – The 2018/19 Ending Fund balance includes designated funds totaling \$21.2 million for Board approved one-time projects not completed and will be reallocated in the 2019/20 Proposed Budget as follows:

The 2019/20 Ending Fund balance includes continuing to reserve \$6.0 million for a future CTE facility and \$9.0 million for future textbook adoptions.

	2018/19 Proposed Assignment	2019/20 Proposed One- Time Expenditure	2019/20 Proposed Shift	2019/20 Proposed Assignment
CTE Facilities	\$ 6,000,000	-	-	\$6,000,000
Textbooks	\$11,148,462	\$6,104,725	\$3,772,000	\$8,815,737
School Supports	\$ 3,772,000	-	(\$3,772,000)	-
Total	\$20,920,462	\$6,104,725	-	\$14,815,737

2019/20 Proposed Budget

Local Control Funding Formula (LCFF)– As mentioned earlier, the 2019/20 Proposed Budget assumes the State COLA of 3.26% for 2019/20, which equates to approximately \$19.7 million (\$16.2 million base, and \$3.5 million supplemental/concentration).

Education Protection Account – As required by the passage of Proposition 30 in November 2012, a public hearing must be conducted to discuss and approve utilization of Education Protection Account (EPA) funds for the 2019/20 fiscal year. This public hearing may be conducted with the budget public hearing. All K-12 local agencies have the sole authority to determine how the funds are spent, providing salaries and benefits are not used for administrators or any other administrative costs (as determined through the account code structure).

In addition, it is required for the annual financial audit to include verification that EPA funds were used as specified by Proposition 30, and the additional cost of the audit would be an allowable expense from the EPA. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

For 2019/20, the EPA funds are estimated to be 13% of the LCFF funds. This equates to \$101.9 million. All funds will be used to support teacher salary and benefit costs.

School Site Investments – As presented at the February 13, 2019 Board meeting, the 2019/20 Proposed Budget continues support of the staffing parameters at school sites and multiple additional investments to support the aligned instructional system.

Elementary school site investments include:

- Classroom teachers provided per the collective bargaining agreement. Resources for an additional teacher provided at designated elementary schools
- Classroom kindergarten aides are provided to each elementary school
- Safety investments include a police chaplain at K-6 schools and a campus assistant at each K-8 elementary school
- Custodial staff provided based on square footage
- Clerical supports include an office manager, office assistant, and library technician

- Health care professionals include a registered nurse, licensed vocational nurse or health assistant (see below for subsequent proposed additional investment)
- Site leadership positions include a principal, vice principal or teacher on special assignment (see below for subsequent additional vice principal investments)

Middle school site investments include:

- Classroom teachers provided per the collective bargaining agreement. Additional teachers include innovative professional learning teams, transition teacher, and campus culture teacher
- Safety investments include a school neighborhood resource officer and campus assistant
- Custodial staff provided based on square footage
- Clerical supports include an office manager, office assistant, attendance records assistant, and library technician
- Health care professionals include registered nurse, licensed vocational nurse or health assistant
- Site leadership positions include a principal, vice principal, guidance learning advisor, and counselor (see below for subsequent additional counselor investment)

High school site investments include:

- Classroom teachers provided per the collective bargaining agreement. Additional teachers include professional learning updraft team, librarian, student engagement teacher
- Safety investments include a school neighborhood resource officer, probation officer, and campus assistant
- Custodial investments provided based on square footage and may include a PE custodian, pool custodian, and auditorium custodian as necessary based on school facilities
- Clerical supports include an office manager, registrar, office assistant, attendance records assistant, and library technician
- Health care professionals include registered nurse and licensed vocational nurse
- Site leadership positions include a principal, vice principal, counselor, campus culture assistant, and athletic director (see below for subsequent additional counselor investment)

Subsequently,

- At the March 6, 2019 Board meeting, an additional investment was proposed to add an additional vice principal at Hamilton, Burroughs, Pyle, Leavenworth, and Thomas based upon a review of certain parameters such as projected enrollment and unduplicated pupil percentage – \$750,000
- At the May 1, 2019 Board meeting, an additional investment was proposed to add counselors to balance the counselor-to-student ratio between middle, high, and other schools – \$1.1 million
- At the May 1, 2019 Board meeting, an additional investment was proposed to convert all health assistants to licensed vocational nurses – \$130,000

School Site Funds – As presented at the February 13, 2019 Board meeting, the 2019/20 Proposed Budget includes an additional \$500,000 in school site allocations for a total allocation of approximately \$31.5 million. In addition, all schools continue to receive approximately \$19.9 million

in instructional classroom supplies, after-school activities/athletics supplies, equipment and coaching contracts; as well as, supplies for libraries.

Restricted Routine Maintenance Operations – As presented at the March 6, 2019 Board meeting, the 2019/20 Proposed Budget includes an increase of two roofers, two irrigation specialist, a floor covering worker, and two painters. These positions will be supported by the district contribution, an increase of \$700,000, to maintain the required 3% contribution of the General Fund.

Operations – As presented at the March 6, 2019 Board meeting, the 2019/20 Proposed Budget includes an investment of \$850,000 to support an increase in utility costs.

Transportation – As presented at the March 6, 2019 Board meeting, the 2019/20 Proposed Budget includes the conversion of 6.0 and 7.0 hour employees to full-time employees offset by a reduction in extra-time hours. In addition, the budget proposal includes annual increased support of \$258,000 for the First Student contract.

Site Leadership – At the March 6, 2019 Board meeting, the 2019/20 Proposed Budget includes an increased investment of \$750,000 for an additional vice principal at Hamilton, Burroughs, Pyle, Leavenworth and Thomas. This was the result of a review of certain parameters such as projected enrollment and unduplicated pupil percentage.

College and Career Readiness – As presented at the March 20, 2019 Board meeting, the 2019/20 Proposed Budget assumes the College and Career Readiness grant ends on June 30, 2019 and will reduce the support of eight part-time counseling positions. A new Career Technical Education Incentive grant is anticipated for 2019/20.

Parent University – As presented at the March 20, 2019 Board meeting, the 2019/20 Proposed Budget includes a conversion of two part-time home school liaison positions to one full-time Spanish primary language instructional specialist.

Communications – As presented at the March 20, 2019 Board meeting, the 2019/20 Proposed Budget includes the elimination of a media supervisor, the conversion of one administrative analyst to an executive officer, and the increase of community outreach and special events at no net cost.

Technology – As presented at the April 3, 2019 Board meeting and as submitted in the Board Communication on May 3, 2019, the 2019/20 Proposed Budget includes a realignment/reorganization of 15 positions to better support students and staff within the following departments: Student Records, Core Infrastructure, Learner Support and Application Development, and Operations at no net cost.

Curriculum and Instruction – As presented at the April 3, 2019 Board meeting, the 2019/20 Proposed Budget includes \$7.2 million in one-time funds for the Science adoption grades 7 through 12 which is contemplated in the Assigned Fund Balance. In addition, the 2019/20 Proposed Budget includes the elimination of five teachers on special assignment due to the conclusion of a grant.

African American Student Academic Acceleration – As presented at the April 10, 2019 Board meeting, the 2019/20 Proposed Budget includes a reorganization within the department and the expansion of the high quality reading interventions; including the expansion of the summer literacy program.

Department of Prevention and Intervention – As presented at the April 10, 2019 Board meeting, the 2019/20 Proposed Budget includes a project manager and two child welfare assistants offset with corresponding ongoing reductions of \$300,000. In addition, an increase is proposed to add five child welfare and attendance specialists funded by the Learning Communities Grant of \$333,000. Lastly, the purchase of a social emotional universal diagnostic assessment estimated to cost \$500,000 supported with one-time carryover.

Early Learning – As presented at the April 10, 2019 Board meeting, the 2019/20 Proposed Budget includes the conversion of child development paraprofessionals from two – 3.5 hour positions to one – 7.0 hour position for a cost of \$1.0 million, offset by 2018/19 and 2019/20 child development rate increases. In addition, the conversion of transitional kindergarten paraprofessionals from one – 3.0 hour position to one – 6.0 hour position generates an increased cost of \$2.5 million funded by Title I.

Equity and Access – As presented at the May 1, 2019 Board meeting, the 2019/20 Proposed Budget includes the purchase of iReady Assessments of \$1.1 million supported by ongoing adjustments of \$630,000 and one-time carryover from the Department of Prevention and Intervention of \$470,000 to coincide with the phase out of the current interim assessment system by 2020/21.

Special Education – As presented at the May 1, 2019 Board meeting, the 2019/20 Proposed Budget includes a three year investment of \$11.9 million to support special education programs as follows:

- \$4.4 million phased in over three years to support classroom teachers to reduce class size and address curriculum alignment
- \$2.6 million phased in over three years for paraprofessionals and assistants
- \$1.9 million for designated instructional services including speech language pathologists, occupational therapists, and teachers for assistive technology and for orthopedically impaired students
- \$400,000 phased in over three years to support instructional specialists
- \$330,000 to support additional Special Education managers
- \$135,000 to support an additional Special Education school counselor
- \$420,000 for increasing costs associated with residential placements
- \$340,000 of one-time funds to support professional learning
- \$1.4 million one-time to support portable classrooms

Psychological Services – As presented at the May 1, 2019 Board meeting, the 2019/20 Proposed Budget includes \$730,000 to support the addition of five school psychologists.

Health Services – As presented at the May 1, 2019 Board meeting, the 2019/20 Proposed Budget includes \$561,000 to support two school nurses, one manager, conversion of health assistant positions to licensed vocational nurse positions, and an increased cost for the annual Health Master contract.

Comprehensive Guidance Program – As presented at the May 1, 2019 Board meeting, the 2019/20 Proposed Budget includes an increased investment of \$1.1 million to add nine counselors to balance the counselor-to-student ratio between middle, high, and other schools.

Board of Education Approved One-time Expenditures

The 2019/20 Proposed Budget includes \$21.2 million in carryover of one-time funds as follows:

- Textbook Adoption \$6.1 million
- Design Science Facility Project \$5.7 million
- Restricted Routine Maintenance Restrooms \$3.0 million
- High School Swimming Pools \$2.0 million
- Early Learning Restrooms \$1.0 million
- Fresno High Facility Project \$1.0 million
- Site Carryover \$0.5 million
- Social Emotional Assessment \$0.5 million
- iReady Assessment \$0.5 million
- Extended Day Carryover \$0.4 million
- Apprenticeship Carryover \$0.3 million
- Saturday Academy Site Supplies \$0.2 million

The 2019/20 Proposed Budget includes \$1.7 million for the following one-time allocations:

- Portable classrooms to support Special Education class size and grade span adjustments – \$1.4 million
- Special Education professional learning – \$340,000

The remaining \$14.8 million will be included as Assigned Fund Balance in 2019/20 as follows:

- 7-12 Science Textbook Adoption \$8.8 million
- Career Technology Education Facility \$6.0 million

Supplemental and Concentration Programs – The Local Control and Accountability Plan Executive Summary Report includes all new and prior year actions approved by the Board that are supported with supplemental and concentration funds provided through LCFF.

Employee Support – In consideration of an appropriate balance for students, employee compensation, and fiscal responsibility with prudent financial reserves, an additional investment in employee compensation is included for 2019/20.

Multi-Year Items

Future Textbook Adoption – The 2019/20 Proposed Budget includes \$7.2 million for 9 through 12 Science adoption funded by the Assigned Fund Balance of \$6.1 million and \$1.1 million from restricted lottery funds. The Board designated \$11.1 million for textbook adoption in 2019/20, the

remaining \$8.8 million will be included in Assigned Fund Balance for transitional kindergarten through 6 grade textbook adoption in future years.

Designated Schools – The Proposed Budget includes \$4.5 million to support the conversion of ten additional elementary schools to designated schools. The designated schools model includes an additional 30 minutes of instruction, up to ten additional professional development days, and one additional certificated staff member.

District Contribution to Fund Health – In accordance with the current employee bargaining agreements, the 2019/20 district contribution level is \$19,348 per employee participant. An increase of \$580 over 2018/19, equating to \$3.8 million for the Health Fund. In addition, the district's health contribution is estimated to increase by \$547 in 2020/21 equating to \$3.6 million, and an additional \$522 in 2021/22 equating to \$3.4 million. In addition, the General Fund will contribute an additional \$214,000 in 2019/20 for increased costs associated with the district's 90/10 health plan.

District Workers' Compensation – The benefit rate for Workers' Compensation results in a reserve level estimated at 77% in 2019/20.

STRS and PERS Employer Costs – The multi-year projections include funding for significantly increased employer rates for STRS and PERS at the levels mentioned earlier in the memo. These increased rates equate to \$4.5 million in increased contributions in 2019/20, \$7.9 million in increased contributions in 2020/21, and \$1.0 million in increased contributions for 2021/22 for the General Fund.

These increases bring the district's total contributions for STRS to \$63.2 million and \$68.4 million for 2019/20 and 2020/21, respectively. For PERS this brings the district's total contributions to \$20.4 million, \$23.1 million and \$24.1 million for 2019/20, 2020/21, and 2021/22, respectively.

Governmental Accounting Standards Board Statement Number 45 (GASB No. 45) – The multi-year projections include a \$1.5 million contribution from the Unrestricted General Fund and \$2.0 million from the Health Fund for all years. The GASB 45 reserve, otherwise referred to as the Other Post-Employment Benefit Reserve (OPEB), is estimated at \$54.1 million as of June 30, 2019.

Minimum Wage – Former Governor Jerry Brown approved Senate Bill 3 (SB 3), which incrementally increases California's minimum wage to \$15. The increases began in January 2017 and will continue through 2023. The multi-year projections include \$375,000, \$3.9 million, and \$5.0 million for 2019/20, 2020/21, and 2021/22, respectfully.

Cash Flow Report – The Standardize Account Code Structure Report (SACS) includes a two-year Cash Flow Report. The report utilizes guidance from FCSS for the distribution of State funds and projects a positive cash balance of \$177.1 million on June 30, 2020. The positive cash balance is a reflection of the State and Federal government providing more timely distribution of funds.

Reserve Levels – As previously reported to the Board, the district has six types of reserves. The following table lists the current projected 2018/19 reserve levels and the corresponding change the reserve level for the 2019/20 fiscal year.

Reserve Type (in millions)	Estimated 2018/19	Planned Change	Proposed 2019/20	Recommended Level 2019/20
Unrestricted General Fund	\$ 92.61	(\$10.38)	\$ 82.23	\$ 82.23
Workers' Compensation	\$ 30.00	(\$ 1.11)	\$ 28.89	\$ 37.54 ⁽¹⁾
General Liability Reserve	\$ 1.82	\$ 0.10	\$ 1.92	\$ 1.92 ⁽¹⁾
Health Fund Incurred But Not Paid	\$ 19.77	\$ 1.23	\$ 21.00	\$ 21.00 ⁽¹⁾
Other Post-Employment Benefits (OPEB)	\$ 48.39	\$ 0.74	\$ 54.13	\$979.42 ⁽¹⁾
Health Fund Unencumbered Reserves	\$ 32.61	\$ 14.33	\$ 46.94	\$ 26.94 ⁽²⁾

⁽¹⁾ Recommended level is provided by actuarial study

⁽²⁾ Recommended level is provided by the Joint Health Management Board contracted consultant

A full copy of Fresno Unified School District's 2019/20 Proposed Budget is available in the Board of Education office, the Fiscal Services Department, and on the Fiscal Services website at the following link:

<http://www.fresnounified.org/dept/fiscalservices>

A summary of all budgets is shown on the following page.

Attachment: SACS report

**Fresno Unified School District
2019/20 Adopted Budget**

Fund Name	Actual Beginning Balance	Projected Revenues	Projected Expenditures	Projected Other Financing Sources	Projected Ending Fund Balance
General Fund Unrestricted	\$ 130,655,175	\$ 804,143,090	\$ 725,793,722	\$ (109,883,591)	\$ 99,120,952
General Fund Restricted	\$ 6,815,298	\$ 200,236,780	\$ 315,183,474	\$ 108,131,397	\$ 1
Total General Fund	\$ 137,470,473	\$ 1,004,379,870	\$ 1,040,977,196	\$ (1,752,194)	\$ 99,120,953

Adult Education Fund	\$ 388,224	\$ 7,393,584	\$ 7,664,758	\$ -	\$ 117,050
Child Development Fund	\$ -	\$ 17,688,730	\$ 17,688,730	\$ -	\$ -
Cafeteria Fund	\$ 20,496,472	\$ 54,691,957	\$ 54,479,613	\$ -	\$ 20,708,816
Deferred Maintenance Fund	\$ -	\$ -	\$ 3,356,409	\$ 3,356,409	\$ -

Adult Education Building Fund	\$ 2,209,040	\$ 25,000	\$ 350,000	\$ -	\$ 1,884,040
Measure Q Series F Building Fund	\$ 18,666,370	\$ 160,000	\$ 751,873	\$ (18,074,497)	\$ -
Measure X Series A Building Fund	\$ 17,944,497	\$ 160,000	\$ (691,872)	\$ (18,796,369)	\$ -
Total Building Funds	\$ 38,819,907	\$ 345,000	\$ 410,001	\$ (36,870,866)	\$ 1,884,040

Developer Fee Fund	\$ 2,165,705	\$ 1,490,000	\$ 3,626,785	\$ (28,920)	\$ 0
County School Facility Fund	\$ 46,836,016	\$ 250,000	\$ 80,600,473	\$ 33,514,457	\$ -
Special Reserve for Capital Outlay	\$ 4,249,883	\$ 45,000	\$ 4,294,883	\$ -	\$ -
Total Bond Int and Redemption	\$ 168,250,623	\$ 44,125,494	\$ 43,683,015	\$ -	\$ 168,693,102
1977/78 Tax Override Fund	\$ -	\$ -	\$ -	\$ -	\$ -

Health Fund	\$ 38,603,555	\$ 175,687,288	\$ 159,638,376	\$ (1,718,886)	\$ 52,933,581
Liability Fund	\$ 1,446,585	\$ 5,478,699	\$ 5,762,474	\$ -	\$ 1,162,810
Workers' Compensation Fund	\$ (7,541,820)	\$ 7,135,931	\$ 8,242,200	\$ -	\$ (8,648,089)
Defined Benefits Fund	\$ 10,863,706	\$ 1,467,749	\$ 1,000,000	\$ -	\$ 11,331,455
Total Internal Service Funds	\$ 43,372,026	\$ 189,769,667	\$ 174,643,050	\$ (1,718,886)	\$ 56,779,757
Post Retirement Fund	\$ 48,392,780	\$ 2,278,299	\$ 45,000	\$ 3,500,000	\$ 54,126,079
TOTALS	\$ 510,442,109	\$ 1,322,457,601	\$ 1,431,469,913	\$ -	\$ 401,429,797

Charter Schools	Actual Beginning Balance	Estimated Revenues	Estimated Expenditures	Estimated Ending Fund Balance	Estimated ADA
Aspen Meadow	\$ 221,584	\$ 3,300,632	\$ 3,087,990	\$ 434,226	233
Aspen Valley Preparatory Academy	\$ 1,519,896	\$ 5,508,744	\$ 5,398,896	\$ 1,629,744	439
Carter G Woodson Public Charter	\$ 772,714	\$ 5,756,873	\$ 5,522,017	\$ 1,007,570	398
Morris E Dailey Charter	\$ 3,541,169	\$ 3,802,648	\$ 3,880,443	\$ 3,463,374	390
School of Unlimited Learning	\$ 668,033	\$ 2,550,142	\$ 2,550,142	\$ 668,033	165
Sierra Charter	\$ 2,725,413	\$ 5,488,969	\$ 5,289,213	\$ 2,925,169	415
University High	\$ 2,986,576	\$ 5,203,623	\$ 5,126,985	\$ 3,063,214	476

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	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
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		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

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

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

			2018-19 Estimated Actuals			2019-20 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	757,804,083.00	0.00	757,804,083.00	778,979,477.00	0.00	778,979,477.00	2.8%
2) Federal Revenue		8100-8299	0.00	81,082,010.00	81,082,010.00	0.00	107,785,729.00	107,785,729.00	32.9%
3) Other State Revenue		8300-8599	28,668,245.00	93,831,496.00	122,499,741.00	14,559,815.00	87,157,814.00	101,717,629.00	-17.0%
4) Other Local Revenue		8600-8799	13,786,484.00	4,707,716.00	18,494,200.00	10,603,798.00	5,293,237.00	15,897,035.00	-14.0%
5) TOTAL REVENUES			800,258,812.00	179,621,222.00	979,880,034.00	804,143,090.00	200,236,780.00	1,004,379,870.00	2.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	323,138,465.00	84,669,444.00	407,807,909.00	334,957,300.00	88,784,924.00	423,742,224.00	3.9%
2) Classified Salaries		2000-2999	86,919,738.00	43,063,284.00	129,983,022.00	87,136,029.00	49,457,493.00	136,593,522.00	5.1%
3) Employee Benefits		3000-3999	177,604,414.00	91,920,097.00	269,524,511.00	188,713,166.00	103,746,595.00	292,459,761.00	8.5%
4) Books and Supplies		4000-4999	35,445,544.00	21,709,574.00	57,155,118.00	41,353,539.00	28,686,919.00	70,040,458.00	22.5%
5) Services and Other Operating Expenditures		5000-5999	76,580,270.00	25,350,837.00	101,931,107.00	73,127,495.00	27,489,090.00	100,616,585.00	-1.3%
6) Capital Outlay		6000-6999	9,473,398.00	13,214,049.00	22,687,447.00	11,470,039.00	5,266,940.00	16,736,979.00	-26.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,616,797.00 1,616,797.00	1,850,000.00	3,466,797.00	1,714,803.00	2,034,000.00	3,748,803.00	8.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,128,021.00)	9,108,291.00	(3,019,730.00)	(12,678,649.00)	9,717,513.00	(2,961,136.00)	-1.9%
9) TOTAL EXPENDITURES			698,650,605.00	290,885,576.00	989,536,181.00	725,793,722.00	315,183,474.00	1,040,977,196.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			101,608,207.00	(111,264,354.00)	(9,656,147.00)	78,349,368.00	(114,946,694.00)	(36,597,326.00)	279.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	28,920.00	5,507,489.00	5,536,409.00	28,920.00	3,356,409.00	3,385,329.00	-38.9%
b) Transfers Out		7600-7629	2,074,392.00	5,507,489.00	7,581,881.00	1,781,114.00	3,356,409.00	5,137,523.00	-32.2%
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	(101,204,033.00)	101,204,033.00	0.00	(108,131,397.00)	108,131,397.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(103,249,505.00)	101,204,033.00	(2,045,472.00)	(109,883,591.00)	108,131,397.00	(1,752,194.00)	-14.3%

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

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)			(1,641,298.00)	(10,060,321.00)	(11,701,619.00)	(31,534,223.00)	(6,815,297.00)	(38,349,520.00)	227.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	132,296,472.85	16,875,619.13	149,172,091.98	130,655,174.85	6,815,298.13	137,470,472.98	-7.8%
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)			132,296,472.85	16,875,619.13	149,172,091.98	130,655,174.85	6,815,298.13	137,470,472.98	-7.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			132,296,472.85	16,875,619.13	149,172,091.98	130,655,174.85	6,815,298.13	137,470,472.98	-7.8%
2) Ending Balance, June 30 (E + F1e)			130,655,174.85	6,815,298.13	137,470,472.98	99,120,951.85	1.13	99,120,952.98	-27.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	84,214.56	0.00	84,214.56	84,214.56	0.00	84,214.56	0.0%
Stores		9712	1,613,205.23	0.00	1,613,205.23	1,613,205.23	0.00	1,613,205.23	0.0%
Prepaid Items		9713	374,792.47	0.00	374,792.47	374,792.47	0.00	374,792.47	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,815,298.13	6,815,298.13	0.00	1.13	1.13	-100.0%
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	35,972,734.00	0.00	35,972,734.00	14,815,737.00	0.00	14,815,737.00	-58.8%
New CTE School	0000	9780				6,000,000.00		6,000,000.00	
Textbooks	0000	9780				8,815,737.00		8,815,737.00	
Textbooks	0000	9780	14,920,462.00		14,920,462.00				
New CTE Building	0000	9780	6,000,000.00		6,000,000.00				
Design Science Facility Project	0000	9780	5,700,000.00		5,700,000.00				
Restricted Routine Maint (Restrooms)	0000	9780	2,950,000.00		2,950,000.00				
High School Pools	0000	9780	2,031,705.00		2,031,705.00				
Early Learning Restrooms	0000	9780	1,000,000.00		1,000,000.00				
Fresno High CTE Facility Project	0000	9780	1,000,000.00		1,000,000.00				
Donation Site Carryover	0000	9780	531,253.00		531,253.00				
Social Emotional Assessment Tool (DE)	0000	9780	500,000.00		500,000.00				
IReady Assessment Tool	0000	9780	470,000.00		470,000.00				
Extended Day Carryover	0000	9780	425,351.00		425,351.00				
Apprenticeship Carryover	0000	9780	243,963.00		243,963.00				

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

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)	
Saturday Academy Site Carryover	0000	9780	200,000.00		200,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	92,610,228.59	0.00	92,610,228.59	82,233,002.59	0.00	82,233,002.59	-11.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	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	Resource Codes	Object Codes							
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
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	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
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	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
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									

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

			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							
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

			2018-19 Estimated Actuals			2019-20 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	589,251,454.00	0.00	589,251,454.00	610,581,724.00	0.00	610,581,724.00	3.6%
Education Protection Account State Aid - Current Year		8012	101,868,011.00	0.00	101,868,011.00	101,716,173.00	0.00	101,716,173.00	-0.1%
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	560,293.00	0.00	560,293.00	560,293.00	0.00	560,293.00	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	369,067.00	0.00	369,067.00	369,067.00	0.00	369,067.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	58,710,153.00	0.00	58,710,153.00	58,710,153.00	0.00	58,710,153.00	0.0%
Unsecured Roll Taxes		8042	2,802,824.00	0.00	2,802,824.00	2,802,824.00	0.00	2,802,824.00	0.0%
Prior Years' Taxes		8043	226,141.00	0.00	226,141.00	226,141.00	0.00	226,141.00	0.0%
Supplemental Taxes		8044	1,554,435.00	0.00	1,554,435.00	1,554,435.00	0.00	1,554,435.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,800,136.00)	0.00	(2,800,136.00)	(2,800,136.00)	0.00	(2,800,136.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,376,225.00	0.00	7,376,225.00	7,376,225.00	0.00	7,376,225.00	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			759,918,467.00	0.00	759,918,467.00	781,096,899.00	0.00	781,096,899.00	2.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,114,384.00)	0.00	(2,114,384.00)	(2,117,422.00)	0.00	(2,117,422.00)	0.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			757,804,083.00	0.00	757,804,083.00	778,979,477.00	0.00	778,979,477.00	2.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	14,226,203.00	14,226,203.00	0.00	14,504,585.00	14,504,585.00	2.0%
Special Education Discretionary Grants		8182	0.00	1,270,455.00	1,270,455.00	0.00	1,264,916.00	1,264,916.00	-0.4%
Child Nutrition Programs		8220	0.00	1,982,550.00	1,982,550.00	0.00	1,982,550.00	1,982,550.00	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	820,438.00	820,438.00	0.00	749,488.00	749,488.00	-8.6%
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		49,186,178.00	49,186,178.00		67,095,326.00	67,095,326.00	36.4%
Title I, Part D, Local Delinquent Programs	3025	8290		41,891.00	41,891.00		0.00	0.00	-100.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,929,868.00	2,929,868.00		7,306,231.00	7,306,231.00	149.4%
Title III, Part A, Immigrant Student Program	4201	8290		122,870.00	122,870.00		97,614.00	97,614.00	-20.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		1,514,216.00	1,514,216.00		1,663,633.00	1,663,633.00	9.9%
Public Charter Schools Grant									
Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		5,127,860.00	5,127,860.00		7,540,909.00	7,540,909.00	47.1%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		1,115,232.00	1,115,232.00		1,115,232.00	1,115,232.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	2,744,249.00	2,744,249.00	0.00	4,465,245.00	4,465,245.00	62.7%
TOTAL, FEDERAL REVENUE			0.00	81,082,010.00	81,082,010.00	0.00	107,785,729.00	107,785,729.00	32.9%
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		37,577,047.00	37,577,047.00		38,850,139.00	38,850,139.00	3.4%
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	1,201,418.00	1,201,418.00	0.00	1,201,418.00	1,201,418.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	14,833,545.00	0.00	14,833,545.00	2,658,984.00	0.00	2,658,984.00	-82.1%
Lottery - Unrestricted and Instructional Materials		8560	10,654,112.00	4,018,702.00	14,672,814.00	10,472,303.00	3,675,709.00	14,148,012.00	-3.6%
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		4,211,672.00	4,211,672.00		4,125,672.00	4,125,672.00	-2.0%

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)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		6,381,685.00	6,381,685.00		2,395,615.00	2,395,615.00	-62.5%
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	3,180,588.00	40,440,972.00	43,621,560.00	1,428,528.00	36,909,261.00	38,337,789.00	-12.1%
TOTAL, OTHER STATE REVENUE			28,668,245.00	93,831,496.00	122,499,741.00	14,559,815.00	87,157,814.00	101,717,629.00	-17.0%

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

10 62166 0000000
Form 01

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	393,137.00	393,137.00	0.00	1,368,723.00	1,368,723.00	248.2%
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	59,366.00	0.00	59,366.00	42,527.00	0.00	42,527.00	-28.4%
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	370,480.00	0.00	370,480.00	384,768.00	0.00	384,768.00	3.9%
Interest		8660	2,900,000.00	0.00	2,900,000.00	2,650,000.00	0.00	2,650,000.00	-8.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	907,284.00	0.00	907,284.00	875,476.00	0.00	875,476.00	-3.5%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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)	
(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	9,549,354.00	4,314,579.00	13,863,933.00	6,651,027.00	3,924,514.00	10,575,541.00	-23.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		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			13,786,484.00	4,707,716.00	18,494,200.00	10,603,798.00	5,293,237.00	15,897,035.00	-14.0%
TOTAL, REVENUES			800,258,812.00	179,621,222.00	979,880,034.00	804,143,090.00	200,236,780.00	1,004,379,870.00	2.5%

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

			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							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	265,082,152.00	56,599,686.00	321,681,838.00	272,234,150.00	60,081,125.00	332,315,275.00	3.3%
Certificated Pupil Support Salaries		1200	16,631,766.00	11,702,265.00	28,334,031.00	19,980,669.00	11,581,536.00	31,562,205.00	11.4%
Certificated Supervisors' and Administrators' Salaries		1300	37,770,076.00	6,104,650.00	43,874,726.00	39,401,498.00	6,320,703.00	45,722,201.00	4.2%
Other Certificated Salaries		1900	3,654,471.00	10,262,843.00	13,917,314.00	3,340,983.00	10,801,560.00	14,142,543.00	1.6%
TOTAL, CERTIFICATED SALARIES			323,138,465.00	84,669,444.00	407,807,909.00	334,957,300.00	88,784,924.00	423,742,224.00	3.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	6,539,065.00	22,480,799.00	29,019,864.00	6,190,609.00	25,066,290.00	31,256,899.00	7.7%
Classified Support Salaries		2200	43,511,125.00	14,521,846.00	58,032,971.00	42,326,289.00	18,165,311.00	60,491,600.00	4.2%
Classified Supervisors' and Administrators' Salaries		2300	9,543,503.00	2,343,488.00	11,886,991.00	10,632,995.00	2,579,269.00	13,212,264.00	11.1%
Clerical, Technical and Office Salaries		2400	25,171,845.00	3,094,101.00	28,265,946.00	25,988,913.00	2,901,498.00	28,890,411.00	2.2%
Other Classified Salaries		2900	2,154,200.00	623,050.00	2,777,250.00	1,997,223.00	745,125.00	2,742,348.00	-1.3%
TOTAL, CLASSIFIED SALARIES			86,919,738.00	43,063,284.00	129,983,022.00	87,136,029.00	49,457,493.00	136,593,522.00	5.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	51,441,789.00	43,995,829.00	95,437,618.00	55,163,953.00	45,690,293.00	100,854,246.00	5.7%
PERS		3201-3202	13,817,438.00	6,759,318.00	20,576,756.00	16,532,467.00	9,258,787.00	25,791,254.00	25.3%
OASDI/Medicare/Alternative		3301-3302	10,758,960.00	4,187,726.00	14,946,686.00	11,246,127.00	4,886,220.00	16,132,347.00	7.9%
Health and Welfare Benefits		3401-3402	62,829,546.00	23,048,422.00	85,877,968.00	70,295,914.00	29,467,016.00	99,762,930.00	16.2%
Unemployment Insurance		3501-3502	201,654.00	60,981.00	262,635.00	210,698.00	69,220.00	279,918.00	6.6%
Workers' Compensation		3601-3602	4,126,968.00	1,247,389.00	5,374,357.00	4,815,851.00	1,483,714.00	6,299,565.00	17.2%
OPEB, Allocated		3701-3702	33,941,212.00	12,427,934.00	46,369,146.00	30,083,226.00	12,627,383.00	42,710,609.00	-7.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	486,847.00	192,498.00	679,345.00	364,930.00	263,962.00	628,892.00	-7.4%
TOTAL, EMPLOYEE BENEFITS			177,604,414.00	91,920,097.00	269,524,511.00	188,713,166.00	103,746,595.00	292,459,761.00	8.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	166,156.00	1,388,692.00	1,554,848.00	6,106,528.00	2,583,103.00	8,689,631.00	458.9%
Books and Other Reference Materials		4200	703,620.00	1,950,705.00	2,654,325.00	656,497.00	8,576,920.00	9,233,417.00	247.9%
Materials and Supplies		4300	20,484,206.00	12,686,957.00	33,171,163.00	21,835,879.00	15,004,768.00	36,840,647.00	11.1%

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	14,084,256.00	3,780,949.00	17,865,205.00	12,749,635.00	614,177.00	13,363,812.00	-25.2%
Food		4700	7,306.00	1,902,271.00	1,909,577.00	5,000.00	1,907,951.00	1,912,951.00	0.2%
TOTAL, BOOKS AND SUPPLIES			35,445,544.00	21,709,574.00	57,155,118.00	41,353,539.00	28,686,919.00	70,040,458.00	22.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	22,012,809.00	12,615,410.00	34,628,219.00	18,872,681.00	12,391,446.00	31,264,127.00	-9.7%
Travel and Conferences		5200	1,735,886.00	1,226,721.00	2,962,607.00	2,326,667.00	1,596,725.00	3,923,392.00	32.4%
Dues and Memberships		5300	144,781.00	4,050.00	148,831.00	141,897.00	0.00	141,897.00	-4.7%
Insurance		5400 - 5450	3,772,731.00	1,161,506.00	4,934,237.00	3,914,584.00	1,285,406.00	5,199,990.00	5.4%
Operations and Housekeeping Services		5500	23,020,590.00	55,560.00	23,076,150.00	24,083,060.00	65,184.00	24,148,244.00	4.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,999,376.00	2,223,557.00	7,222,933.00	5,684,915.00	3,529,196.00	9,214,111.00	27.6%
Transfers of Direct Costs		5710	(1,755,154.00)	1,755,154.00	0.00	(2,215,361.00)	2,215,361.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(19,134.00)	(1,574,721.00)	(1,593,855.00)	(1,723.00)	(2,368,274.00)	(2,369,997.00)	48.7%
Professional/Consulting Services and Operating Expenditures		5800	18,057,519.00	7,867,352.00	25,924,871.00	18,127,177.00	8,749,184.00	26,876,361.00	3.7%
Communications		5900	4,610,866.00	16,248.00	4,627,114.00	2,193,598.00	24,862.00	2,218,460.00	-52.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			76,580,270.00	25,350,837.00	101,931,107.00	73,127,495.00	27,489,090.00	100,616,585.00	-1.3%

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

			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	16,390.00	28,024.00	44,414.00	7,000.00	0.00	7,000.00	-84.2%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,047,508.00	5,705,570.00	14,753,078.00	11,093,705.00	4,019,611.00	15,113,316.00	2.4%
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	343,386.00	5,872,505.00	6,215,891.00	131,159.00	833,660.00	964,819.00	-84.5%
Equipment Replacement		6500	66,114.00	1,607,950.00	1,674,064.00	238,175.00	413,669.00	651,844.00	-61.1%
TOTAL, CAPITAL OUTLAY			9,473,398.00	13,214,049.00	22,687,447.00	11,470,039.00	5,266,940.00	16,736,979.00	-26.2%
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	40,178.00	0.00	40,178.00	51,067.00	0.00	51,067.00	27.1%
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	642,651.00	1,850,000.00	2,492,651.00	663,249.00	2,034,000.00	2,697,249.00	8.2%
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	933,968.00	0.00	933,968.00	1,000,487.00	0.00	1,000,487.00	7.1%

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)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,616,797.00	1,850,000.00	3,466,797.00	1,714,803.00	2,034,000.00	3,748,803.00	8.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(9,108,291.00)	9,108,291.00	0.00	(9,717,513.00)	9,717,513.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(3,019,730.00)	0.00	(3,019,730.00)	(2,961,136.00)	0.00	(2,961,136.00)	-1.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,128,021.00)	9,108,291.00	(3,019,730.00)	(12,678,649.00)	9,717,513.00	(2,961,136.00)	-1.9%
TOTAL, EXPENDITURES			698,650,605.00	290,885,576.00	989,536,181.00	725,793,722.00	315,183,474.00	1,040,977,196.00	5.2%

			2018-19 Estimated Actuals			2019-20 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	28,920.00	5,507,489.00	5,536,409.00	28,920.00	3,356,409.00	3,385,329.00	-38.9%
(a) TOTAL, INTERFUND TRANSFERS IN			28,920.00	5,507,489.00	5,536,409.00	28,920.00	3,356,409.00	3,385,329.00	-38.9%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,074,392.00	5,507,489.00	7,581,881.00	1,781,114.00	3,356,409.00	5,137,523.00	-32.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,074,392.00	5,507,489.00	7,581,881.00	1,781,114.00	3,356,409.00	5,137,523.00	-32.2%
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%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(101,204,033.00)	101,204,033.00	0.00	(108,131,397.00)	108,131,397.00	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			(101,204,033.00)	101,204,033.00	0.00	(108,131,397.00)	108,131,397.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(103,249,505.00)	101,204,033.00	(2,045,472.00)	(109,883,591.00)	108,131,397.00	(1,752,194.00)	-14.3%

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Function

10 62166 0000000
Form 01

			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	757,804,083.00	0.00	757,804,083.00	778,979,477.00	0.00	778,979,477.00	2.8%
2) Federal Revenue		8100-8299	0.00	81,082,010.00	81,082,010.00	0.00	107,785,729.00	107,785,729.00	32.9%
3) Other State Revenue		8300-8599	28,668,245.00	93,831,496.00	122,499,741.00	14,559,815.00	87,157,814.00	101,717,629.00	-17.0%
4) Other Local Revenue		8600-8799	13,786,484.00	4,707,716.00	18,494,200.00	10,603,798.00	5,293,237.00	15,897,035.00	-14.0%
5) TOTAL, REVENUES			800,258,812.00	179,621,222.00	979,880,034.00	804,143,090.00	200,236,780.00	1,004,379,870.00	2.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		404,197,164.00	170,045,347.00	574,242,511.00	424,389,997.00	187,373,743.00	611,763,740.00	6.5%
2) Instruction - Related Services	2000-2999		86,849,412.00	31,696,354.00	118,545,766.00	83,636,364.00	40,954,238.00	124,590,602.00	5.1%
3) Pupil Services	3000-3999		59,236,995.00	33,795,469.00	93,032,464.00	66,205,085.00	34,727,200.00	100,932,285.00	8.5%
4) Ancillary Services	4000-4999		19,702,896.00	4,778,614.00	24,481,510.00	18,224,457.00	4,747,197.00	22,971,654.00	-6.2%
5) Community Services	5000-5999		2,439,649.00	45,734.00	2,485,383.00	3,633,676.00	26,318.00	3,659,994.00	47.3%
6) Enterprise	6000-6999		2,328,579.00	70,509.00	2,399,088.00	2,096,019.00	0.00	2,096,019.00	-12.6%
7) General Administration	7000-7999		30,591,587.00	9,693,301.00	40,284,888.00	32,822,085.00	10,132,917.00	42,955,002.00	6.6%
8) Plant Services	8000-8999		91,687,526.00	38,910,248.00	130,597,774.00	93,071,236.00	35,187,861.00	128,259,097.00	-1.8%
9) Other Outgo	9000-9999	Except 7600-7699	1,616,797.00	1,850,000.00	3,466,797.00	1,714,803.00	2,034,000.00	3,748,803.00	8.1%
10) TOTAL, EXPENDITURES			698,650,605.00	290,885,576.00	989,536,181.00	725,793,722.00	315,183,474.00	1,040,977,196.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			101,608,207.00	(111,264,354.00)	(9,656,147.00)	78,349,368.00	(114,946,694.00)	(36,597,326.00)	279.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		28,920.00	5,507,489.00	5,536,409.00	28,920.00	3,356,409.00	3,385,329.00	-38.9%
b) Transfers Out	7600-7629		2,074,392.00	5,507,489.00	7,581,881.00	1,781,114.00	3,356,409.00	5,137,523.00	-32.2%
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		(101,204,033.00)	101,204,033.00	0.00	(108,131,397.00)	108,131,397.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(103,249,505.00)	101,204,033.00	(2,045,472.00)	(109,883,591.00)	108,131,397.00	(1,752,194.00)	-14.3%

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)			(1,641,298.00)	(10,060,321.00)	(11,701,619.00)	(31,534,223.00)	(6,815,297.00)	(38,349,520.00)	227.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	132,296,472.85	16,875,619.13	149,172,091.98	130,655,174.85	6,815,298.13	137,470,472.98	-7.8%
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)			132,296,472.85	16,875,619.13	149,172,091.98	130,655,174.85	6,815,298.13	137,470,472.98	-7.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			132,296,472.85	16,875,619.13	149,172,091.98	130,655,174.85	6,815,298.13	137,470,472.98	-7.8%
2) Ending Balance, June 30 (E + F1e)			130,655,174.85	6,815,298.13	137,470,472.98	99,120,951.85	1.13	99,120,952.98	-27.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	84,214.56	0.00	84,214.56	84,214.56	0.00	84,214.56	0.0%
Stores		9712	1,613,205.23	0.00	1,613,205.23	1,613,205.23	0.00	1,613,205.23	0.0%
Prepaid Items		9713	374,792.47	0.00	374,792.47	374,792.47	0.00	374,792.47	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,815,298.13	6,815,298.13	0.00	1.13	1.13	-100.0%
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	35,972,734.00	0.00	35,972,734.00	14,815,737.00	0.00	14,815,737.00	-58.8%
New CTE School	0000	9780				6,000,000.00		6,000,000.00	
Textbooks	0000	9780				8,815,737.00		8,815,737.00	
Textbooks	0000	9780	14,920,462.00		14,920,462.00				
New CTE Building	0000	9780	6,000,000.00		6,000,000.00				
Design Science Facility Project	0000	9780	5,700,000.00		5,700,000.00				
Restricted Routine Maint (Restrooms)	0000	9780	2,950,000.00		2,950,000.00				
High School Pools	0000	9780	2,031,705.00		2,031,705.00				
Early Learning Restrooms	0000	9780	1,000,000.00		1,000,000.00				
Fresno High CTE Facility Project	0000	9780	1,000,000.00		1,000,000.00				
Donation Site Carryover	0000	9780	531,253.00		531,253.00				
Social Emotional Assessment Tool (DE)	0000	9780	500,000.00		500,000.00				
IReady Assessment Tool	0000	9780	470,000.00		470,000.00				

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Function

10 62186 0000000
Form 01

			2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Extended Day Carryover	0000	9780	425,351.00		425,351.00				
Apprenticeship Carryover	0000	9780	243,963.00		243,963.00				
Saturday Academy Site Carryover	0000	9780	200,000.00		200,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	92,610,228.59	0.00	92,610,228.59	82,233,002.59	0.00	82,233,002.59	-11.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
6230	California Clean Energy Jobs Act	4,176,593.86	0.86
6300	Lottery: Instructional Materials	695,134.00	0.00
7311	Classified School Employee Professional Development Block Grant	473,408.00	0.00
7338	College Readiness Block Grant	0.27	0.27
7510	Low-Performing Students Block Grant	1,470,162.00	0.00
Total, Restricted Balance		6,815,298.13	1.13

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	1,098,246.00	951,080.00	-13.4%
3) Other State Revenue		8300-8599	5,734,765.00	5,694,728.00	-0.7%
4) Other Local Revenue		8600-8799	788,810.00	747,776.00	-5.2%
5) TOTAL REVENUES			7,621,821.00	7,393,584.00	-3.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,895,609.00	2,541,417.00	-12.2%
2) Classified Salaries		2000-2999	1,334,725.00	1,536,231.00	15.1%
3) Employee Benefits		3000-3999	2,224,992.00	2,296,470.00	3.2%
4) Books and Supplies		4000-4999	279,219.00	320,455.00	14.8%
5) Services and Other Operating Expenditures		5000-5999	882,096.00	761,780.00	-13.6%
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	222,269.00	208,405.00	-6.2%
9) TOTAL EXPENDITURES			7,838,910.00	7,664,758.00	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(217,089.00)	(271,174.00)	24.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(217,089.00)	(271,174.00)	24.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	605,313.26	388,224.26	-35.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			605,313.26	388,224.26	-35.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			605,313.26	388,224.26	-35.9%
2) Ending Balance, June 30 (E + F1e)			388,224.26	117,050.26	-69.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	1,249.00	1,249.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	264,520.44	38,565.44	-85.4%
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	122,454.82	77,235.82	-36.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	59,673.00	59,673.00	0.0%
All Other Federal Revenue	All Other	8290	1,038,573.00	891,407.00	-14.2%
TOTAL, FEDERAL REVENUE			1,098,246.00	951,080.00	-13.4%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	5,361,999.00	5,321,962.00	-0.7%
All Other State Revenue	All Other	8590	372,766.00	372,766.00	0.0%
TOTAL, OTHER STATE REVENUE			5,734,765.00	5,694,728.00	-0.7%

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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	215,276.00	215,275.00	0.0%
Interagency Services		8677	528,440.00	496,559.00	-6.0%
Other Local Revenue					
All Other Local Revenue		8699	45,094.00	35,942.00	-20.3%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			788,810.00	747,776.00	-5.2%
TOTAL, REVENUES			7,621,821.00	7,393,584.00	-3.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,853,350.00	1,466,039.00	-20.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,042,259.00	1,075,378.00	3.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,895,609.00	2,541,417.00	-12.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	453,288.00	507,504.00	12.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	846,189.00	963,727.00	13.9%
Other Classified Salaries		2900	35,248.00	65,000.00	84.4%
TOTAL, CLASSIFIED SALARIES			1,334,725.00	1,536,231.00	15.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	647,963.00	637,316.00	-1.6%
PERS		3201-3202	250,373.00	315,543.00	26.0%
OASDI/Medicare/Alternative		3301-3302	143,968.00	147,984.00	2.8%
Health and Welfare Benefits		3401-3402	733,131.00	799,138.00	9.0%
Unemployment Insurance		3501-3502	2,079.00	2,043.00	-1.7%
Workers' Compensation		3601-3602	42,210.00	40,778.00	-3.4%
OPEB, Allocated		3701-3702	398,377.00	342,453.00	-14.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,891.00	11,215.00	62.7%
TOTAL, EMPLOYEE BENEFITS			2,224,992.00	2,296,470.00	3.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	600.00	5,939.00	889.8%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	278,295.00	303,541.00	9.1%
Noncapitalized Equipment		4400	324.00	10,975.00	3287.3%
TOTAL, BOOKS AND SUPPLIES			279,219.00	320,455.00	14.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	86,628.00	29,464.00	-66.0%
Travel and Conferences		5200	29,911.00	29,919.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	39,527.00	37,920.00	-4.1%
Operations and Housekeeping Services		5500	263,601.00	273,245.00	3.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,836.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	76,052.00	46,415.00	-39.0%
Professional/Consulting Services and Operating Expenditures		5800	374,184.00	344,817.00	-7.8%
Communications		5900	357.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			882,096.00	761,780.00	-13.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	222,269.00	208,405.00	-6.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			222,269.00	208,405.00	-6.2%
TOTAL, EXPENDITURES			7,838,910.00	7,664,758.00	-2.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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%

July 1 Budget
Adult Education Fund
Expenditures by Function

10 62166 0000000
Form 11

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	1,098,246.00	951,080.00	-13.4%
3) Other State Revenue		8300-8599	5,734,765.00	5,694,728.00	-0.7%
4) Other Local Revenue		8600-8799	788,810.00	747,776.00	-5.2%
5) TOTAL REVENUES			7,621,821.00	7,393,584.00	-3.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,018,034.00	2,459,465.00	-18.5%
2) Instruction - Related Services	2000-2999		3,467,971.00	3,696,488.00	6.6%
3) Pupil Services	3000-3999		44,769.00	77,146.00	72.3%
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		146,065.00	208,962.00	43.1%
7) General Administration	7000-7999		222,269.00	208,405.00	-6.2%
8) Plant Services	8000-8999		939,802.00	1,014,292.00	7.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			7,838,910.00	7,664,758.00	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(217,089.00)	(271,174.00)	24.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(217,089.00)	(271,174.00)	24.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	605,313.26	388,224.26	-35.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			605,313.26	388,224.26	-35.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			605,313.26	388,224.26	-35.9%
2) Ending Balance, June 30 (E + F1e)			388,224.26	117,050.26	-69.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	1,249.00	1,249.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	264,520.44	38,565.44	-85.4%
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	122,454.82	77,235.82	-36.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
6391	Adult Education Program	264,520.44	38,565.44
Total, Restricted Balance		264,520.44	38,565.44

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	964,132.00	827,363.00	-14.2%
3) Other State Revenue		8300-8599	15,642,321.00	16,838,367.00	7.6%
4) Other Local Revenue		8600-8799	296,500.00	23,000.00	-92.2%
5) TOTAL, REVENUES			16,902,953.00	17,688,730.00	4.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	5,727,908.00	5,621,543.00	-1.9%
2) Classified Salaries		2000-2999	3,686,692.00	3,624,428.00	-1.7%
3) Employee Benefits		3000-3999	5,645,360.00	7,196,701.00	27.5%
4) Books and Supplies		4000-4999	311,555.00	119,217.00	-61.7%
5) Services and Other Operating Expenditures		5000-5999	863,639.00	399,837.00	-53.7%
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	667,799.00	727,004.00	8.9%
9) TOTAL, EXPENDITURES			16,902,953.00	17,688,730.00	4.6%
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	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

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	964,132.00	827,363.00	-14.2%
TOTAL, FEDERAL REVENUE			964,132.00	827,363.00	-14.2%
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	15,191,859.00	16,387,905.00	7.9%
All Other State Revenue	All Other	8590	450,462.00	450,462.00	0.0%
TOTAL, OTHER STATE REVENUE			15,642,321.00	16,838,367.00	7.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	10,000.00	20,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	8,000.00	3,000.00	-62.5%
Interagency Services		8677	278,500.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			296,500.00	23,000.00	-92.2%
TOTAL, REVENUES			16,902,953.00	17,688,730.00	4.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	5,042,521.00	4,715,108.00	-6.5%
Certificated Pupil Support Salaries		1200	0.00	106,691.00	New
Certificated Supervisors' and Administrators' Salaries		1300	133,502.00	133,912.00	0.3%
Other Certificated Salaries		1900	551,885.00	665,832.00	20.6%
TOTAL, CERTIFICATED SALARIES			5,727,908.00	5,621,543.00	-1.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	3,499,942.00	3,389,501.00	-3.2%
Classified Support Salaries		2200	15,381.00	14,621.00	-4.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	171,369.00	220,306.00	28.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,686,692.00	3,624,428.00	-1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,299,280.00	1,321,004.00	1.7%
PERS		3201-3202	523,878.00	751,188.00	43.4%
OASDI/Medicare/Alternative		3301-3302	333,070.00	349,538.00	4.9%
Health and Welfare Benefits		3401-3402	2,187,067.00	3,256,364.00	48.9%
Unemployment Insurance		3501-3502	4,563.00	4,669.00	2.3%
Workers' Compensation		3601-3602	93,969.00	92,450.00	-1.6%
OPEB, Allocated		3701-3702	1,177,640.00	1,395,417.00	18.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	25,893.00	26,071.00	0.7%
TOTAL, EMPLOYEE BENEFITS			5,645,360.00	7,196,701.00	27.5%
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	311,555.00	119,217.00	-61.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			311,555.00	119,217.00	-61.7%

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	75,000.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	87,393.00	85,976.00	-1.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,260.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,938.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	689,985.00	313,861.00	-54.6%
Communications		5900	63.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			863,639.00	399,837.00	-53.7%
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	667,799.00	727,004.00	8.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			667,799.00	727,004.00	8.9%
TOTAL, EXPENDITURES			16,902,953.00	17,688,730.00	4.6%

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	964,132.00	827,363.00	-14.2%
3) Other State Revenue		8300-8599	15,642,321.00	16,838,367.00	7.6%
4) Other Local Revenue		8600-8799	296,500.00	23,000.00	-92.2%
5) TOTAL REVENUES			16,902,953.00	17,688,730.00	4.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		13,883,589.00	14,313,556.00	3.1%
2) Instruction - Related Services	2000-2999		1,275,387.00	1,385,594.00	8.6%
3) Pupil Services	3000-3999		0.00	147,979.00	New
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,076,178.00	1,114,597.00	3.6%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		667,799.00	727,004.00	8.9%
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			16,902,953.00	17,688,730.00	4.6%
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%

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	48,946,987.00	50,291,792.00	2.7%
3) Other State Revenue		8300-8599	3,588,964.00	3,402,183.00	-5.2%
4) Other Local Revenue		8600-8799	998,899.00	997,982.00	-0.1%
5) TOTAL REVENUES			53,534,850.00	54,691,957.00	2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,480,512.00	13,641,244.00	1.2%
3) Employee Benefits		3000-3999	10,030,164.00	10,871,142.00	8.4%
4) Books and Supplies		4000-4999	23,868,815.00	24,657,113.00	3.3%
5) Services and Other Operating Expenditures		5000-5999	3,092,630.00	3,284,387.00	6.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,129,662.00	2,025,727.00	-4.9%
9) TOTAL EXPENDITURES			52,601,783.00	54,479,613.00	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			933,067.00	212,344.00	-77.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			933,067.00	212,344.00	-77.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,563,405.46	20,496,472.46	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,563,405.46	20,496,472.46	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,563,405.46	20,496,472.46	4.8%
2) Ending Balance, June 30 (E + F1e)			20,496,472.46	20,708,816.46	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,044,022.51	1,044,022.51	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	19,452,449.95	19,664,793.95	1.1%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	48,946,987.00	50,291,792.00	2.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			48,946,987.00	50,291,792.00	2.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,588,964.00	3,402,183.00	-5.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,588,964.00	3,402,183.00	-5.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	130,052.00	362,285.00	178.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	429,422.00	286,830.00	-33.2%
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	439,425.00	348,867.00	-20.6%
TOTAL, OTHER LOCAL REVENUE			998,899.00	997,982.00	-0.1%
TOTAL, REVENUES			53,534,850.00	54,691,957.00	2.2%

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

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	11,044,031.00	11,022,831.00	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	832,230.00	792,585.00	-4.8%
Clerical, Technical and Office Salaries		2400	611,763.00	833,340.00	36.2%
Other Classified Salaries		2900	992,488.00	992,488.00	0.0%
TOTAL, CLASSIFIED SALARIES			13,480,512.00	13,641,244.00	1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	89.00	0.00	-100.0%
PERS		3201-3202	1,922,241.00	2,204,056.00	14.7%
OASDI/Medicare/Alternative		3301-3302	919,748.00	903,270.00	-1.8%
Health and Welfare Benefits		3401-3402	4,491,092.00	5,275,453.00	17.5%
Unemployment Insurance		3501-3502	6,248.00	6,082.00	-2.7%
Workers' Compensation		3601-3602	138,867.00	127,326.00	-8.3%
OPEB, Allocated		3701-3702	2,489,856.00	2,265,635.00	-9.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	62,023.00	89,320.00	44.0%
TOTAL, EMPLOYEE BENEFITS			10,030,164.00	10,871,142.00	8.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,884,294.00	2,664,091.00	-7.6%
Noncapitalized Equipment		4400	495,210.00	473,569.00	-4.4%
Food		4700	20,489,311.00	21,519,453.00	5.0%
TOTAL, BOOKS AND SUPPLIES			23,868,815.00	24,657,113.00	3.3%

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Object

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	23,980.00	33,100.00	38.0%
Dues and Memberships		5300	67,699.00	59,000.00	-12.8%
Insurance		5400-5450	115,703.00	113,772.00	-1.7%
Operations and Housekeeping Services		5500	667,529.00	717,662.00	7.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,785,719.00	1,915,763.00	7.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	262,356.00	(147,776.00)	-156.3%
Professional/Consulting Services and Operating Expenditures		5800	141,574.00	562,866.00	297.6%
Communications		5900	28,070.00	30,000.00	6.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,092,630.00	3,284,387.00	6.2%
CAPITAL OUTLAY					
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)					
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	2,129,662.00	2,025,727.00	-4.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,129,662.00	2,025,727.00	-4.9%
TOTAL, EXPENDITURES			52,601,783.00	54,479,613.00	3.6%

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

July 1 Budget
Cafeteria Special Revenue Fund
Expenditures by Function

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	48,946,987.00	50,291,792.00	2.7%
3) Other State Revenue		8300-8599	3,588,964.00	3,402,183.00	-5.2%
4) Other Local Revenue		8600-8799	998,899.00	997,982.00	-0.1%
5) TOTAL, REVENUES			53,534,850.00	54,691,957.00	2.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		49,723,145.00	51,478,720.00	3.5%
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		177,447.00	362,204.00	104.1%
7) General Administration	7000-7999		2,129,662.00	2,025,727.00	-4.9%
8) Plant Services	8000-8999		571,529.00	612,962.00	7.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			52,601,783.00	54,479,613.00	3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			933,067.00	212,344.00	-77.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			933,067.00	212,344.00	-77.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,563,405.46	20,496,472.46	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,563,405.46	20,496,472.46	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,563,405.46	20,496,472.46	4.8%
2) Ending Balance, June 30 (E + F1e)			20,496,472.46	20,708,816.46	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	1,044,022.51	1,044,022.51	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	19,452,449.95	19,664,793.95	1.1%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School	14,257,225.98	15,393,943.98
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	5,195,223.97	4,270,849.97
Total, Restricted Balance		19,452,449.95	19,664,793.95

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	38,851.00	0.00	-100.0%
5) TOTAL, REVENUES			38,851.00	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	530,223.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	4,787,337.00	3,356,409.00	-29.9%
6) Capital Outlay		6000-6999	228,780.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,546,340.00	3,356,409.00	-39.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,507,489.00)	(3,356,409.00)	-39.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,507,489.00	3,356,409.00	-39.1%
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			5,507,489.00	3,356,409.00	-39.1%

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

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%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,328.00	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	36,523.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			38,851.00	0.00	-100.0%
TOTAL, REVENUES			38,851.00	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%
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	530,223.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			530,223.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,882,761.00	3,356,409.00	-13.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	195,305.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	709,271.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,787,337.00	3,356,409.00	-29.9%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	228,780.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			228,780.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			5,546,340.00	3,356,409.00	-39.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	5,507,489.00	3,356,409.00	-39.1%
(a) TOTAL, INTERFUND TRANSFERS IN			5,507,489.00	3,356,409.00	-39.1%
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)			5,507,489.00	3,356,409.00	-39.1%

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	38,851.00	0.00	-100.0%
5) TOTAL, REVENUES			38,851.00	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		5,546,340.00	3,356,409.00	-39.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,546,340.00	3,356,409.00	-39.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,507,489.00)	(3,356,409.00)	-39.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,507,489.00	3,356,409.00	-39.1%
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			5,507,489.00	3,356,409.00	-39.1%

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%

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	700,000.00	345,000.00	-50.7%
5) TOTAL, REVENUES			700,000.00	345,000.00	-50.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	148,000.00	410,000.00	177.0%
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			148,000.00	410,000.00	177.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			552,000.00	(65,000.00)	-111.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	42,594,840.00	36,870,866.00	-13.4%
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			(42,594,840.00)	(36,870,866.00)	-13.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(42,042,840.00)	(36,935,866.00)	-12.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	80,862,747.05	38,819,907.05	-52.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,862,747.05	38,819,907.05	-52.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,862,747.05	38,819,907.05	-52.0%
2) Ending Balance, June 30 (E + F1e)			38,819,907.05	1,884,041.05	-95.1%
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	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	38,819,907.05	1,884,041.05	-95.1%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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)			0.00		

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	700,000.00	345,000.00	-50.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			700,000.00	345,000.00	-50.7%
TOTAL, REVENUES			700,000.00	345,000.00	-50.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
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	100,000.00	150,000.00	50.0%
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	48,000.00	260,000.00	441.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			148,000.00	410,000.00	177.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			148,000.00	410,000.00	177.0%

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	42,594,840.00	36,870,866.00	-13.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			42,594,840.00	36,870,866.00	-13.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(42,594,840.00)	(36,870,866.00)	-13.4%

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	700,000.00	345,000.00	-50.7%
5) TOTAL, REVENUES			700,000.00	345,000.00	-50.7%
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		100,000.00	350,000.00	250.0%
9) Other Outgo	9000-9999	Except 7600-7699	48,000.00	60,000.00	25.0%
10) TOTAL, EXPENDITURES			148,000.00	410,000.00	177.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			552,000.00	(65,000.00)	-111.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	42,594,840.00	36,870,866.00	-13.4%
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			(42,594,840.00)	(36,870,866.00)	-13.4%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(42,042,840.00)	(36,935,866.00)	-12.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	80,862,747.05	38,819,907.05	-52.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,862,747.05	38,819,907.05	-52.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,862,747.05	38,819,907.05	-52.0%
2) Ending Balance, June 30 (E + F1e)			38,819,907.05	1,884,041.05	-95.1%
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	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	38,819,907.05	1,884,041.05	-95.1%
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
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	1,991,097.00	1,490,000.00	-25.2%
5) TOTAL, REVENUES			1,991,097.00	1,490,000.00	-25.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	51,329.00	0.00	-100.0%
3) Employee Benefits		3000-3999	24,439.00	0.00	-100.0%
4) Books and Supplies		4000-4999	30,826.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	240,821.00	3,626,785.00	1406.0%
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			347,415.00	3,626,785.00	943.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,643,682.00	(2,136,785.00)	-230.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	28,920.00	28,920.00	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			(28,920.00)	(28,920.00)	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)			1,614,762.00	(2,165,705.00)	-234.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	550,943.48	2,165,705.48	293.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			550,943.48	2,165,705.48	293.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			550,943.48	2,165,705.48	293.1%
2) Ending Balance, June 30 (E + F1e)			2,165,705.48	0.48	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,165,705.48	0.48	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	18,000.00	18,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,973,097.00	1,472,000.00	-25.4%
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			1,991,097.00	1,490,000.00	-25.2%
TOTAL, REVENUES			1,991,097.00	1,490,000.00	-25.2%

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	38,329.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	3,182.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	9,818.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			51,329.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	9,254.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	1,237.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	9,126.00	0.00	-100.0%
Unemployment Insurance		3501-3502	25.00	0.00	-100.0%
Workers' Compensation		3601-3602	512.00	0.00	-100.0%
OPEB, Allocated		3701-3702	3,925.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	360.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			24,439.00	0.00	-100.0%
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	30,826.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			30,826.00	0.00	-100.0%

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	476.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	26,113.00	2,915,964.00	11066.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,140.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	211,092.00	710,821.00	236.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			240,821.00	3,626,785.00	1406.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			347,415.00	3,626,785.00	943.9%

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	28,920.00	28,920.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			28,920.00	28,920.00	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)			(28,920.00)	(28,920.00)	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	1,991,097.00	1,490,000.00	-25.2%
5) TOTAL REVENUES			1,991,097.00	1,490,000.00	-25.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		347,415.00	3,626,785.00	943.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			347,415.00	3,626,785.00	943.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,643,682.00	(2,136,785.00)	-230.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	28,920.00	28,920.00	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			(28,920.00)	(28,920.00)	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)			1,614,762.00	(2,165,705.00)	-234.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	550,943.48	2,165,705.48	293.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			550,943.48	2,165,705.48	293.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			550,943.48	2,165,705.48	293.1%
2) Ending Balance, June 30 (E + F1e)			2,165,705.48	0.48	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,165,705.48	0.48	-100.0%
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	2,165,705.48	0.48
Total, Restricted Balance		2,165,705.48	0.48

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	8,551,666.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	550,000.00	250,000.00	-54.5%
5) TOTAL, REVENUES			9,101,666.00	250,000.00	-97.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	736,180.00	0.00	-100.0%
3) Employee Benefits		3000-3999	374,264.00	0.00	-100.0%
4) Books and Supplies		4000-4999	1,714,048.00	860,236.00	-49.8%
5) Services and Other Operating Expenditures		5000-5999	5,293,482.00	9,936,456.00	87.7%
6) Capital Outlay		6000-6999	39,010,027.00	69,803,781.00	78.9%
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			47,128,001.00	80,600,473.00	71.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(38,026,335.00)	(80,350,473.00)	111.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	37,087,351.00	33,514,457.00	-9.6%
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			37,087,351.00	33,514,457.00	-9.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(938,984.00)	(46,836,016.00)	4887.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,775,000.15	46,836,016.15	-2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,775,000.15	46,836,016.15	-2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,775,000.15	46,836,016.15	-2.0%
2) Ending Balance, June 30 (E + F1e)			46,836,016.15	0.15	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	46,836,016.15	0.15	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	8,551,666.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,551,666.00	0.00	-100.0%
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	550,000.00	250,000.00	-54.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			550,000.00	250,000.00	-54.5%
TOTAL, REVENUES			9,101,666.00	250,000.00	-97.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	551,779.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	80,260.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	104,141.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			736,180.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	132,854.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	56,118.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	117,227.00	0.00	-100.0%
Unemployment Insurance		3501-3502	480.00	0.00	-100.0%
Workers' Compensation		3601-3602	7,354.00	0.00	-100.0%
OPEB, Allocated		3701-3702	54,473.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,758.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			374,264.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	996,570.00	468,852.00	-53.0%
Noncapitalized Equipment		4400	717,478.00	391,384.00	-45.5%
TOTAL, BOOKS AND SUPPLIES			1,714,048.00	860,236.00	-49.8%

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	6,836.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,458,514.00	5,322,097.00	264.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	915,485.00	2,277,543.00	148.8%
Professional/Consulting Services and Operating Expenditures		5800	2,912,647.00	2,336,816.00	-19.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,293,482.00	9,936,456.00	87.7%
CAPITAL OUTLAY					
Land		6100	2,077,215.00	1,466,937.00	-29.4%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	35,207,510.00	66,787,677.00	89.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,725,302.00	1,549,167.00	-10.2%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			39,010,027.00	69,803,781.00	78.9%
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			47,128,001.00	80,600,473.00	71.0%

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	37,087,351.00	33,514,457.00	-9.6%
(a) TOTAL, INTERFUND TRANSFERS IN			37,087,351.00	33,514,457.00	-9.6%
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		8963	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)			37,087,351.00	33,514,457.00	-9.6%

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	8,551,666.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	550,000.00	250,000.00	-54.5%
5) TOTAL, REVENUES			9,101,666.00	250,000.00	-97.3%
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		47,128,001.00	80,600,473.00	71.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			47,128,001.00	80,600,473.00	71.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(38,026,335.00)	(80,350,473.00)	111.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	37,087,351.00	33,514,457.00	-9.6%
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			37,087,351.00	33,514,457.00	-9.6%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(938,984.00)	(46,836,016.00)	4887.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	47,775,000.15	46,836,016.15	-2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,775,000.15	46,836,016.15	-2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,775,000.15	46,836,016.15	-2.0%
2) Ending Balance, June 30 (E + F1e)			46,836,016.15	0.15	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	46,836,016.15	0.15	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
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	54,322.00	45,000.00	-17.2%
5) TOTAL, REVENUES			54,322.00	45,000.00	-17.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	2,722,863.00	New
5) Services and Other Operating Expenditures		5000-5999	671,771.00	1,572,020.00	134.0%
6) Capital Outlay		6000-6999	172,686.00	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			844,457.00	4,294,883.00	408.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(790,135.00)	(4,249,883.00)	437.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(790,135.00)	(4,249,883.00)	437.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,040,018.90	4,249,883.90	-15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,040,018.90	4,249,883.90	-15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,040,018.90	4,249,883.90	-15.7%
2) Ending Balance, June 30 (E + F1e)			4,249,883.90	0.90	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	4,249,883.90	0.90	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			0.00		
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)			0.00		

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	54,322.00	45,000.00	-17.2%
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			54,322.00	45,000.00	-17.2%
TOTAL, REVENUES			54,322.00	45,000.00	-17.2%

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	2,722,863.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	2,722,863.00	New

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	201,000.00	247,910.00	23.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	43,735.00	103,251.00	136.1%
Professional/Consulting Services and Operating Expenditures		5800	427,036.00	1,220,859.00	185.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			671,771.00	1,572,020.00	134.0%
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	172,686.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			172,686.00	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			844,457.00	4,294,883.00	408.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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%

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

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	54,322.00	45,000.00	-17.2%
5) TOTAL, REVENUES			54,322.00	45,000.00	-17.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		844,457.00	4,294,883.00	408.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			844,457.00	4,294,883.00	408.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(790,135.00)	(4,249,883.00)	437.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

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Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(790,135.00)	(4,249,883.00)	437.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,040,018.90	4,249,883.90	-15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,040,018.90	4,249,883.90	-15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,040,018.90	4,249,883.90	-15.7%
2) Ending Balance, June 30 (E + F1e)			4,249,883.90	0.90	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	4,249,883.90	0.90	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
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	384,744.00	426,512.00	10.9%
4) Other Local Revenue		8600-8799	55,895,159.00	43,698,982.00	-21.8%
5) TOTAL, REVENUES			56,279,903.00	44,125,494.00	-21.6%
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	48,473,917.00	43,683,015.00	-9.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			48,473,917.00	43,683,015.00	-9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,805,986.00	442,479.00	-94.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,805,986.00	442,479.00	-94.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	160,444,636.81	168,250,622.81	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,444,636.81	168,250,622.81	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,444,636.81	168,250,622.81	4.9%
2) Ending Balance, June 30 (E + F1e)			168,250,622.81	168,693,101.81	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	168,250,622.81	168,693,101.81	0.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

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

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					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	384,744.00	426,512.00	10.9%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			384,744.00	426,512.00	10.9%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	42,071,198.00	31,796,505.00	-24.4%
Unsecured Roll		8612	4,721,847.00	3,919,972.00	-17.0%
Prior Years' Taxes		8613	200,087.00	141,330.00	-29.4%
Supplemental Taxes		8614	769,326.00	709,171.00	-7.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	26,766.00	0.00	-100.0%
Interest		8660	4,816,750.00	4,194,602.00	-12.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,289,185.00	2,937,402.00	-10.7%
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			55,895,159.00	43,698,982.00	-21.8%
TOTAL, REVENUES			56,279,903.00	44,125,494.00	-21.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	16,849.00	17,020.00	1.0%
Debt Service - Interest		7438	20,957,835.00	20,426,754.00	-2.5%
Other Debt Service - Principal		7439	27,499,233.00	23,239,241.00	-15.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			48,473,917.00	43,683,015.00	-9.9%
TOTAL, EXPENDITURES			48,473,917.00	43,683,015.00	-9.9%

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Object

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

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Function

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	384,744.00	426,512.00	10.9%
4) Other Local Revenue		8600-8799	55,895,159.00	43,698,982.00	-21.8%
5) TOTAL, REVENUES			56,279,903.00	44,125,494.00	-21.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	48,473,917.00	43,683,015.00	-9.9%
10) TOTAL, EXPENDITURES			48,473,917.00	43,683,015.00	-9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,805,986.00	442,479.00	-94.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,805,986.00	442,479.00	-94.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	160,444,636.81	168,250,622.81	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,444,636.81	168,250,622.81	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			160,444,636.81	168,250,622.81	4.9%
2) Ending Balance, June 30 (E + F1e)			168,250,622.81	168,693,101.81	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	168,250,622.81	168,693,101.81	0.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 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	188,985,586.00	189,769,667.00	0.4%
5) TOTAL, REVENUES			188,985,586.00	189,769,667.00	0.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,412,410.00	1,522,609.00	7.8%
3) Employee Benefits		3000-3999	754,268.00	829,031.00	9.9%
4) Books and Supplies		4000-4999	141,475.00	37,362.00	-73.6%
5) Services and Other Operating Expenses		5000-5999	171,108,333.00	172,254,048.00	0.7%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			173,416,486.00	174,643,050.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,569,100.00	15,126,617.00	-2.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	574,392.00	281,114.00	-51.1%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,425,608.00)	(1,718,886.00)	20.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			14,143,492.00	13,407,731.00	-5.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	29,228,533.14	43,372,025.14	48.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,228,533.14	43,372,025.14	48.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			29,228,533.14	43,372,025.14	48.4%
2) Ending Net Position, June 30 (E + F1e)			43,372,025.14	56,779,756.14	30.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	43,372,025.14	56,779,756.14	30.9%

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

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,089,363.00	919,302.00	-15.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	156,836,068.00	163,311,393.00	4.1%
All Other Fees and Contracts		8689	4,813,154.00	4,845,092.00	0.7%
Other Local Revenue					
All Other Local Revenue		8699	26,247,001.00	20,693,880.00	-21.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			188,985,586.00	189,769,667.00	0.4%
TOTAL, REVENUES			188,985,586.00	189,769,667.00	0.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	6,198.00	6,198.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	528,085.00	570,266.00	8.0%
Clerical, Technical and Office Salaries		2400	878,127.00	946,145.00	7.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,412,410.00	1,522,609.00	7.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	214,455.00	273,619.00	27.6%
OASDI/Medicare/Alternative		3301-3302	106,390.00	114,433.00	7.6%
Health and Welfare Benefits		3401-3402	267,873.00	276,590.00	3.3%
Unemployment Insurance		3501-3502	715.00	732.00	2.4%
Workers' Compensation		3601-3602	14,642.00	14,814.00	1.2%
OPEB, Allocated		3701-3702	144,250.00	140,797.00	-2.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,943.00	8,046.00	35.4%
TOTAL, EMPLOYEE BENEFITS			754,268.00	829,031.00	9.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	35,875.00	37,362.00	4.1%
Noncapitalized Equipment		4400	105,600.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			141,475.00	37,362.00	-73.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	55,422.00	56,744.00	2.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,398,254.00	2,637,017.00	10.0%
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 - Interfund		5750	89,844.00	90,564.00	0.8%
Professional/Consulting Services and Operating Expenditures		5800	168,498,445.00	169,395,629.00	0.5%
Communications		5900	66,368.00	74,094.00	11.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			171,108,333.00	172,254,048.00	0.7%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			173,416,486.00	174,643,050.00	0.7%

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	574,392.00	281,114.00	-51.1%
(a) TOTAL, INTERFUND TRANSFERS IN			574,392.00	281,114.00	-51.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,000,000.00	2,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	2,000,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			(1,425,608.00)	(1,718,886.00)	20.6%

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	188,985,586.00	189,769,667.00	0.4%
5) TOTAL, REVENUES			188,985,586.00	189,769,667.00	0.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		173,416,486.00	174,643,050.00	0.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			173,416,486.00	174,643,050.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			15,569,100.00	15,126,617.00	-2.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	574,392.00	281,114.00	-51.1%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,425,608.00)	(1,718,886.00)	20.6%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			14,143,492.00	13,407,731.00	-5.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	29,228,533.14	43,372,025.14	48.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,228,533.14	43,372,025.14	48.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			29,228,533.14	43,372,025.14	48.4%
2) Ending Net Position, June 30 (E + F1e)			43,372,025.14	56,779,756.14	30.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	43,372,025.14	56,779,756.14	30.9%

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	2,853,348.00	2,278,299.00	-20.2%
5) TOTAL, REVENUES			2,853,348.00	2,278,299.00	-20.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	37,212.00	45,000.00	20.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			37,212.00	45,000.00	20.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,816,136.00	2,233,299.00	-20.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	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			3,500,000.00	3,500,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			6,316,136.00	5,733,299.00	-9.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	42,076,643.80	48,392,779.80	15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,076,643.80	48,392,779.80	15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			42,076,643.80	48,392,779.80	15.0%
2) Ending Net Position, June 30 (E + F1e)			48,392,779.80	54,126,078.80	11.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	48,392,779.82	54,126,078.80	11.8%
c) Unrestricted Net Position		9790	(0.02)	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,853,348.00	2,278,299.00	-20.2%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,853,348.00	2,278,299.00	-20.2%
TOTAL, REVENUES			2,853,348.00	2,278,299.00	-20.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	37,212.00	45,000.00	20.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			37,212.00	45,000.00	20.9%
TOTAL, EXPENSES			37,212.00	45,000.00	20.9%

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	3,500,000.00	3,500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,500,000.00	3,500,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			3,500,000.00	3,500,000.00	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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,853,348.00	2,278,299.00	-20.2%
5) TOTAL, REVENUES			2,853,348.00	2,278,299.00	-20.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		37,212.00	45,000.00	20.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			37,212.00	45,000.00	20.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,816,136.00	2,233,299.00	-20.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	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			3,500,000.00	3,500,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			6,316,136.00	5,733,299.00	-9.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	42,076,643.80	48,392,779.80	15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,076,643.80	48,392,779.80	15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			42,076,643.80	48,392,779.80	15.0%
2) Ending Net Position, June 30 (E + F1e)			48,392,779.80	54,126,078.80	11.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	48,392,779.82	54,126,078.80	11.8%
c) Unrestricted Net Position		9790	(0.02)	0.00	-100.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
9010	Other Restricted Local	48,392,779.82	54,126,078.80
Total, Restricted Net Position		48,392,779.82	54,126,078.80

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)	67,000.23	67,000.23	67,000.23	66,900.23	66,900.23	66,900.23
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)	67,000.23	67,000.23	67,000.23	66,900.23	66,900.23	66,900.23
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)	67,000.23	67,000.23	67,000.23	66,900.23	66,900.23	66,900.23
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	52.14	52.14	52.14	52.14	52.14	52.14
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)	52.14	52.14	52.14	52.14	52.14	52.14
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	52.14	52.14	52.14	52.14	52.14	52.14
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			197,654,003.00	140,758,260.00	117,154,616.00	126,246,446.00	124,591,530.00	102,349,380.00	137,538,178.00	158,723,574.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		30,529,086.00	30,529,086.00	80,381,398.00	54,952,355.00	54,952,355.00	80,381,398.00	54,952,355.00	54,952,355.00
Property Taxes	8020-8079		0.00	518,145.00	0.00	0.00	0.00	26,940,754.00	1,197,367.00	518,145.00
Miscellaneous Funds	8080-8099		(360,575.00)	66,196.00	(330,552.00)	(305,638.00)	67,495.00	(234,408.00)	(117,420.00)	(13,905.00)
Federal Revenue	8100-8299		484,689.00	10,909.00	510,615.00	18,691,409.00	2,773,548.00	2,810,229.00	33,586,197.00	1,160,495.00
Other State Revenue	8300-8599		1,699,858.00	2,233,916.00	3,034,988.00	5,335,859.00	3,167,436.00	8,301,090.00	12,426,979.00	4,635,817.00
Other Local Revenue	8600-8799		124,364.00	363,063.00	1,433,901.00	2,079,220.00	23,294.00	1,860,613.00	1,080,706.00	1,014,785.00
Interfund Transfers In	8910-8929		252,387.00	378,580.00	630,967.00	367,869.00	126,193.00	126,193.00	126,193.00	387,895.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			32,729,809.00	34,099,895.00	85,661,317.00	81,121,074.00	61,110,321.00	120,185,869.00	103,252,377.00	62,635,587.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		4,435,739.00	30,220,881.00	33,849,825.00	45,674,402.00	35,233,452.00	33,379,147.00	35,369,249.00	35,648,577.00
Classified Salaries	2000-2999		13,321,742.00	7,983,307.00	9,704,920.00	12,903,462.00	12,988,454.00	12,983,543.00	12,058,508.00	11,230,200.00
Employee Benefits	3000-3999		7,094,502.00	7,581,476.00	20,782,029.00	23,393,167.00	25,162,621.00	24,732,290.00	23,272,287.00	26,195,882.00
Books and Supplies	4000-4999		499,472.00	2,886,728.00	4,693,849.00	2,049,014.00	4,833,236.00	6,382,458.00	5,388,704.00	4,291,544.00
Services	5000-5999		1,781,094.00	6,073,105.00	6,395,480.00	6,964,215.00	6,995,425.00	6,816,223.00	6,516,209.00	7,257,735.00
Capital Outlay	6000-6599		2,727.00	368,007.00	60,695.00	370,363.00	520,086.00	399,841.00	939,392.00	4,141,257.00
Other Outgo	7000-7499		93,932.00	143,150.00	49,376.00	469,617.00	175,641.00	485,896.00	269,177.00	163,185.00
Interfund Transfers Out	7600-7629		290,296.00	435,444.00	725,740.00	640,846.00	145,148.00	145,148.00	362,870.00	423,154.00
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			27,519,504.00	55,692,098.00	76,261,894.00	92,465,086.00	86,054,063.00	85,324,546.00	84,174,396.00	89,351,534.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		2,439,028.00	5,416,932.00	2,687,730.00	10,359,141.00	3,394,174.00	372,789.00	2,120,286.00	2,469,960.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	2,439,028.00	5,416,932.00	10,359,141.00	3,394,174.00	372,789.00	2,120,286.00	2,469,960.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		64,545,076.00	7,428,373.00	2,995,323.00	670,045.00	692,582.00	45,314.00	12,871.00	2,546,103.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	64,545,076.00	7,428,373.00	670,045.00	692,582.00	45,314.00	12,871.00	2,546,103.00
Nonoperating										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS			0.00	(62,106,048.00)	(2,011,441.00)	(307,593.00)	9,689,095.00	327,475.00	2,107,415.00	(76,143.00)
E. NET INCREASE/DECREASE (B - C + D)			(56,895,743.00)	(23,603,644.00)	9,091,830.00	(1,654,916.00)	(22,242,150.00)	35,188,798.00	21,185,396.00	(26,792,090.00)
F. ENDING CASH (A + E)			140,758,260.00	117,154,616.00	126,246,446.00	124,591,530.00	102,349,380.00	137,538,178.00	158,723,574.00	131,931,484.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		131,931,484.00	155,645,156.00	167,413,345.00	144,281,458.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	80,381,399.00	54,952,355.00	54,952,355.00	80,381,400.00			712,297,897.00	712,297,897.00
Property Taxes	8020-8079	0.00	27,458,899.00	2,394,734.00	9,770,958.00			68,799,002.00	68,799,002.00
Miscellaneous Funds	8080-8099	(25,739.00)	(212,857.00)	(14,353.00)	(635,666.00)			(2,117,422.00)	(2,117,422.00)
Federal Revenue	8100-8299	13,754,318.00	1,001,327.00	733,758.00	30,571,544.00	1,896,691.00		107,785,729.00	107,785,729.00
Other State Revenue	8300-8599	6,123,039.00	13,783,706.00	6,576,662.00	7,465,355.00	26,932,924.00		101,717,629.00	101,717,629.00
Other Local Revenue	8600-8799	1,648,829.00	538,971.00	860,912.00	922,200.00	3,946,177.00		15,897,035.00	15,897,035.00
Interfund Transfers In	8910-8929	252,387.00	201,909.00	252,387.00	302,369.00			3,385,329.00	3,385,329.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		102,134,233.00	97,724,310.00	65,756,455.00	128,779,160.00	32,575,792.00	0.00	1,007,765,199.00	1,007,765,199.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	33,740,481.00	34,460,267.00	39,621,945.00	37,169,894.00	24,938,365.00		423,742,224.00	423,742,224.00
Classified Salaries	2000-2999	9,438,714.00	11,399,923.00	9,710,511.00	9,600,597.00	3,269,641.00		136,593,522.00	136,593,522.00
Employee Benefits	3000-3999	25,744,786.00	26,223,014.00	26,359,537.00	28,003,626.00	27,914,544.00		292,459,761.00	292,459,761.00
Books and Supplies	4000-4999	1,946,779.00	5,372,577.00	6,206,316.00	5,330,908.00	20,160,873.00		70,040,458.00	70,040,458.00
Services	5000-5999	6,934,716.00	6,829,481.00	6,885,890.00	10,767,098.00	20,399,934.00		100,616,585.00	100,616,585.00
Capital Outlay	6000-6599	107,161.00	174,625.00	874,414.00	740,200.00	8,038,211.00		16,736,979.00	16,736,979.00
Other Outgo	7000-7499	153,753.00	163,435.00	136,164.00	148,654.00	(1,664,313.00)		787,667.00	787,667.00
Interfund Transfers Out	7600-7629	508,018.00	232,237.00	290,296.00	568,684.00	369,642.00		5,137,523.00	5,137,523.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		78,574,408.00	84,855,559.00	90,085,073.00	92,329,661.00	103,426,897.00	0.00	1,046,114,719.00	1,046,114,719.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	3,707,774.00	2,453,365.00	4,750,658.00	0.00			40,171,837.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		3,707,774.00	2,453,365.00	4,750,658.00	0.00	0.00	0.00	40,171,837.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	3,553,927.00	3,553,927.00	3,553,927.00	3,553,928.00			93,151,396.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		3,553,927.00	3,553,927.00	3,553,927.00	3,553,928.00	0.00	0.00	93,151,396.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		153,847.00	(1,100,562.00)	1,196,731.00	(3,553,928.00)	0.00	0.00	(52,979,559.00)	
E. NET INCREASE/DECREASE (B - C + D)		23,713,672.00	11,768,189.00	(23,131,887.00)	32,894,571.00	(70,851,105.00)	0.00	(91,329,079.00)	(38,349,520.00)
F. ENDING CASH (A + E)		155,645,156.00	167,413,345.00	144,281,458.00	177,176,029.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								106,324,924.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			177,176,029.00	120,272,752.00	96,865,975.00	106,877,227.00	102,539,117.00	80,872,366.00	117,705,189.00	135,712,983.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		31,513,724.00	31,513,724.00	82,153,746.00	56,724,703.00	56,724,703.00	82,153,746.00	56,724,703.00	56,724,702.00
Property Taxes	8020-8079		0.00	518,145.00	0.00	0.00	0.00	26,940,754.00	1,197,367.00	518,145.00
Miscellaneous Funds	8080-8099		(360,575.00)	66,196.00	(330,552.00)	(305,638.00)	67,495.00	(234,408.00)	(117,420.00)	(13,905.00)
Federal Revenue	8100-8299		438,786.00	9,876.00	462,256.00	15,921,207.00	2,510,875.00	2,544,081.00	29,047,419.00	1,050,588.00
Other State Revenue	8300-8599		1,690,266.00	2,221,311.00	3,017,863.00	5,305,751.00	3,149,563.00	8,254,250.00	12,356,858.00	4,609,658.00
Other Local Revenue	8600-8799		116,925.00	341,345.00	1,348,128.00	1,954,845.00	21,901.00	1,749,315.00	1,016,060.00	954,083.00
Interfund Transfers In	8910-8929		252,387.00	378,580.00	630,967.00	367,889.00	126,193.00	126,193.00	126,193.00	367,895.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			33,651,513.00	35,049,177.00	87,282,408.00	80,968,737.00	62,800,730.00	121,533,931.00	100,351,180.00	64,211,166.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		4,473,834.00	30,480,429.00	34,140,539.00	46,066,671.00	35,536,050.00	33,665,820.00	35,673,013.00	35,954,740.00
Classified Salaries	2000-2999		13,704,185.00	8,212,493.00	9,983,531.00	13,273,897.00	13,361,330.00	13,356,277.00	12,404,686.00	11,552,599.00
Employee Benefits	3000-3999		7,440,502.00	7,951,226.00	21,795,573.00	24,534,056.00	26,389,806.00	25,938,489.00	24,407,281.00	27,473,460.00
Books and Supplies	4000-4999		394,270.00	2,278,710.00	3,705,205.00	1,617,439.00	3,815,234.00	5,038,150.00	4,252,127.00	3,387,636.00
Services	5000-5999		1,697,462.00	5,787,940.00	6,095,160.00	6,637,208.00	6,666,952.00	6,496,165.00	6,210,238.00	6,916,946.00
Capital Outlay	6000-6599		2,199.00	296,773.00	48,948.00	298,673.00	419,414.00	322,445.00	757,557.00	3,339,648.00
Other Outgo	7000-7499		685.00	1,043.00	360.00	3,422.00	1,280.00	3,541.00	1,962.00	1,189.00
Interfund Transfers Out	7600-7629		274,412.00	411,618.00	686,029.00	605,780.00	137,206.00	137,206.00	343,015.00	400,000.00
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			27,987,549.00	55,420,232.00	76,455,343.00	93,037,146.00	86,327,272.00	84,958,093.00	84,049,879.00	89,026,218.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		1,977,835.00	4,392,651.00	2,179,510.00	8,400,344.00	2,752,373.00	302,299.00	1,719,364.00	2,002,918.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	1,977,835.00	4,392,651.00	2,179,510.00	8,400,344.00	2,752,373.00	302,299.00	1,719,364.00	2,002,918.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		64,545,076.00	7,428,373.00	2,995,323.00	670,045.00	692,582.00	45,314.00	12,871.00	2,546,103.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	64,545,076.00	7,428,373.00	2,995,323.00	670,045.00	692,582.00	45,314.00	12,871.00	2,546,103.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(62,567,241.00)	(3,035,722.00)	(815,813.00)	7,730,299.00	2,059,791.00	256,985.00	1,706,493.00	(543,185.00)
E. NET INCREASE/DECREASE (B - C + D)			(56,903,277.00)	(23,406,777.00)	10,011,252.00	(4,338,110.00)	(21,666,751.00)	36,832,823.00	18,007,794.00	(25,358,237.00)
F. ENDING CASH (A + E)			120,272,752.00	96,865,975.00	106,877,227.00	102,539,117.00	80,872,366.00	117,705,189.00	135,712,983.00	110,354,746.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		110,354,746.00	132,824,374.00	145,455,062.00	123,085,359.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	82,153,746.00	56,724,702.00	56,724,702.00	82,153,747.00			731,990,648.00	
Property Taxes	8020-8079	0.00	27,458,899.00	2,394,734.00	9,770,958.00			68,799,002.00	
Miscellaneous Funds	8080-8099	(25,739.00)	(212,857.00)	(14,353.00)	(635,666.00)			(2,117,422.00)	
Federal Revenue	8100-8299	12,451,691.00	906,495.00	664,267.00	27,676,213.00	2,893,941.00		97,577,695.00	
Other State Revenue	8300-8599	6,088,489.00	13,705,930.00	6,539,552.00	7,423,231.00	26,780,951.00		101,143,673.00	
Other Local Revenue	8600-8799	1,550,199.00	506,731.00	809,414.00	867,036.00	3,710,126.00		14,946,108.00	
Interfund Transfers In	8910-8929	252,387.00	201,909.00	252,387.00	302,369.00			3,385,329.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		102,470,773.00	99,291,809.00	67,370,703.00	127,557,888.00	33,385,018.00	0.00	1,015,725,033.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	34,030,257.00	34,756,225.00	39,962,232.00	37,489,122.00	28,479,495.00		430,706,427.00	
Classified Salaries	2000-2999	9,709,683.00	11,727,194.00	9,989,283.00	9,876,213.00	3,300,162.00		140,451,533.00	
Employee Benefits	3000-3999	27,000,363.00	27,501,915.00	27,645,096.00	29,369,368.00	30,319,310.00		307,766,445.00	
Books and Supplies	4000-4999	1,536,738.00	4,240,976.00	4,899,108.00	4,208,083.00	15,879,667.00		55,253,343.00	
Services	5000-5999	6,609,094.00	6,508,801.00	6,562,561.00	10,261,525.00	19,441,607.00		95,891,659.00	
Capital Outlay	6000-6599	86,418.00	140,824.00	705,157.00	596,922.00	6,482,284.00		13,497,260.00	
Other Outgo	7000-7499	1,120.00	1,191.00	992.00	1,083.00	(12,128.00)		5,740.00	
Interfund Transfers Out	7600-7629	480,220.00	219,529.00	274,412.00	537,567.00	349,415.00		4,856,409.00	
All Other Financing Uses	7630-7699					711,909.00		711,909.00	
TOTAL DISBURSEMENTS		79,453,893.00	85,096,655.00	90,038,841.00	92,339,883.00	104,951,721.00	0.00	1,049,142,725.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	3,006,675.00	1,989,461.00	3,852,362.00				32,575,792.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		3,006,675.00	1,989,461.00	3,852,362.00	0.00	0.00	0.00	32,575,792.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	3,553,927.00	3,553,927.00	3,553,927.00	3,553,928.00			93,151,396.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		3,553,927.00	3,553,927.00	3,553,927.00	3,553,928.00	0.00	0.00	93,151,396.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(547,252.00)	(1,564,466.00)	298,435.00	(3,553,928.00)	0.00	0.00	(60,575,604.00)	
E. NET INCREASE/DECREASE (B - C + D)		22,469,628.00	12,630,888.00	(22,369,703.00)	31,654,077.00	(71,566,703.00)	0.00	(93,993,296.00)	0.00
F. ENDING CASH (A + E)		132,824,374.00	145,455,062.00	123,085,359.00	154,749,436.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								83,182,733.00	

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: Fresno Unified Education Center

Date: May 24, 2019

Place: Fresno Unified Education Center

Date: May 24, 2019

Time: 06:00 PM

Adoption Date: June 12, 2019

Signed: *Carol Mills*

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

Contact person for additional information on the budget reports:

Name: Kim Kelstrom

Telephone: 559-457-3907

Title: Fiscal Services, Executive Officer

E-mail: Kim.Kelstrom@fresnounified.org

Criteria and Standards Review Summary

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

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

July 1 Budget
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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

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School District Certification

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Form CB

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				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) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				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? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 12, 2019	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 37,543,179.00
Less: Amount of total liabilities reserved in budget:	\$ 28,895,090.00
Estimated accrued but unfunded liabilities:	\$ 8,648,089.00

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

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

Signed

Caul Mills
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Jun 12, 2019

For additional information on this certification, please contact:

Name: Kim Kelstrom

Title: Executive Officer, Fiscal Services

Telephone: 559-457-3907

E-mail: Kim.Kelstrom@fresnounified.org

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	407,807,909.00	301	2,717,994.00	303	405,089,915.00	305	10,698,164.00		307	394,391,751.00	309
2000 - Classified Salaries	129,983,022.00	311	2,046,927.00	313	127,936,095.00	315	7,026,827.00		317	120,909,268.00	319
3000 - Employee Benefits	269,524,511.00	321	47,869,544.00	323	221,654,967.00	325	5,956,862.00		327	215,698,105.00	329
4000 - Books, Supplies Equip Replace. (6500)	58,829,182.00	331	7,065,400.00	333	51,763,782.00	335	5,910,266.00		337	45,853,516.00	339
5000 - Services... & 7300 - Indirect Costs	98,911,377.00	341	2,661,440.00	343	96,249,937.00	345	12,750,262.00		347	83,499,675.00	349
TOTAL					902,694,696.00	365			TOTAL	860,352,315.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	395
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			56.01%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.01%
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).	860,352,315.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	423,742,224.00	301	4,711,404.00	303	419,030,820.00	305	9,806,529.00		307	409,224,291.00	309
2000 - Classified Salaries	136,593,522.00	311	2,106,989.00	313	134,486,533.00	315	6,990,986.00		317	127,495,547.00	319
3000 - Employee Benefits	292,459,761.00	321	44,811,605.00	323	247,648,156.00	325	7,390,175.00		327	240,257,981.00	329
4000 - Books, Supplies Equip Replace. (6500)	70,692,302.00	331	2,801,987.00	333	67,890,315.00	335	6,096,287.00		337	61,794,028.00	339
5000 - Services. . . & 7300 - Indirect Costs	97,655,449.00	341	2,847,393.00	343	94,808,056.00	345	14,911,182.00		347	79,896,874.00	349
TOTAL					963,863,880.00	365	TOTAL			918,668,721.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011.			1100	375
2. Salaries of Instructional Aides Per EC 41011.			2100	380
3. STRS.			3101 & 3102	382
4. PERS.			3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.			3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).				
7. Unemployment Insurance.			3401 & 3402	385
8. Workers' Compensation Insurance.			3501 & 3502	390
9. OPEB, Active Employees (EC 41372).			3601 & 3602	392
10. Other Benefits (EC 22310).			3751 & 3752	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			3901 & 3902	393
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.				395
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).				
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				
14. TOTAL SALARIES AND BENEFITS.				396
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.				397
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')				55.05%

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)		55.05%
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).		918,668,721.00
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00

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

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	997,118,062.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	81,950,531.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	2,485,383.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	22,147,920.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	933,968.00
5. Interfund Transfers Out	All	9300	7600-7629	7,581,881.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	9,508,138.00
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)				42,657,290.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				872,510,241.00

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)		67,000.23
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,022.50
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.)	825,770,853.13	12,422.03
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)	825,770,853.13	12,422.03
B. Required effort (Line A.2 times 90%)	743,193,767.82	11,179.83
C. Current year expenditures (Line I.E and Line II.B)	872,510,241.00	13,022.50
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%

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) 28,101,911.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 732,842,935.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.83%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	23,874,578.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	11,401,765.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	69,234.00
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)	4,011,660.96
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)	4,696.04
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)	39,361,934.00
9. Carry-Forward Adjustment (Part IV, Line F)	1,372,271.52
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	40,734,205.52

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	565,135,290.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	115,539,049.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	73,461,305.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	24,204,382.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,485,383.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	2,399,088.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	7,139,319.00
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)	395,450.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	164,104.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	100,731,445.04
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)	117,915.96
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)	7,530,013.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	16,235,154.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	50,472,121.00
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)	966,010,019.00

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)

4.07%

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

4.22%

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>39,361,934.00</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>2,775,960.32</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.22%) times Part III, Line B18); zero if negative	<u>1,372,271.52</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.22%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.22%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,372,271.52</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>1,372,271.52</u>

Approved indirect cost rate: 4.22%
Highest rate used in any program: 4.22%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	44,749,267.00	1,888,419.00	4.22%
01	3025	40,195.00	1,696.00	4.22%
01	3060	329,884.00	12,866.00	3.90%
01	3061	106,275.00	4,485.00	4.22%
01	3310	11,586,675.00	488,957.00	4.22%
01	3311	15,967.00	674.00	4.22%
01	3312	2,047,525.00	86,405.00	4.22%
01	3315	275,113.00	11,609.00	4.22%
01	3318	48,550.00	2,048.00	4.22%
01	3320	23,085.00	974.00	4.22%
01	3327	679,932.00	28,693.00	4.22%
01	3345	2,571.00	108.00	4.20%
01	3385	91,992.00	3,882.00	4.22%
01	3395	23,402.00	987.00	4.22%
01	3550	1,053,206.00	44,445.00	4.22%
01	4035	5,849,385.00	246,844.00	4.22%
01	4124	928,405.00	39,179.00	4.22%
01	4128	407,930.00	17,212.00	4.22%
01	4201	117,895.00	4,975.00	4.22%
01	4203	1,430,604.00	28,612.00	2.00%
01	4510	57,889.00	2,443.00	4.22%
01	5370	1,902,271.00	80,279.00	4.22%
01	5810	1,227,493.00	51,800.00	4.22%
01	6010	4,026,306.00	169,911.00	4.22%
01	6230	316,023.00	13,336.00	4.22%
01	6382	1,638,857.00	69,159.00	4.22%
01	6385	90,468.00	3,818.00	4.22%
01	6387	5,190,839.00	219,053.00	4.22%
01	6500	97,659,490.00	4,121,230.00	4.22%
01	6510	1,252,756.00	52,866.00	4.22%
01	6512	3,042,355.00	128,387.00	4.22%
01	6515	42,558.00	1,796.00	4.22%
01	6520	441,398.00	18,627.00	4.22%
01	7085	124,974.00	5,274.00	4.22%
01	7220	361,101.00	15,223.00	4.22%
01	7311	24,414.00	1,030.00	4.22%
01	7338	1,487,734.00	62,783.00	4.22%
01	8150	25,450,470.00	1,074,009.00	4.22%
01	9010	3,197,845.00	104,197.00	3.26%
11	3555	30,564.00	1,289.00	4.22%
11	5810	107,624.00	4,542.00	4.22%
11	6391	5,128,866.00	216,438.00	4.22%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
12	5025	380,109.00	16,040.00	4.22%
12	5035	544,985.00	22,998.00	4.22%
12	6052	38,381.00	1,619.00	4.22%
12	6105	14,593,993.00	615,866.00	4.22%
12	9010	267,224.00	11,276.00	4.22%
13	5310	44,787,252.00	1,889,761.00	4.22%
13	5320	5,684,869.00	239,901.00	4.22%

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	0.00		0.00	0.00
2. State Lottery Revenue	8560	10,654,112.00		4,018,702.00	14,672,814.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		10,654,112.00	0.00	4,018,702.00	14,672,814.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	7,880,987.00			7,880,987.00
2. Classified Salaries	2000-2999	74,695.00			74,695.00
3. Employee Benefits	3000-3999	2,650,799.00			2,650,799.00
4. Books and Supplies	4000-4999	0.00		3,323,568.00	3,323,568.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	47,631.00			47,631.00
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)		10,654,112.00	0.00	3,323,568.00	13,977,680.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	695,134.00	695,134.00
D. COMMENTS:					

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

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

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	778,979,477.00	2.53%	798,672,228.00	2.43%	818,058,945.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	14,559,815.00	0.52%	14,635,859.00	0.55%	14,715,719.00
4. Other Local Revenues	8600-8799	10,603,798.00	-2.36%	10,353,798.00	0.00%	10,353,798.00
5. Other Financing Sources						
a. Transfers In	8900-8929	28,920.00	0.00%	28,920.00	0.00%	28,920.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(108,131,397.00)	1.06%	(109,273,572.00)	3.09%	(112,648,783.00)
6. Total (Sum lines A1 thru A5c)		696,040,613.00	2.64%	714,417,233.00	2.25%	730,508,599.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				334,957,300.00		341,720,349.00
a. Base Salaries				3,388,049.00		1,388,049.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				3,375,000.00		656,250.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	334,957,300.00	2.02%	341,720,349.00	0.60%	343,764,648.00
2. Classified Salaries				87,136,029.00		90,892,462.00
a. Base Salaries				820,829.00		820,829.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,935,604.00		3,725,583.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	87,136,029.00	4.31%	90,892,462.00	5.00%	95,438,874.00
3. Employee Benefits	3000-3999	188,713,166.00	6.98%	201,880,182.00	3.31%	208,555,895.00
4. Books and Supplies	4000-4999	41,353,539.00	-10.88%	36,852,905.00	-13.57%	31,852,905.00
5. Services and Other Operating Expenditures	5000-5999	73,127,495.00	1.39%	74,143,497.00	0.63%	74,609,499.00
6. Capital Outlay	6000-6999	11,470,039.00	-2.53%	11,179,393.00	-87.80%	1,363,676.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,714,803.00	1.05%	1,732,876.00	1.03%	1,750,776.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,678,649.00)	0.79%	(12,778,649.00)	0.00%	(12,778,649.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,781,114.00	-15.78%	1,500,000.00	0.00%	1,500,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				711,909.00		2,881,354.00
11. Total (Sum lines B1 thru B10)		727,574,836.00	2.78%	747,834,924.00	0.15%	748,938,978.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(31,534,223.00)		(33,417,691.00)		(18,430,379.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		130,655,174.85		99,120,951.85		65,703,260.85
2. Ending Fund Balance (Sum lines C and D1)		99,120,951.85		65,703,260.85		47,272,881.85
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,072,212.26		2,072,212.00		2,072,212.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	14,815,737.00		0.00		
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	82,233,002.59		63,631,048.85		45,200,669.85
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		99,120,951.85		65,703,260.85		47,272,881.85

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	82,233,002.59		63,631,048.85		45,200,669.85
c. Unassigned/Unappropriated	9790	0.00		0.00		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)		82,233,002.59		63,631,048.85		45,200,669.85
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d - Certificated Salary Adjustments for 2020/21 includes additional staff for a new elementary school. B2d - Classified Salary Adjustments includes minimum wage projections for 2020/21 and 2021/22. B10 - Other Adjustments includes supplemental concentration increases to be programmed.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	107,785,729.00	-9.47%	97,577,695.00	-10.25%	87,577,695.00
3. Other State Revenues	8300-8599	87,157,814.00	-0.75%	86,507,814.00	0.06%	86,557,814.00
4. Other Local Revenues	8600-8799	5,293,237.00	-13.24%	4,592,310.00	-15.24%	3,892,310.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,356,409.00	0.00%	3,356,409.00	0.00%	3,356,409.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	108,131,397.00	1.06%	109,273,572.00	3.09%	112,648,783.00
6. Total (Sum lines A1 thru A5c)		311,724,586.00	-3.34%	301,307,800.00	-2.41%	294,033,011.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				88,784,924.00		88,988,078.00
a. Base Salaries				203,154.00		203,153.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	88,784,924.00	0.23%	88,988,078.00	0.23%	89,191,231.00
2. Classified Salaries				49,457,493.00		49,559,071.00
a. Base Salaries				101,578.00		101,577.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	49,457,493.00	0.21%	49,559,071.00	0.20%	49,660,648.00
3. Employee Benefits	3000-3999	103,746,595.00	2.06%	105,886,263.00	1.01%	106,954,466.00
4. Books and Supplies	4000-4999	28,686,919.00	-35.86%	18,400,438.00	-14.73%	15,689,360.00
5. Services and Other Operating Expenditures	5000-5999	27,489,090.00	-20.88%	21,748,162.00	-27.86%	15,688,274.00
6. Capital Outlay	6000-6999	5,266,940.00	-55.99%	2,317,867.00	0.00%	2,317,867.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,034,000.00	0.00%	2,034,000.00	0.00%	2,034,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,717,513.00	-7.20%	9,017,513.00	1.37%	9,140,756.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,356,409.00	0.00%	3,356,409.00	0.00%	3,356,409.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		318,539,883.00	-5.41%	301,307,801.00	-2.41%	294,033,011.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(6,815,297.00)		(1.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,815,298.13		1.13		0.13
2. Ending Fund Balance (Sum lines C and D1)		1.13		0.13		0.13
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1.13		0.13		0.13
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		1.13		0.13		0.13
(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					
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.						

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	778,979,477.00	2.53%	798,672,228.00	2.43%	818,058,945.00
2. Federal Revenues	8100-8299	107,785,729.00	-9.47%	97,577,695.00	-10.25%	87,577,695.00
3. Other State Revenues	8300-8399	101,717,629.00	-0.56%	101,143,673.00	0.13%	101,273,533.00
4. Other Local Revenues	8600-8799	15,897,035.00	-5.98%	14,946,108.00	-4.68%	14,246,108.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,385,329.00	0.00%	3,385,329.00	0.00%	3,385,329.00
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)		1,007,765,199.00	0.79%	1,015,725,033.00	0.87%	1,024,541,610.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				423,742,224.00		430,708,427.00
a. Base Salaries				3,591,203.00		1,591,202.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				3,375,000.00		656,250.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	423,742,224.00	1.64%	430,708,427.00	0.52%	432,955,879.00
2. Classified Salaries				136,593,522.00		140,451,533.00
a. Base Salaries				922,407.00		922,406.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				2,935,604.00		3,725,583.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	136,593,522.00	2.82%	140,451,533.00	3.31%	145,099,522.00
3. Employee Benefits	3000-3999	292,459,761.00	5.23%	307,766,445.00	2.52%	315,510,361.00
4. Books and Supplies	4000-4999	70,040,458.00	-21.11%	55,253,343.00	-13.96%	47,542,265.00
5. Services and Other Operating Expenditures	5000-5999	100,616,585.00	-4.70%	95,891,659.00	-5.83%	90,297,773.00
6. Capital Outlay	6000-6999	16,736,979.00	-19.36%	13,497,260.00	-72.72%	3,681,543.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,748,803.00	0.48%	3,766,876.00	0.48%	3,784,776.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,961,136.00)	27.02%	(3,761,136.00)	-3.28%	(3,637,893.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,137,523.00	-5.47%	4,856,409.00	0.00%	4,856,409.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				711,909.00		2,881,354.00
11. Total (Sum lines B1 thru B10)		1,046,114,719.00	0.29%	1,049,142,725.00	-0.59%	1,042,971,989.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(38,349,520.00)		(33,417,692.00)		(18,430,379.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		137,470,472.98		99,120,952.98		65,703,260.98
2. Ending Fund Balance (Sum lines C and D1)		99,120,952.98		65,703,260.98		47,272,881.98
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,072,212.26		2,072,212.00		2,072,212.00
b. Restricted	9740	1.13		0.13		0.13
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	14,815,737.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	82,233,002.59		63,631,048.85		45,200,669.85
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		99,120,952.98		65,703,260.98		47,272,881.98
(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	82,233,002.59		63,631,048.85		45,200,669.85
c. Unassigned/Unappropriated	9790	0.00		0.00		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)		82,233,002.59		63,631,048.85		45,200,669.85
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.86%		6.07%		4.33%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		66,900.23		66,800.00		66,700.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,046,114,719.00		1,049,142,725.00		1,042,971,989.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		1,046,114,719.00		1,049,142,725.00		1,042,971,989.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		20,922,294.38		20,982,854.50		20,859,439.78
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)		20,922,294.38		20,982,854.50		20,859,439.78
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	(1,593,855.00)	0.00	(3,019,730.00)	5,536,409.00	7,581,881.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail							0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	75,052.00	0.00	222,269.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	7,938.00	0.00	667,799.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	262,356.00	0.00	2,129,662.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	195,305.00	0.00			5,507,489.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00			0.00	42,594,840.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	3,140.00	0.00			0.00	28,920.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	915,485.00	0.00			37,087,351.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	43,735.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00			0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								

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

10 62166 0000000
Form SIAA

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	89,844.00	0.00						
Other Sources/Uses Detail					574,382.00	2,000,000.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,593,855.00	(1,593,855.00)	3,019,730.00	(3,019,730.00)	52,205,641.00	52,205,641.00	0.00	0.00

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	(2,369,997.00)	0.00	(2,961,136.00)				
Other Sources/Uses Detail					3,385,329.00	5,137,523.00		
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	46,415.00	0.00	208,405.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	727,004.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(147,776.00)	2,025,727.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,356,409.00	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	36,870,866.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	28,920.00		
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	2,277,543.00	0.00						
Other Sources/Uses Detail					33,514,457.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	103,251.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
46 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								

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

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 9810
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	90,564.00	0.00						
Other Sources/Uses Detail					281,114.00	2,000,000.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
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	2,517,773.00	(2,517,773.00)	2,961,136.00	(2,961,136.00)	44,037,309.00	44,037,309.00		

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	66,466	66,717		
Charter School				
Total ADA	66,466	66,717	N/A	Met
Second Prior Year (2017-18)				
District Regular	66,841	66,682		
Charter School				
Total ADA	66,841	66,682	0.2%	Met
First Prior Year (2018-19)				
District Regular	66,605	67,000		
Charter School		0		
Total ADA	66,605	67,000	N/A	Met
Budget Year (2019-20)				
District Regular	66,900			
Charter School	0			
Total ADA	66,900			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): District's Enrollment Standard Percentage Level: **2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	71,176	71,704		
Charter School				
Total Enrollment	71,176	71,704	N/A	Met
Second Prior Year (2017-18)				
District Regular	71,203	71,030		
Charter School				
Total Enrollment	71,203	71,030	0.2%	Met
First Prior Year (2018-19)				
District Regular	71,030	70,749		
Charter School				
Total Enrollment	71,030	70,749	0.4%	Met
Budget Year (2019-20)				
District Regular	70,649			
Charter School				
Total Enrollment	70,649			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	66,710	71,704	
Charter School		0	
Total ADA/Enrollment	66,710	71,704	93.0%
Second Prior Year (2017-18)			
District Regular	66,674	71,030	
Charter School			
Total ADA/Enrollment	66,674	71,030	93.9%
First Prior Year (2018-19)			
District Regular	67,000	70,749	
Charter School	0		
Total ADA/Enrollment	67,000	70,749	94.7%
Historical Average Ratio:			93.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.4%

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	66,900	70,649		
Charter School	0			
Total ADA/Enrollment	66,900	70,649	94.7%	Not Met
1st Subsequent Year (2020-21)				
District Regular	66,800	70,549		
Charter School				
Total ADA/Enrollment	66,800	70,549	94.7%	Not Met
2nd Subsequent Year (2021-22)				
District Regular	66,700	70,449		
Charter School				
Total ADA/Enrollment	66,700	70,449	94.7%	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)

The district has increased ADA by offering Saturday school starting with a pilot in 2017/18 and full implementation in 2018/19. The 2018/19 budget includes a projection of 280 ADA.

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)	67,000.23	66,900.23	66,800.23	66,700.23
b. Prior Year ADA (Funded)		67,000.23	66,900.23	66,800.23
c. Difference (Step 1a minus Step 1b)		(100.00)	(100.00)	(100.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.15%	-0.15%	-0.15%
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)				
	-0.15%	-0.15%	-0.15%	-0.15%
LCFF Revenue Standard (Step 3, plus/minus 1%):	-1.15% to .85%	-1.15% to .85%	-1.15% to .85%	-1.15% to .85%

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)	68,799,002.00	68,799,002.00	68,799,002.00	68,799,002.00
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)	759,918,467.00	781,096,899.00	796,554,806.00	815,941,523.00
District's Projected Change in LCFF Revenue:		2.79%	1.98%	2.43%
LCFF Revenue Standard:		-1.15% to .85%	-1.15% to .85%	-1.15% to .85%
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)

The governor's may revise includes COLA as follows: 2019/20 - 3.26%, 2020/21 3.0%; 2021/22 2.80% and is reflected in the LCFF revenue

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)	493,201,699.83	576,687,477.58	85.5%
Second Prior Year (2017-18)	554,425,004.85	663,442,333.21	83.6%
First Prior Year (2018-19)	587,662,617.00	698,650,605.00	84.1%
	Historical Average Ratio:		84.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.4% to 87.4%	81.4% to 87.4%	81.4% to 87.4%

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)	610,806,495.00	725,793,722.00	84.2%	Met
1st Subsequent Year (2020-21)	634,492,993.00	746,334,924.00	85.0%	Met
2nd Subsequent Year (2021-22)	647,759,417.00	747,438,978.00	86.7%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-0.15%	-0.15%	-0.15%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.15% to 9.85%	-10.15% to 9.85%	-10.15% to 9.85%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.15% to 4.85%	-5.15% to 4.85%	-5.15% to 4.85%

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)	81,082,010.00		
Budget Year (2019-20)	107,785,729.00	32.93%	Yes
1st Subsequent Year (2020-21)	97,577,695.00	-9.47%	Yes
2nd Subsequent Year (2021-22)	87,577,695.00	-10.25%	Yes

Explanation:
(required if Yes)

Planned carryover of grants.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2018-19)	122,499,741.00		
Budget Year (2019-20)	101,717,629.00	-16.97%	Yes
1st Subsequent Year (2020-21)	101,143,673.00	-0.56%	No
2nd Subsequent Year (2021-22)	101,273,533.00	0.13%	No

Explanation:
(required if Yes)

The 2018/19 fiscal year includes one-time mandate revenue of approximately \$12.3 million.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2018-19)	18,494,200.00		
Budget Year (2019-20)	15,897,035.00	-14.04%	Yes
1st Subsequent Year (2020-21)	14,946,108.00	-5.98%	Yes
2nd Subsequent Year (2021-22)	14,246,108.00	-4.68%	No

Explanation:
(required if Yes)

The 2018/19 fiscal year includes one-time revenue for MediCal reimbursements of \$1.9 million. In addition, interest is anticipated to be reduced by \$250,000 in 2019/20 and 2020/21 for completion of one-time projects and reduction of cash.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2018-19)	57,155,118.00		
Budget Year (2019-20)	70,040,458.00	22.54%	Yes
1st Subsequent Year (2020-21)	55,253,343.00	-21.11%	Yes
2nd Subsequent Year (2021-22)	47,542,265.00	-13.96%	Yes

Explanation:
(required if Yes)

The increase in 2019/20 is due to a textbook adoption of \$7.2 million as a one-time expenditure. In addition, it is assumed grant carryover is expended in future years.

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

First Prior Year (2018-19)	101,931,107.00		
Budget Year (2019-20)	100,616,585.00	-1.29%	No
1st Subsequent Year (2020-21)	95,891,659.00	-4.70%	No
2nd Subsequent Year (2021-22)	90,297,773.00	-5.83%	Yes

Explanation:
(required if Yes)

Grant funds do not include carryover.

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)	222,075,951.00		
Budget Year (2019-20)	225,400,393.00	1.50%	Met
1st Subsequent Year (2020-21)	213,667,476.00	-5.21%	Met
2nd Subsequent Year (2021-22)	203,097,336.00	-4.95%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2018-19)	159,086,225.00		
Budget Year (2019-20)	170,657,043.00	7.27%	Met
1st Subsequent Year (2020-21)	151,145,002.00	-11.43%	Not Met
2nd Subsequent Year (2021-22)	137,840,038.00	-8.80%	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 NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

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

The increase in 2019/20 is due to a textbook adoption of \$7.2 million as a one-time expenditure. In addition, it is assumed grant carryover is expended in future years.

Explanation:

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

Grant funds do not include carryover.

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? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	1,046,114,719.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00			
c. Net Budgeted Expenditures and Other Financing Uses	1,046,114,719.00	3% Required Minimum Contribution (Line 2c times 3%)	31,383,441.57	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account
			33,856,088.00	Status
				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:

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	81,821,965.24	82,572,366.59	92,610,228.59
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(0.40)	0.00
e. Available Reserves (Lines 1a through 1d)	81,821,965.24	82,572,366.19	92,610,228.59
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	816,952,218.77	927,860,100.20	997,118,062.00
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)	816,952,218.77	927,860,100.20	997,118,062.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.0%	8.9%	9.3%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.3%	3.0%	3.1%

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)	60,716,299.85	579,098,738.89	N/A	Met
Second Prior Year (2017-18)	(15,589,789.79)	664,946,039.85	2.3%	Met
First Prior Year (2018-19)	(1,641,298.00)	700,724,997.00	0.2%	Met
Budget Year (2019-20) (Information only)	(31,534,223.00)	727,574,836.00		

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)	66,688,930.00	87,169,962.79	N/A		Met
Second Prior Year (2017-18)	125,877,029.00	147,886,262.64	N/A		Met
First Prior Year (2018-19)	118,226,164.00	132,296,472.85	N/A		Met
Budget Year (2019-20) (Information only)	130,655,174.85				

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.)	66,900	66,800	66,700
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	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)	1,046,114,719.00	1,049,142,725.00	1,042,971,989.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,046,114,719.00	1,049,142,725.00	1,042,971,989.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	20,922,294.38	20,982,854.50	20,859,439.78
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)	20,922,294.38	20,982,854.50	20,859,439.78

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	82,233,002.59	63,631,048.85	45,200,669.85
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	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)	82,233,002.59	63,631,048.85	45,200,669.85
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.86%	6.07%	4.33%
District's Reserve Standard (Section 10B, Line 7):	20,922,294.38	20,982,854.50	20,859,439.78
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)	(101,204,033.00)			
Budget Year (2019-20)	(108,131,397.00)	6,927,364.00	6.8%	Met
1st Subsequent Year (2020-21)	(109,273,572.00)	1,142,175.00	1.1%	Met
2nd Subsequent Year (2021-22)	(112,648,783.00)	3,375,211.00	3.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2018-19)	3,385,329.00			
Budget Year (2019-20)	3,385,329.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	3,385,329.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	3,385,329.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2018-19)	3,385,329.00			
Budget Year (2019-20)	5,137,523.00	1,752,194.00	51.8%	Not Met
1st Subsequent Year (2020-21)	4,856,409.00	(281,114.00)	-5.5%	Met
2nd Subsequent Year (2021-22)	4,856,409.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Additional support of Restricted Routine Maintenance deferred maintenance projects supported in 2018/19.

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

No

2.

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

Explanation:
(required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

Retirees after 2007 have monthly payments to the retirement reserve, co-pays and deductibles to meet. Retirees under the age of 65 have an additional monthly contribution similar to active employees

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

54,126,079

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

1,024,167,885.00

5,412,079.00

1,018,755,806.00

Actuarial

Oct 01, 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)
74,270,820.00	74,270,820.00	74,270,820.00
46,854,911.00	47,189,261.00	47,189,261.00
47,011,894.00	47,907,274.00	48,802,654.00
5,120	5,170	5,220

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:

Workers' Compensation and Liability are supported by a percentage of payroll. Actuarials are done frequently. Defined Benefits is an IRS approved program for part-time employees. It is supported by a percentage of payroll for those employees. An actuarial is done to determine the employer payroll percentage.

3. Self-Insurance Liabilities

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

59,555,023.00

8,648,089.00

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)
170,751,405.00	174,287,258.00	177,686,306.00
170,751,405.00	174,287,258.00	177,686,306.00

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	3,987.0	4,014.0	4,014.0	4,014.0

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.

A proposal has not been finalized for the 2019/20 fiscal year.

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

3,547,392

7. Amount included for any tentative salary schedule increases

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
7,094,784	0	0

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)
Yes	Yes	Yes
82,819,963	85,162,981	87,398,603
86.0%	86.0%	86.0%
3.1%	2.8%	2.6%

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		
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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
4,227,504	4,227,504	4,227,504

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	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	2,633.0	2,721.0	2,721.0	2,721.0

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.

No

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

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

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

1,182,437

7. Amount included for any tentative salary schedule increases

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
2,364,874	0	0

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
56,255,070	57,846,553	59,365,089
86.0%	86.0%	86.0%
3.1%	2.8%	2.6%

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
1,104,939	1,104,939	1,104,939

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	811.0	838.0	838.0	838.0

**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.

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

870,171

4. Amount included for any tentative salary schedule increases

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1,740,342	0	0

**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)
Yes	Yes	Yes
17,189,049	17,675,336	18,139,333
88.0%	88.0%	88.0%
3.1%	2.8%	2.6%

**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	Yes
961,598	961,598	961,598

**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 12, 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