SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Agenda Item 8.2

Meeting Date: June 6, 2019

Subject: **Proposed Fiscal Year 2019-2020 Budget for All Funds and Educational Protection Act (The proposed budget is available Monday, June 3, 2019 from 9:00 a.m. to 5:00 p.m. in the Serna Center, Alaska Room)**

- ☐ Information Item Only
- ☐ Approval on Consent Agenda
- ☐ Conference (for discussion only)
- ☐ Conference/First Reading (Action Anticipated: June 20, 2019)
- ☐ Conference/Action
- ☐ Action
- ☒ Public Hearing

Division: Business Services

Recommendation: Conduct a public hearing on the Proposed 2019-2020 Budget for All Funds.

Background/Rationale: By June 30th of each year, the school district must adopt a budget for all funds for the ensuing fiscal year. Prior to adoption of the budget, the Board must conduct a public hearing. This is in accordance with state prescribed procedures for single budget adoption, which require that the budget be adopted and submitted to the County Office of Education on state required forms by June 30th. The 2019-2020 Budget establishes expenditure authority for the district to conduct business in the coming year.

The proposed 2019-2020 budget is based on the Governor's May Budget Revision that was released on May 9, 2019. Staff attended a workshop on the May Budget Revision on May 20, 2019 and incorporates recommendations from the Sacramento County Office of Education. While the Governor's May Budget Revision is a very significant event in the process, the final impact to the District will not be known until the State budget is signed. School districts have 45 days after the final State budget is signed to amend and resubmit their budget.

The District continues to work closely with the Fiscal Advisor and meets weekly with the Sacramento County Office of Education (SCOE) on developing the budget. The proposed 2019-2020 Budget for All Funds being presented today is aligned to the LCAP and SPSA while also taking into consideration the priorities from stakeholders as

discussed at the LCAP presentations, the graduation task force and budget committee meetings.

Financial Considerations: The proposed budget establishes expenditure authority for all funds.

LCAP Goal(s): Family and Community Empowerment; Operational Excellence

Documents Attached:
1. Public Hearing Notice
2. Executive Summary (Available Monday, June 3, 2019)
3. Adopted Budget Summary All Funds (Available Monday, June 3, 2019)

Estimated Time of Presentation: 10 minutes

Submitted by: Jacquie Canfield, Fortson Consulting LLC

Gloria Chung, Director, Fiscal Services

Approved by: Jorge A. Aguilar, Superintendent

Sacramento City Unified School District

Business Services Office

NOTICE OF PUBLIC HEARING

Public Hearing of Proposed Fiscal Year 2019-2020 Budget for All Funds and Educational Protection Act

Copies of the plan may be inspected at:

Serna Education Center
5735 47th Avenue
Sacramento, CA 95824

The Sacramento City Unified School District Governing Board will adopt the Proposed Fiscal Year 2019-2020 Budget for All Funds at the June 6, 2019 Governing Board Meeting

HEARING DATE:

Thursday, June 6, 2019

TIME:

6:30 P.M.

LOCATION:

Serna Center
5735 47th Avenue
Sacramento, CA 95824

FOR ADDITIONAL INFORMATION CONTACT:

Business Services (916) 643-9055

Sacramento City Unified School District

OFFICE OF THE SUPERINTENDENT
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Jorge A. Aguilar, Superintendent

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Student Board Member

June 3, 2019

Dear Families and Community Members:

Our 2019-20 Proposed Budget continues investing in the goals we have established in our Local Control Accountability Plan (LCAP) with a strong focus on maintaining and improving the quality of education for our students. Improving the alignment of our Proposed Budget to our LCAP was one of the recommendations by the State's Fiscal Crisis Management Team (FCMAT) in its December 2018 Fiscal Health Risk Analysis of the District.

These LCAP-aligned investments are necessary for retaining and attracting students to our schools, particularly at a time when our District, like others, continues to see declining enrollment. These investments are also necessary to restore confidence in our schools' continued ability to provide a quality education, particularly in response to the concerns that many students, families and staff have been feeling in recent months as they learned about the possibility of a state takeover. Keeping students and families satisfied with the quality of our programs and enrolled in our schools is an important and critical component to improving our fiscal situation.

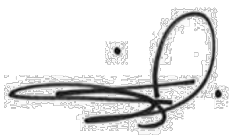
While we are still facing a structural budget deficit, a clear path to a solution is within reach. The solution rests in reducing our labor costs which currently stand at 91% of every dollar—6% higher than the average for unified school districts in California. The 2018 FCMAT Fiscal Health Risk Analysis also identified this spending outlier as a source of our financial challenges. In 2019-20, the District will continue to strive for working with our five labor partners to implement solutions that are fair to our employees, but also achieve the long-term cost savings necessary to have a structurally sound and sustainable budget in place so that we can continue to provide quality programs to our students.

The 2019-20 Proposed Budget totals $547.5M. In alignment with our LCAP, it includes key areas of investment to address the needs of students and maintain program quality including:

- Increasing Grade Level Readiness Rates
- Increasing Graduation Rates
- Increasing College & Career Readiness Rates
- Providing Students with Safe, Emotionally Healthy, and Engaging Environments
- Advancing Equity for our Underserved Students

We believe in our students and the ability of our schools to provide them with the quality educational experience they deserve. The proposed 2019-20 budget will put us on track to continue prioritizing the needs of our students while buying us time to work with all labor partners to achieve cost savings in a manner that is fair and equitable to all of our employees.

Sincerely,



Jorge A. Aguilar
Superintendent

Board of Education Executive Summary

Business Services

Proposed Fiscal Year 2019-2020 Budget for All Funds and Educational Protection Act
(The proposed budget is available Monday, June 3 from 9:00 to 5:00 in the Serna Center, Alaska Room)
June 6, 2019

I. OVERVIEW/HISTORY:

This document provides an overview of the budget process and a timeline used in preparing the 2019-2020 Proposed Budget and is based on the Governor's May Budget Revision that was released on May 9, 2019. The 2019-2020 Proposed Budget totals $547.5M. The 2019-2020 Proposed Budget incorporates recommendations from the Sacramento County Office of Education (SCOE), the Superintendent, and input from stakeholders. The Superintendent took very seriously the recommendations made by the Local Control Accountability Plan (LCAP) Advisory Committee and the Board of Education and also focused on addressing the needs of students and maintaining the quality of educational programming. Staff will continue to closely monitor the state budget situation.

The Governor's Budget Proposal for 2019-2020 was first released on January 10, 2019. The Governor's May Budget Revision was recently released on May 9, 2019. More detailed information is included in the Proposed Adopted Budget memo.

Budget Updates:

- On December 6th - Staff presented a budget timeline and process for preparing the 2019-2020 Adopted Budget that aligns with the LCAP. The process of developing a school district budget is an ongoing function that must be addressed by the Board and administration throughout the school year.

- One Stop Staffing - During the months of January and February, the Academic, Budget and Human Resources teams met with each school and central departments to develop the budget for 2019-2020. During these One Stop Staffing meetings, the budget for the current year was reviewed as well as the proposed staffing levels for the upcoming school year.

- February/March - Reduction in Force resolutions were approved by the board that included adjustments for certificated and classified positions based on One Stop staffing and other management positions.

- April/May – Presentations were made to the Board on the proposed staffing levels at schools, school allocations and possible program reductions.

- Ongoing Weekly Meetings between the District, SCOE, and the SCOE Fiscal Advisor to collaborate and discuss the expectations of the budget for 2019-2020 and beyond.

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II. Driving Governance:

- Education Code section 42127 requires the Governing Board of each school district to adopt a budget on or before July 1st and the proposed expenditures for the Education Protection Account. The budget to be adopted shall be prepared in accordance with Education Code section 42126. The adopted budget shall be submitted to the County Office of Education. The County Office of Education will determine if the district will be able to meet its financial obligations during the fiscal year and ensure a financial plan that will enable the district to satisfy its multi-year financial commitments.

III. Budget:

Following the Executive Summary is a chart that summarizes the 2019-2020 Proposed Budget for All Funds.

IV. Goals, Objectives and Measures:

Present a 2019-2020 Proposed Budget to the Board for approval by June 20, 2019.

V. Major Initiatives:

- Continued analysis of information from the State and its impact on District finances.
- Budget Revision within 45 days from signing of State Budget.

VI. Results:

Budget development for 2019-2020 has followed the timeline approved by the Board. With the approval of the 2019-2020 Proposed Budget, the expenditure authority for 2019-2020 will be in place and the June 30, 2019 timeline will be met.

VII. Lessons Learned/Next Steps:

- Continue to monitor the State budget and its impact on District finances.
- Continue to obtain stakeholders' input, follow the LCAP process and meet with bargaining units to seek cost reductions and long-term budget savings.
- The district will discuss and adopt the 2019-2020 final Proposed Budget at the June 20, 2019 Board meeting.

Governor's Revised State Budget Proposal - "May Revision"

Governor Newsom released his proposed Revised State budget on May 9th for the upcoming 2019-2020 fiscal year. Due to strong April tax revenues, the Governor was able to preserve the majority of his proposals and continue his "California for All" vision from January. The Governor's budget, while not forecasting a recession, is based on conservative economic and revenue assumptions. However, as in prior years, the May Revision emphasizes that continued economic growth is dependent on consumer spending, which relies heavily on wage and salary increases,

as well as investments. Even though a recession is not forecasted, the May Revision includes an additional $1.2 billion deposit into the Rainy Day Fund, which results in the reserve balance being $16.5 billion in 2019-2020; projecting to reach its constitutional cap of 10% of General Fund revenues in 2020-2021. Additionally, the May Revision also proposes a deposit of $389 million into the Public School System Stabilization Account.

For 2019-2020, this Proposition 98 guarantee continues to be funded based on approximately 38% (education's portion) of the State's General Fund revenues. Therefore, the May Revision proposes a Proposition 98 guarantee of $81.1 billion, which is an increase of $389.3 million from the Governor's January Budget.

LCFF Cost-of-Living-Adjustment (COLA): Funding for the Local Control Funding Formula (LCFF) is in its second year of being funded at target levels (i.e. 100% of full implementation), and is expected to increase by $1.96 billion based on a 2019-20 cost-of-living-adjustment (COLA) of 3.26%; slightly lower than January's estimate of a 3.46% COLA ($2 billion increase). Illustrated below is a comparison of the COLA percentages:

	2018-19	2019-20	2020-21	2021-22
Annual COLA – Enacted (June 2018)	3.70%*	2.57%	2.67%	3.42%
Annual COLA – Proposed (January 2019)	3.70%*	3.46%	2.86%	2.92%
Annual COLA – Revised (May 2019)	3.70%*	3.26%	3.00%	2.80%

** COLA relating to programs other than LCFF is 2.71%*

One-Time Discretionary Funding: Unlike in past years, the 2019-2020 May Revision does not propose any one-time Proposition 98 discretionary funding, which remains unchanged from the Governor's January proposal.

Additional 2019-2020 Proposed Budget Components: Additional components of the Governor's 2019-2020 budget contains the following:

- In addition to the COLA impacting the LCFF, the COLA also impacts other education programs that are funded outside of the LCFF (i.e. mandate block grant, special education, preschool, child nutrition, etc.). Cash flow payments from the state utilize the normal appropriation schedule.
- STRS employer contribution rates were decreased per May Revise from 17.10% to 16.70% for 2019-2020 and 18.1% for both 2020-2021 and 2021-2022.

- PERS employer contribution rates were increased by the PERS board in April 2019 from 20.70% to 20.733% in 2019-2020 and 23.40% to 23.6% in 2020-2021 and 24.9% in 2021-2022.
- Special Education - The Governor's May Revision proposes an increase to the January Special Education Concentration Grant proposal which is estimated at $15 million in ongoing and $4 million in one-time funding for the District. These funds are not included in the 2019-2020 Proposed Budget as there is ongoing discussion whether these funds will be included in the final State Budget as proposed and has been rejected by the Assembly and Senate Education Committees.

The assumptions utilized for the 2019-2020 Proposed Budget include the provisions outlined above. Additional assumptions include projected enrollment, changes in benefit rates, indirect rates, and changes in the District's health contribution. Below is a summary version of the multi-year report included in the SACS report. This report includes all the reductions made in 2018-2019 and any Board approved reductions for future years. It also assumes no other reductions are made. The report shows the District will have a negative ending balance in 2021-2022 if no other reductions are made. The District must both eliminate the deficit spending and have at least the state-mandated reserves of 2%. A recommended plan that eliminates deficit spending and maintains a reserve of 4% is also included.

Board of Education Executive Summary

Business Services

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June 6, 2019

SACS Summary Unrestricted General Fund 2018/19-2021/2022

	Projected 2018/19	Proposed 2019/20	Projected 2020/21	Projected 2021/22
Ongoing Funds				
Revenues	$415.75	$427.99	$436.28	$445.01
-Contributions	$82.30	$98.14	$105.46	$112.77
- Expenses, Sources/Uses	$346.71	$342.20	$349.81	$356.21
- Supplemental/Concentration Expanded Progr	$0.00		$2.06	$1.59
Ongoing Net Change in Fund Balance	**($13.26)**	**($12.35)**	**($21.05)**	**($25.56)**
One-Time Funds				
Revenues	$7.10	$0.00	$0.00	$0.00
- One-Time Expenses	$0.00	$0.00	$6.00	$4.00
One Time Net Change in Fund Balance	**$7.10**	**$0.00**	**-$6.00**	**-$4.00**
Total Unrestricted General Fund:				
Beginning Balance	$60.28	$54.11	$41.76	$14.71
Ending Balance	$54.11	$41.76	$14.71	-$14.85
Component of the Ending Balance				
Cash, Inventory, Prepaid Assets	$0.55	$0.55	$0.55	$0.55
Designated Funds	$6.00	$6.00	$0.00	$0.00
Reserve for One-Time Expenses and Carryover	$0.00	$0.00	$0.00	$0.00
Net Unrestricted General Fund Balance	$47.57	$35.22	$14.17	-$15.40
Required Ongoing Reductions				
Change in Reserve	($12.36)	($12.35)	($21.05)	($29.56)
Reserve level	8.54%	6.44%	2.48%	-2.63%

Summary Recommendation

On the following page is a multi-year plan that maintains a 4% reserve level for all years and eliminates deficit spending. The Board should consider adopting a reserve policy that outlines required reserve levels for both stable and unstable economic times.

Recommended Plan For Unrestricted General Fund 2018/19-2021/2022

	Projected 2018/19	Proposed 2019/20	Projected 2020/21	Projected 2021/22
Ongoing Funds				
Revenues	$415.75	$427.99	$436.28	$445.01
-Contributions	$82.30	$98.14	$105.46	$112.77
- Expenses, Sources/Uses	$346.71	$342.20	$333.81	$330.21
- Supplemental/Concentration Expanded Progr	$0.00		$2.06	$1.59
Ongoing Net Change in Fund Balance	**($13.26)**	**($12.35)**	**($5.05)**	**$0.44**
One-Time Funds				
Revenues	$7.10	$0.00	$0.00	$0.00
- One-Time Expenses	$0.00	$0.00	$6.00	$4.00
One Time Net Change in Fund Balance	**$7.10**	**$0.00**	**-$6.00**	**-$4.00**
Total Unrestricted General Fund:				
Beginning Balance	$60.28	$54.11	$41.76	$30.71
Ending Balance	$54.11	$41.76	$30.71	$27.15
Component of the Ending Balance				
Cash, Inventory, Prepaid Assets	$0.55	$0.55	$0.55	$0.55
Designated Funds	$6.00	$6.00	$0.00	$0.00
Reserve for One-Time Expenses and Carryover	$0.00	$0.00	$0.00	$0.00
Net Unrestricted General Fund Balance	$47.57	$35.22	$30.17	$26.60
Required Ongoing Reductions			***$16.00***	***$10.00***
Change in Reserve	($12.36)	($12.35)	($5.05)	($3.56)
Reserve level	8.54%	6.44%	5.43%	4.63%

After consideration of these factors, the Multi-Year Report indicates that the District must make ongoing adjustments of $16 million no later than July 1, 2020 and an additional $10 million in ongoing adjustments no later than July 1, 2021 to eliminate the ongoing deficit spending, maintain a reserve level of 4%, and maintain a positive cash balance. This reduction timeline provides the District time to work with their labor partners on a negotiated solution to address the deficit spending and address the high cost of health care.

Any reductions made earlier than this timeframe significantly reduces the amount of adjustments that would be needed.

Estimates for 2018-2019

In preparation of the 2019-2020 Proposed Budget, an analysis was completed to estimate the 2018-2019 ending balance. The Third Interim projected a net Unrestricted General Fund ending balance of $44.69 million. The revised projected Unrestricted General Fund ending balance is $47.57 million. The difference is due mainly to the following components:

- Recognition of local income for services the District provides to independent charters of $1.5 million
- Increase in Special Education revenue based on latest attendance and AB602 projected funding levels of $1.2 million

Assigned Funds

The 2018-2019 Ending Fund Balance includes designated funds totaling $6.0 million. This includes $6 million for grades 6-12 science textbooks.

2019-2020 Proposed Budget

Local Control Funding Formula (LCFF) – As mentioned earlier, the 2019-2020 Proposed Budget assumes the State COLA of 3.26% for 2019-2020, which equates to an increase of $13.0 million ($9.6 base, and $3.4 million supplemental/concentration funding). As shown in the Standards and Criteria, the District is projected to have enrollment decline and as such will be funded on the prior year attendance.

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 2019-2020 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 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 2019-2020, the EPA funds are estimated to be 14% of the LCFF funds. This equates to $58.4 million. All funds will be used to support teacher salary and benefit costs.

Education Protection Account (EPA) Budget *2019-20 Fiscal Year*	
Description	Amount
BEGINNING BALANCE	$0
BUDGETED EPA REVENUES:	
Estimated EPA Funds	$58,437,867
BUDGETED EPA EXPENDITURES:	
Certificated Instructional Salaries	$37,815,173
Certificated Instructional Benefits	$20,622,694
TOTAL	$58,437,867
ENDING BALANCE	$0

School Site Investments – As presented at the May 2, 2019 Board meeting, the 2019-2020 Proposed Budget continues support of the staffing parameters at school sites and multiple additional investments to support the instructional program.

Class Size Reduction investments - Classroom teacher investments are provided per the collective bargaining agreement. In addition, 2019-2020 budget includes approximately 90 additional classroom teacher FTE above the base staffing parameters to ensure lower class sizes and focused instruction for students in Title I schools. The increased investment totals $9.0 million and is funded through supplemental/concentration and Title I funds. This action also reduced the number of teachers' positions noticed in the February reduction in force resolution.

Elementary school site investments for each site include:

- Classroom teacher investments provided per the collective bargaining agreement. Resources include additional teachers for prep time, and at K-8 schools a librarian and counselor support.
- Safety investment of a campus monitor at each K-8 elementary school.
- Clerical investments include an office manager, and office assistant.
- Custodial investments include a school plant operations manager and custodian.
- Administration investments include a principal and assistant principal depending upon school enrollment.

Middle school site investments for each site include:

- Classroom teacher investments provided per the collective bargaining agreement. Resources include additional teachers for prep time, music teachers, librarian and counselor support.
- Safety investment of a campus monitor.

- Clerical investments include an office manager, and 3 to 4 additional clerical support.
- Custodial investments include a school plant operations manager and two custodians.
- Administration investments include a principal and assistant principal.

High school site investments for each site include:

- Classroom teacher investments provided per the collective bargaining agreement. Resources include additional teachers such as a librarian, Small Learning Community teacher and counselor support.
- Safety investment of campus monitors.
- Clerical investments include an office manager, and 3.5 to 10 additional clerical support.
- Custodial investments include a school plant operations manager and two custodians.
- Administration investments include a principal and assistant principal.

School Site Funds – As presented at the May 2, 2019 Board meeting, the 2019-2020 Proposed Budget includes school site allocations for a total allocation of approximately $18.8 million. In addition, all schools continue to receive approximately $2.5 million in instructional classroom supplies.

Restructure of the Teacher Salary Schedule – While work still needs to be completed to confirm the actual increase to the restructuring of the teacher salary schedule, an estimated increase of 7.3% equating to a total of approximately $15 million for the General Fund, Child Development and Charter School Fund has been allocated in the appropriate fund.

Student Support Initiatives – The 2019-2020 Proposed Budget includes the continuing and new support for the following initiatives from supplemental/concentration funds unless noted differently:

- Academic Stipends – in the Proposed Budget, academic stipends to department chairs are no longer combined with athletic and extracurricular stipends. In order to ensure academic stipends are provided to appropriate academic department chairs, a separate allocation of $210,000 is included.
- PSAT/SAT – the Proposed Budget continues support of all students grades 8, 9 and 10 to take the PSAT test, all grade 11 students to take the SAT test and support for grade 12 students to take the SAT test in the fall for an estimated cost of $192,000.
- AP Tests – the Proposed Budget continues support for students to take Advanced Placement tests for an estimated cost of $500,000.
- College and Career Visits – The Proposed Budget allocates funding for students throughout their K-12 experience to have the opportunity to visit colleges/universities and businesses for an estimated cost of $250,000.
- Athletics – To ensure equity and access for students at the high school level, a redistribution

of existing funds totaling $2 million for extracurricular and athletic support is recommended in the following categories:

- Continue the programs at the elementary and middle school level which includes:
  - Elementary School support for the flag football, basketball and STRIDE running programs for a total of $358,000.
  - Middle School support for athletic and non-athletic activities of $16K at regular middle schools and $5K at K-8 and smaller middle schools for a total of $163,000.
- Expand support at the High Schools from $1.2 million to $1.5 million to include:
  - Extracurricular stipends for nine stipends such as newspaper, speech/debate, student advisory, yearbook, and musical directors.
  - Athletics to cover all CIF sports currently on the extra pay for extra duties schedule which expands offerings by nine sports teams, including sports that are not currently offered at certain sites.

- Increasing Grade Level Readiness Rates – The Proposed Budget allocates Title I and Supplemental/Concentration funding for student interventions for students who are not demonstrating grade readiness with an estimated cost of $1.5 million. Interventions will include winter break, after school, weekend and summer intervention programs.
- African American Achievement Task Force (AAATF) – The Proposed Budget allocates $150,000 to support the implementation of the Board approved AAATF recommendations. Among other things, the funds will assist with the overall planning process and implementation of creating a districtwide African American Advisory committee and the accountability sub-committee.
- Need-based scholarships for Experiential Learning – The Proposed Budget allocates $100,000 in funding to support students and families to participate in milestone experiential learning activities. Additional support will be sought from foundations and other entities in order to grow this fund.
- Student Clubs/Organizations – the Proposed Budget allocates $50,000 in funding for additional stipends to support an expansion of clubs/organizations at schools that lack student engagement opportunities to promote civic engagement.
- Increased Support for Fingerprinting of Parent Volunteers – the Proposed Budget allocates $25,000 to offset fingerprinting fees.
- Music, Instructional Technology Support, and other Classroom Equipment Refresh – the Proposed Budget allocates funding to keep student technology current, as well as replenish, repair, and update musical instruments and other visual and performing arts equipment. The allocation for these items totals $500,000.

Safety – The 2019-2020 Proposed Budget includes $1.5 million to support the overall safety of the District. Staff is currently evaluating the best way of utilizing these funds and will provide more details in June.

Positions – In addition to the prior 9 FTE in management position reductions this fiscal year, at the March 2019 Board meeting, 17.2 FTE in management positions were noticed for possible reduction in force. In partnership with SCOE, staff reevaluated the impact of the following nine positions and returning the following positions with modifications in funding sources as shown below as modifications in duties.

Position	Fees	Base	Supp/Con	Restricted
Charter School Director	1.00			
Gate Coordinator		0.50		0.50
Induction Coordinator		0.85		0.15
Linked Learning Coordinator			0.50	0.50
Master Scheduler			1.00	
Research Data Coordinator II			1.00	
Science Coordinator		0.50		0.50
SEL Director			1.00	
VAPA Coordinator			0.75	0.25
Total	1.00	1.85	4.25	1.90

The Unrestricted General Fund is supporting the positions identified as LCFF Base and Supplemental/Concentration funds. In addition, the charter school director position cost will be supported by the charter school oversight fees. Lastly, while the March action did include reducing a Multilingual Coordinator, this was a second position. The 2019-2020 budget does include one Multilingual Coordinator. The Unrestricted General Fund support for these positions is approximately $1.1 million.

Routine Restricted Maintenance (RRM) - As mentioned in the Third Interim report, the RRM budget must be maintained at 3% of the General Fund actual expenditures starting in 2019-2020. Proposition 51 requires that any LEA which receives funding pursuant to the Leroy F. Green School Facilities Act of 1998 after April 1, 2017, be required to contribute 3% to RRM. However, the State Criteria and Standards require the District contribute an amount equal to 3% of the proposed General Fund Budget. For 2019-2020 the budget for contribution to the RRM account is increased by $4.1 million. The multi-year projections assume the same level for future years. However, the actual contribution level needs to be at least the 3% of the actual General Fund expenditures. Therefore, it is important to keep reviewing this requirement with each State report to ensure compliance as the budget increases or note the opportunity to adjust if the budget decreases.

Special Education – As mentioned in the Third Interim Report, the changes in the special education contribution are related to three different factors: lower projected program increases,

indirect costs, and the salary schedule restructure. In addition, the proposed budget includes an increase in AB602 revenue of $1.2 million over Third Interim projections. For the 2019-2020 budget year, the contribution level is increasing $5.6 million.

Indirect – As mentioned in the Third Interim Report, the Proposed 2019-2020 budget includes charging indirect costs to the allowable level on all programs. This includes special education and routine restricted maintenance. These two program increases the indirect cost by $3.7 million. The total indirect cost is $7.8 million.

Other Funds – The following section includes other funds that either need support from the Unrestricted General Fund or are providing support for expenses that could have been supported by the Unrestricted General Fund. All Other Funds programs are supported within their funding sources.

- Adult Education Fund – The 2019-2020 Proposed Budget includes support from the Unrestricted General Fund for the parent participation program totaling $360,000. This is a similar level as the 2018-2019 school year. All other Adult Education programs are self-supporting.
- Child Development Fund – The 2019-2020 Proposed Budget includes support for the Head Start and State preschool programs and includes estimated support from the Unrestricted General Fund of $847,000. District preschools will serve 1,120 three= to five—year=old children in 42 classrooms at 33 sites. Children will gain pre-academic skills to prepare them for kindergarten in classrooms open 3-6.5 hours daily. In addition, the school-age based program supported by fees has been restructured to be self-supporting. This program will support a summer program at Matsuyama and Leonardo da Vinci school sites and before and after school care at the Leonardo da Vinci, Martin L. King Jr., Matsuyama, and Theodore Judah school sites during the school year. Staff will need to continue to evaluate the fee structure to ensure it stays self-supporting. This action restores approximately 6 certificated FTE and 1.5 classified FTE.
- Charter School Fund - As mentioned in the 2018-2019 Third Interim Report, George Washington Carver and New Tech are facing financial challenges and will need support from the Unrestricted General Fund unless enrollment increases and/or other adjustments are made. A complete review of all dependent charter schools shows that all are deficit spending. While most can cover the proposed 2019-2020 year, in addition to the two schools already mentioned, New Joseph Bonnheim will also need support in 2019-2020. The total estimated support is $626,746 (George Washington Carver - $368,611, New Joseph Bonnheim - $203,420 and New Tech - $54,715). The support for these schools also impacts the future years. See more information in the Multi-Year Items section.

- Capital Projects Fund for Blended Component Units (Mello Roos) and Developer Fees Fund – The 2019-2020 Proposed Budget assumes the continued support for the Lease Revenue Bonds with a total estimated debt service cost of $5.5 million.

Multi-Year Items

Local Control Funding Formula for 2020-2021 and 2021-2022 - The multi-year projections include LCFF funding increase at the levels mentioned earlier in the report: $8.4 million in 2020-2021 and $8.7 million in 2021-2022.

Supplemental/Concentration Funds – The LCFF is providing approximately $76 million in supplemental/concentration funding for 2019-2020. This is an increase over the current year of $3.38 million. Preliminary work shows that the District has budgeted all supplemental and concentration funds for 2019-2020. These funds will increase by $2.06 million in 2020-2021 and $1.59 million in 2021-2022. The multi-year projection includes reserving $624,000 in additional support for the ELSP program in 2020-2021 and reserves the remaining funds for the increased cost/service for these programs.

Restructure of the Teacher Salary Schedule – Recently, an arbitrator ruled on the restructuring of the teachers' salary schedule. This change adds different columns and steps and allows for teachers to increase their salary faster with advanced degrees and class units. At this time it is not known how this will impact the cost of teachers from one year to the next (called cost of step/column). No new adjustment was made for this change in the multi-year projections.

Teaching Positions in 2020-2021 and 2021-2022 - Due to declining enrollment, staffing parameters require 8 less positions in 2020-2021 and 13 less positions in 2021-2022, a decrease of $516,000 and $958,000 respectively.

PERS and STRS for 2019-2020 and 2020-2021 - The multi-year projections include funding employer costs for PERS and STRS at the levels mentioned earlier in the report, an increase for the Unrestricted General Fund of $3.4 million in 2020-2021 and an additional $462,000 in 2021-2022.

Health Contribution - In accordance with the current employee bargaining agreements, the multi-year projections include the District's contributions for health costs. Future years include an estimated 4% increase in health costs. The District's contribution from the Unrestricted General Fund is estimated to increase by $1.8 million in 2020-2021 and $1.8 million for 2021-2022.

Utilities – The multi-year projections include increases of $540,000 in 2020-2021 and $578,000 in 2021-2022 based on historical usage and notification of percentage increases.

Indirect Rate for 2020-2021 and 2021-2022 - The 2017-2018 Unaudited Actual Financial Report projected the 2019-2020 indirect rate at 4.50%. The multi-year projection assumes this rate through 2020-2021.

Contributions/Transfers Out for 2020-2021 and 2021-2022 - The multi-year projection for contributions increased for Special Education and Routine Restricted Maintenance by $7.3 million for 2020-2021 and $7.3 million for 2021-2022. In addition, the multi-year projection includes Transfers Out to the Adult Education Fund, Child Development Fund and Charter School Fund.

- **Adult Education Fund** - A similar level of support as the proposed 2019-2020 year to the Adult Education Fund of approximately $360,000 to support the parent participation program
- **Child Development Fund** – For 2019-2020 and future years, the support to the Child Development program is estimated to be $847,000 each year.
- **Charter School Fund** – All of the dependent charter schools are currently deficit spending for the proposed 2019-2020 year and future years. Some of the schools have a reserve and as such are not impacting the Unrestricted General Fund. However, four of the district-sponsored charter schools (Bowling Green Chacon, George Washington Carver, New Joseph Bonnheim and New Tech) are projected to need financial support in future years. In addition, Bowling Green McCoy is projecting an ending balance of zero for 2021-2022 and may likely also need support, if changes are not made. The multi-year projection includes an increased contribution of $366,000 for 2020-2021 and an additional increase of $327,000 for 2021-2022, bringing the total support to over $1.3 million if no adjustments are made.

Charter School	2019-2020	2020-2021	2021-2022
New Tech	$ 54,715	$ 123,867	$ 175,574
New Joseph Bonnheim	$ 203,420	$ 162,534	$ 98,037
Bowling Green Chacon	$ 0	$ 187,460	$ 377,122
George Washington Carver	$ 368,611	$ 518,432	$ 668,908
Total Charter Contribution	$ 626,746	$ 992,293	$ 1,319,641
Increase Over Prior Year	$ 626,746	$ 365,547	$ 327,348

Textbooks - The multi-year projection includes $6 million for grades 6-12 science books in 2020-2021 and $4 million for grades K-5 in 2021-2022 from the Unrestricted General Fund. In addition, Restricted Lottery will support the ELA second year payment in 2019-2020 of $1.5 million.

Starting in 2020-2021 the Restricted Lottery will support math materials for grades K-6 totaling $1 million on an annual basis.

Minimum Wage - Senate Bill 3 (SB 3) incrementally increases California's minimum wage to $15 per hour. The increases began in January 2017 and will continue through 2023. The District is compliant with the current year wage requirements. While there currently are positions that will need to be increased in future years, the multi-year projection does not include additional funds for this purpose.

Other Post-Employment Benefits (OPEB) - The District provides post-employment benefits for employees meeting the age and years of service requirement and currently has an unfunded OPEB liability of $780.5 million. The District participates in the CalPERS trust. It is estimated that $77 million of the liability will be funded as of June 30, 2019 and the majority of these funds were paid by the District.
For the 2018-2019 year, health costs for retirees are approximately $17.3 million. In addition, in accordance with the bargaining agreement with SCTA, the District also contributes to the OPEB beyond the current year pay-as-you-go health costs. For 2018-2019, the estimated excess cost is approximately $7 million. Since the District is in negative certification, the District could choose to reduce the District contribution to the actual current year retiree health costs (pay-as-you-go). The Proposed Budget Report assumes that the OPEB contribution will be made pursuant to SCOE's February 15, 2019 letter analyzing SCTA's budget ideas. As SCOE emphasized in that letter, the District's commitments to the annual payments are projected to increase over time and stated that: "Until decisions are made on staffing and health care plans, decisions on budgeting OPEB contributions should be delayed."

Cashflow Reports – The District prepared cash flows based on the SACS multi-year report. Based upon the analysis completed for the Proposed Budget, the District projects having a positive cash balance through October 2020. The cash balances go negative for a couple months and the District should be able to handle that through temporary interfund transfers. However, as shown in the cashflow reports, the District will have major cash challenges in October 2021. Cash is always closely monitored in order to ensure the District is liquid to satisfy its obligations.

Conclusion:

With the current year and future projected deficit spending, the projected budget and multi-year projections show that the District will be able to meet its financial obligations for the 2019-2020 and 2020-2021 years. However, without a negotiated solution, the District will have a negative ending balance in 2021-2022.

It is imperative that the District move forward with all labor partners for a negotiated solution.

2019-2020
Proposed Budget for All Funds

Sacramento City Unified School District

Guiding Principle

All students graduate with the greatest number
of postsecondary choices from the widest array of options.

Board of Education
June 6, 2019

Sacramento City Unified School District

Board of Education

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Elliot Lopez, Chief Information Officer
Cancy McArn, Chief Human Resource Officer
Vacant, Chief Business Officer
Iris Taylor, Ed.D., Chief Academic Officer

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ANNUAL BUDGET REPORT:
July 1, 2019 Budget Adoption

Insert "X" in applicable boxes:

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

[x] 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:

Place: SCUSD - Serna Center
Date: June 03, 2019

Public Hearing:

Place: Board Meeting Room-Serna Center
Date: June 06, 2019
Time: 06:00 PM

Adoption Date: June 20, 2019

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

Contact person for additional information on the budget reports:

Name: Gloria Chung
Telephone: (916) 264 - 9402

Title: Director of Fiscal Services
E-mail: Gloria@scusd.edu

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 20, 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:

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

Total liabilities actuarially determined:	$ 4,953,413.00
Less: Amount of total liabilities reserved in budget:	$ 4,953,413.00
Estimated accrued but unfunded liabilities:	$ 0.00

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

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

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

Date of Meeting: Jun 20, 2019

For additional information on this certification, please contact:

Name: Gloria Chung

Title: Director of Fiscal Services

Telephone: (916) 643-9402

E-mail: Gloria@scusd.edu

GENERAL FUND

General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as the, Every Student Succeeds Act (ESSA), Title I, After School Education and Safety (ASES), and others.

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	411,739,787.00	2.05%	420,171,110.00	2.06%	428,828,237.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	
3. Other State Revenues	8300-8599	7,608,963.00	0.00%	7,608,963.00	0.00%	7,608,963.00
4. Other Local Revenues	8600-8799	6,465,742.00	-3.09%	6,265,742.00	0.00%	6,265,742.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,174,627.00	2.86%	2,236,821.00	2.92%	2,302,137.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	0.00
c. Contributions	8980-8999	(98,144,830.00)	7.45%	(105,459,830.00)	6.94%	(112,774,830.00)
6. Total (Sum lines A1 thru A5c)		329,844,289.00	0.30%	330,822,806.00	0.43%	332,230,249.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				163,743,187.76		165,690,835.76
b. Step & Column Adjustment				1,889,354.00		1,921,473.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				58,294.00		(585,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	163,743,187.76	1.19%	165,690,835.76	0.81%	167,027,308.76
2. Classified Salaries						
a. Base Salaries				39,903,601.05		40,512,409.05
b. Step & Column Adjustment				498,903.00		494,251.39
c. Cost-of-Living Adjustment						
d. Other Adjustments				109,905.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	39,903,601.05	1.53%	40,512,409.05	1.22%	41,006,660.44
3. Employee Benefits	3000-3999	110,389,736.52	4.62%	115,489,270.52	1.66%	117,409,581.52
4. Books and Supplies	4000-4999	7,034,453.06	85.31%	13,035,717.00	-15.34%	11,035,717.00
5. Services and Other Operating Expenditures	5000-5999	26,513,756.00	2.04%	27,053,777.19	2.14%	27,632,141.00
6. Capital Outlay	6000-6999	95,769.00	0.00%	95,769.00	0.00%	95,769.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	481,300.00	0.00%	481,300.00	0.00%	481,300.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(7,806,882.56)	4.03%	(8,121,882.56)	3.88%	(8,436,882.56)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,833,785.00	19.93%	2,199,332.00	14.88%	2,526,680.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)				1,432,949.00		3,025,906.00
11. Total (Sum lines B1 thru B10)		342,188,705.83	4.58%	357,869,476.96	1.10%	361,804,181.16
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(12,344,416.83)		(27,046,670.96)		(29,573,932.16)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		54,111,366.52		41,766,949.69		14,720,278.73
2. Ending Fund Balance (Sum lines C and D1)		41,766,949.69		14,720,278.73		(14,853,653.43)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	6,000,000.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	35,221,949.69		14,175,278.73		11,692,183.00
2. Unassigned/Unappropriated	9790	0.00		0.00		(27,090,836.43)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		41,766,949.69		14,720,278.73		(14,853,653.43)

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	35,221,949.69		14,175,278.73		11,692,183.00
c. Unassigned/Unappropriated	9790	0.00		0.00		(27,090,836.43)
(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)		35,221,949.69		14,175,278.73		(15,398,653.43)

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.

2020-21 & 2021-22 assume COLA increase of 3.00% and 2.86% respectively in LCFF revenue. 2019-20 health benefits are projected to remain flat for certificated and increase 2.45% for classified. 2020-21 and 2021-22 is projected at 4% for both certificated and classified. 2020-21 and 2021-22 assumes STRS at 18.1% and 17.8%, respectively, and PERS at 23.60% and 24.90%, respectively. 2019-20 does not include one-time discretionary funds that are included in 2018-19. 2020-21 line B1d and B2d, loss of staffing due to projected declining enrollment and implementation of expanded summer learning program for summer 2020. 2021-22 line B1d, loss of staffing due to projected declining enrollment. 2020-21 and 2021-22, line B10, projected increase in Supplemental/Concentration funds.

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	50,820,712.74	-1.77%	49,920,712.74	0.00%	49,920,712.74
3. Other State Revenues	8300-8599	55,990,839.00	1.33%	56,736,630.00	5.44%	59,820,517.00
4. Other Local Revenues	8600-8799	353,246.00	0.00%	353,246.00	0.00%	353,246.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	98,144,830.00	7.45%	105,459,830.00	6.94%	112,774,830.00
6. Total (Sum lines A1 thru A5c)		205,309,627.74	3.49%	212,470,418.74	4.89%	222,869,305.74
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				54,502,055.31		56,740,986.31
b. Step & Column Adjustment				599,523.00		599,523.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,639,408.00		1,260,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	54,502,055.31	4.11%	56,740,986.31	3.28%	58,600,509.31
2. Classified Salaries						
a. Base Salaries				22,304,765.02		23,723,022.02
b. Step & Column Adjustment				156,133.00		166,061.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,262,124.00		1,330,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,304,765.02	6.36%	23,723,022.02	6.31%	25,219,083.02
3. Employee Benefits	3000-3999	65,114,774.99	12.47%	73,231,565.15	9.59%	80,251,308.15
4. Books and Supplies	4000-4999	9,673,435.00	-41.93%	5,617,025.84	-25.13%	4,205,585.84
5. Services and Other Operating Expenditures	5000-5999	47,417,651.86	1.02%	47,901,281.58	-0.47%	47,674,663.86
6. Capital Outlay	6000-6999	282,023.00	0.00%	282,023.00	0.00%	282,023.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,014,922.56	5.09%	6,321,132.56	4.98%	6,636,132.56
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		205,309,627.74	4.14%	213,817,036.46	4.23%	222,869,305.74
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		0.00		(1,346,617.72)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,346,617.72		1,346,617.72		0.00
2. Ending Fund Balance (Sum lines C and D1)		1,346,617.72		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,346,617.72				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,346,617.72		0.00		0.00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
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.

2020-21 and 2021-22 Special Education revenue declining, increasing STRS on Behalf. 2019-20 health benefits are projected to remain flat for certificated and increase 2.45% for classified. 2020-21 is projected at 4% for both certificated and classified. 2020-21 and 2021-22 assumes STRS at 18.1% and 17.8%, respectively, and PERS at 23.6% and 24.9%, respectively. 2019-20 Contribution increase funds Routine Repair and Maintenance to meet the required 3% and Special Education. 2020-21 line B1d and B2d, increasing support for our students with disabilities and the implementation of the Expanded Learning Summer Program in summer 2020. Also includes loss of funds due to grants ending such as the Low Performing Student Block grant. 2021-22, line B1d and B2d, increasing support for our students with disabilities.

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	411,739,787.00	2.05%	420,171,110.00	2.06%	428,828,237.00
2. Federal Revenues	8100-8299	50,820,712.74	-1.77%	49,920,712.74	0.00%	49,920,712.74
3. Other State Revenues	8300-8599	63,599,802.00	1.17%	64,345,593.00	4.79%	67,429,480.00
4. Other Local Revenues	8600-8799	6,818,988.00	-2.93%	6,618,988.00	0.00%	6,618,988.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,174,627.00	2.86%	2,236,821.00	2.92%	2,302,137.00
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)		535,153,916.74	1.52%	543,293,224.74	2.17%	555,099,554.74
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				218,245,243.07		222,431,822.07
b. Step & Column Adjustment				2,488,877.00		2,520,996.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,697,702.00		675,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	218,245,243.07	1.92%	222,431,822.07	1.44%	225,627,818.07
2. Classified Salaries						
a. Base Salaries				62,208,366.07		64,235,431.07
b. Step & Column Adjustment				655,036.00		660,312.39
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,372,029.00		1,330,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	62,208,366.07	3.26%	64,235,431.07	3.10%	66,225,743.46
3. Employee Benefits	3000-3999	175,504,511.51	7.53%	188,720,835.67	4.74%	197,660,889.67
4. Books and Supplies	4000-4999	16,707,888.06	11.64%	18,652,742.84	-18.29%	15,241,302.84
5. Services and Other Operating Expenditures	5000-5999	73,931,407.86	1.38%	74,955,058.77	0.47%	75,306,804.86
6. Capital Outlay	6000-6999	377,792.00	0.00%	377,792.00	0.00%	377,792.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	481,300.00	0.00%	481,300.00	0.00%	481,300.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,791,960.00)	0.49%	(1,800,750.00)	0.00%	(1,800,750.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,833,785.00	19.93%	2,199,332.00	14.88%	2,526,680.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				1,432,949.00		3,025,906.00
11. Total (Sum lines B1 thru B10)		547,498,333.57	4.42%	571,686,513.42	2.27%	584,673,486.90
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(12,344,416.83)		(28,393,288.68)		(29,573,932.16)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		55,457,984.24		43,113,567.41		14,720,278.73
2. Ending Fund Balance (Sum lines C and D1)		43,113,567.41		14,720,278.73		(14,853,653.43)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740	1,346,617.72		0.00		0.00
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	6,000,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	35,221,949.69		14,175,278.73		11,692,183.00
2. Unassigned/Unappropriated	9790	0.00		0.00		(27,090,836.43)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		43,113,567.41		14,720,278.73		(14,853,653.43)

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	35,221,949.69		14,175,278.73		11,692,183.00
c. Unassigned/Unappropriated	9790	0.00		0.00		(27,090,836.43)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		35,221,949.69		14,175,278.73		(15,398,653.43)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.43%		2.48%		-2.63%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		38,018.96		37,762.15		37,354.45
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		547,498,333.57		571,686,513.42		584,673,486.90
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)		547,498,333.57		571,686,513.42		584,673,486.90
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)		10,949,966.67		11,433,730.27		11,693,469.74
f. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		10,949,966.67		11,433,730.27		11,693,469.74
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

2019-20 Substantiation of Need for Assigned and Unassigned Ending Fund Balance

District: Sacramento City Unified School District
CDS #: 67439

Substantiation of Need for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties.

Combined and Unassigned/Unappropriated Fund Balances (Resources 0000-1999, Objects 9780, 9789 and 9790)

Form	Fund		2019-20 Budget
01	General Fund/County School Service Fund	Form 01	$41,221,949.69
17	Special Reserve Fund for Other Than Capital Outlay Projects	Form 17	$0.00
	Total Assigned and Unassigned Ending Fund Balances		$41,221,949.69
	District Standard Reserve Level	Form 01CS Line 10B-4	2%
	Less District Minimum Recommended Reserve for Economic Uncertainties	Form 01CS Line 10B-7	$11,191,307.34
	Remaining Balance to Substantiate Need		$30,030,642.35

Substantiation of Need for Fund Balances in Excess of Minimum Recommended Reserve for Economic Uncertainties		Amount
Fund	**Descriptions**	
01	Reserve for Economic Uncertainties above the required 2% minimum	$24,030,642.35
01	Science Textbook Adoption	$6,000,000.00
	Total of Substantiated Needs	$30,030,642.35
	Remaining Unsubstantiated Balance	**$0.00**

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	398,720,041.00	0.00	398,720,041.00	411,739,787.00	0.00	411,739,787.00	3.3%
2) Federal Revenue		8100-8299	0.00	59,505,718.07	59,505,718.07	0.00	50,820,712.74	50,820,712.74	-14.6%
3) Other State Revenue		8300-8599	14,678,544.00	56,121,331.92	70,799,875.92	7,608,963.00	55,990,839.00	63,599,802.00	-10.2%
4) Other Local Revenue		8600-8799	7,578,004.10	3,537,418.15	11,115,422.25	6,465,742.00	353,246.00	6,818,988.00	-38.7%
5) TOTAL, REVENUES			420,976,589.10	119,164,468.14	540,141,057.24	425,814,492.00	107,164,797.74	532,979,289.74	-1.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	160,836,185.32	50,771,855.56	211,608,040.88	163,743,187.76	54,502,055.31	218,245,243.07	3.1%
2) Classified Salaries		2000-2999	41,547,245.11	22,580,481.97	64,127,727.08	39,903,601.05	22,304,765.02	62,208,366.07	-3.0%
3) Employee Benefits		3000-3999	111,057,440.97	54,099,254.79	165,156,695.76	110,389,736.52	65,114,774.99	175,504,511.51	6.3%
4) Books and Supplies		4000-4999	8,233,641.47	16,457,578.26	24,691,219.73	7,034,453.06	9,673,435.00	16,707,888.06	-32.3%
5) Services and Other Operating Expenditures		5000-5999	26,914,197.82	50,548,485.45	77,462,683.27	26,513,756.00	47,417,651.86	73,931,407.86	-4.6%
6) Capital Outlay		6000-6999	226,176.17	13,212,269.13	13,438,445.30	95,769.00	282,023.00	377,792.00	-97.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	481,300.00	0.00	481,300.00	481,300.00	0.00	481,300.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,022,633.84)	2,676,740.80	(2,345,893.04)	(7,806,882.56)	6,014,922.56	(1,791,960.00)	-23.6%
9) TOTAL, EXPENDITURES			344,273,553.02	210,346,665.96	554,620,218.98	340,354,920.83	205,309,627.74	545,664,548.57	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			76,703,036.08	(91,182,197.82)	(14,479,161.74)	85,459,571.17	(98,144,830.00)	(12,685,258.83)	-12.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,866,800.00	0.00	1,866,800.00	2,174,627.00	0.00	2,174,627.00	16.5%
b) Transfers Out		7600-7629	2,430,405.30	0.00	2,430,405.30	1,833,785.00	0.00	1,833,785.00	-24.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(82,304,698.80)	82,304,698.80	0.00	(98,144,830.00)	98,144,830.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(82,868,304.10)	82,304,698.80	(563,605.30)	(97,803,988.00)	98,144,830.00	340,842.00	-160.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,165,268.02)	(8,877,499.02)	(15,042,767.04)	(12,344,416.83)	0.00	(12,344,416.83)	-17.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	60,276,634.54	10,224,116.74	70,500,751.28	54,111,366.52	1,346,617.72	55,457,984.24	-21.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,276,634.54	10,224,116.74	70,500,751.28	54,111,366.52	1,346,617.72	55,457,984.24	-21.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,276,634.54	10,224,116.74	70,500,751.28	54,111,366.52	1,346,617.72	55,457,984.24	-21.3%
2) Ending Balance, June 30 (E + F1e)			54,111,366.52	1,346,617.72	55,457,984.24	41,766,949.69	1,346,617.72	43,113,567.41	-22.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Stores		9712	320,000.00	0.00	320,000.00	320,000.00	0.00	320,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,346,617.72	1,346,617.72	0.00	1,346,617.72	1,346,617.72	0.0%
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	6,000,000.00	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.0%
Science Textbooks	0000	9780				*6,000,000.00*		*6,000,000.00*	
Science Textbooks	0000	9780	*6,000,000.00*		*6,000,000.00*				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	47,566,366.52	0.00	47,566,366.52	35,221,949.69	0.00	35,221,949.69	-26.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
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 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	253,588,945.00	0.00	253,588,945.00	266,756,750.00	0.00	266,756,750.00	5.2%
Education Protection Account State Aid - Current Year		8012	58,626,802.00	0.00	58,626,802.00	58,437,867.00	0.00	58,437,867.00	-0.3%
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	700,635.00	0.00	700,635.00	700,635.00	0.00	700,635.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	70,320,573.00	0.00	70,320,573.00	70,320,573.00	0.00	70,320,573.00	0.0%
Unsecured Roll Taxes		8042	2,394,223.00	0.00	2,394,223.00	2,394,223.00	0.00	2,394,223.00	0.0%
Prior Years' Taxes		8043	520,798.00	0.00	520,798.00	520,798.00	0.00	520,798.00	0.0%
Supplemental Taxes		8044	2,856,665.00	0.00	2,856,665.00	2,856,665.00	0.00	2,856,665.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	15,092,834.00	0.00	15,092,834.00	15,092,834.00	0.00	15,092,834.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,719,760.00	0.00	6,719,760.00	6,719,760.00	0.00	6,719,760.00	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	10,257.00	0.00	10,257.00	10,257.00	0.00	10,257.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(5,128.00)	0.00	(5,128.00)	(5,128.00)	0.00	(5,128.00)	0.0%
Subtotal, LCFF Sources			410,826,364.00	0.00	410,826,364.00	423,805,234.00	0.00	423,805,234.00	3.2%
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	(12,106,323.00)	0.00	(12,106,323.00)	(12,065,447.00)	0.00	(12,065,447.00)	-0.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			398,720,041.00	0.00	398,720,041.00	411,739,787.00	0.00	411,739,787.00	3.3%
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	9,437,373.71	9,437,373.71	0.00	9,626,624.00	9,626,624.00	2.0%
Special Education Discretionary Grants		8182	0.00	1,656,087.00	1,656,087.00	0.00	908,314.00	908,314.00	-45.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,192.28	1,192.28	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		22,387,519.14	22,387,519.14		19,572,766.00	19,572,766.00	-12.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		2,173,648.11	2,173,648.11		2,033,799.00	2,033,799.00	-6.4%
Title III, Part A, Immigrant Student Program	4201	8290		204,934.19	204,934.19		113,858.00	113,858.00	-44.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		1,057,361.40	1,057,361.40		813,696.00	813,696.00	-23.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		19,099,477.10	19,099,477.10		15,335,787.74	15,335,787.74	-19.7%
Career and Technical Education	3500-3599	8290		487,081.00	487,081.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	0.00	3,001,044.14	3,001,044.14	0.00	2,415,868.00	2,415,868.00	-19.5%
TOTAL, FEDERAL REVENUE			0.00	59,505,718.07	59,505,718.07	0.00	50,820,712.74	50,820,712.74	-14.6%
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		22,390,805.00	22,390,805.00		22,418,621.00	22,418,621.00	0.1%
Prior Years	6500	8319		0.00	0.00		77,531.00	77,531.00	New
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	8,597,462.00	0.00	8,597,462.00	1,548,748.00	0.00	1,548,748.00	-82.0%
Lottery - Unrestricted and Instructional Materials		8560	6,081,082.00	2,134,420.00	8,215,502.00	6,060,215.00	2,127,095.00	8,187,310.00	-0.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		7,038,377.00	7,038,377.00		7,038,377.00	7,038,377.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		849,763.43	849,763.43		367,842.00	367,842.00	-56.7%
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		5,803,032.74	5,803,032.74		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	17,904,933.75	17,904,933.75	0.00	23,961,373.00	23,961,373.00	33.8%
TOTAL, OTHER STATE REVENUE			14,678,544.00	56,121,331.92	70,799,875.92	7,608,963.00	55,990,839.00	63,599,802.00	-10.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & 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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	47,000.00	0.00	47,000.00	69,057.00	0.00	69,057.00	46.9%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,987,589.00	0.00	1,987,589.00	2,533,034.00	0.00	2,533,034.00	27.4%
Interest		8660	1,622,422.00	0.00	1,622,422.00	1,272,422.00	0.00	1,272,422.00	-21.6%
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	1,898,490.00	0.00	1,898,490.00	1,825,532.00	0.00	1,825,532.00	-3.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	5,128.00	0.00	5,128.00	5,128.00	0.00	5,128.00	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	1,644,908.10	3,320,418.15	4,965,326.25	760,569.00	160,434.00	921,003.00	-81.5%
Tuition		8710	0.00	217,000.00	217,000.00	0.00	192,812.00	192,812.00	-11.1%
All Other Transfers In		8781-8783	372,467.00	0.00	372,467.00	0.00	0.00	0.00	-100.0%
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			7,578,004.10	3,537,418.15	11,115,422.25	6,465,742.00	353,246.00	6,818,988.00	-38.7%
TOTAL, REVENUES			420,976,589.10	119,164,468.14	540,141,057.24	425,814,492.00	107,164,797.74	532,979,289.74	-1.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	134,661,144.69	32,263,005.84	166,924,150.53	138,428,428.76	35,706,174.31	174,134,603.07	4.3%
Certificated Pupil Support Salaries		1200	6,642,912.09	5,663,916.77	12,306,828.86	6,783,671.00	6,340,462.00	13,124,133.00	6.6%
Certificated Supervisors' and Administrators' Salaries		1300	18,038,409.79	3,034,362.72	21,072,772.51	17,592,275.00	3,492,851.00	21,085,126.00	0.1%
Other Certificated Salaries		1900	1,493,718.75	9,810,570.23	11,304,288.98	938,813.00	8,962,568.00	9,901,381.00	-12.4%
TOTAL, CERTIFICATED SALARIES			160,836,185.32	50,771,855.56	211,608,040.88	163,743,187.76	54,502,055.31	218,245,243.07	3.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,404,847.47	9,182,724.57	10,587,572.04	1,339,424.00	10,028,074.00	11,367,498.00	7.4%
Classified Support Salaries		2200	17,101,845.38	7,438,726.40	24,540,571.78	17,178,832.00	7,510,189.20	24,689,021.20	0.6%
Classified Supervisors' and Administrators' Salaries		2300	5,768,466.57	3,084,791.50	8,853,258.07	4,611,197.05	2,536,274.08	7,147,471.13	-19.3%
Clerical, Technical and Office Salaries		2400	15,278,019.41	1,648,115.77	16,926,135.18	14,938,028.00	1,546,333.74	16,484,361.74	-2.6%
Other Classified Salaries		2900	1,994,066.28	1,226,123.73	3,220,190.01	1,836,120.00	683,894.00	2,520,014.00	-21.7%
TOTAL, CLASSIFIED SALARIES			41,547,245.11	22,580,481.97	64,127,727.08	39,903,601.05	22,304,765.02	62,208,366.07	-3.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	25,747,453.95	18,978,757.23	44,726,211.18	27,106,587.60	27,580,139.98	54,686,727.58	22.3%
PERS		3201-3202	7,269,733.53	4,003,709.50	11,273,443.03	7,491,225.59	4,276,329.00	11,767,554.59	4.4%
OASDI/Medicare/Alternative		3301-3302	5,516,490.81	2,524,267.18	8,040,757.99	5,871,757.05	2,571,985.51	8,443,742.56	5.0%
Health and Welfare Benefits		3401-3402	53,386,270.29	20,922,916.88	74,309,187.17	51,534,254.74	22,779,143.51	74,313,398.25	0.0%
Unemployment Insurance		3501-3502	102,462.01	42,410.19	144,872.20	111,970.32	38,298.11	150,268.43	3.7%
Workers' Compensation		3601-3602	3,443,665.23	1,246,509.83	4,690,175.06	3,530,379.36	1,288,709.14	4,819,088.50	2.7%
OPEB, Allocated		3701-3702	15,525,949.23	6,238,953.56	21,764,902.79	14,683,639.28	6,559,149.72	21,242,789.00	-2.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	65,415.92	141,730.42	207,146.34	59,922.58	21,020.02	80,942.60	-60.9%
TOTAL, EMPLOYEE BENEFITS			111,057,440.97	54,099,254.79	165,156,695.76	110,389,736.52	65,114,774.99	175,504,511.51	6.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,195,325.01	3,055,640.44	4,250,965.45	116,510.00	2,127,095.00	2,243,605.00	-47.2%
Books and Other Reference Materials		4200	57,745.20	67,927.84	125,673.04	88,477.00	45,534.00	134,011.00	6.6%
Materials and Supplies		4300	5,755,050.01	11,235,225.00	16,990,275.01	6,325,058.06	6,987,795.00	13,312,853.06	-21.6%
Noncapitalized Equipment		4400	1,225,521.25	2,098,784.98	3,324,306.23	504,408.00	513,011.00	1,017,419.00	-69.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,233,641.47	16,457,578.26	24,691,219.73	7,034,453.06	9,673,435.00	16,707,888.06	-32.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	750,219.55	41,069,251.71	41,819,471.26	246,600.00	41,259,952.00	41,506,552.00	-0.7%
Travel and Conferences		5200	309,266.08	832,414.75	1,141,680.83	436,270.00	352,526.42	788,796.42	-30.9%
Dues and Memberships		5300	140,915.33	20,950.00	161,865.33	135,801.00	3,000.00	138,801.00	-14.2%
Insurance		5400 - 5450	1,699,825.00	0.00	1,699,825.00	1,693,386.00	0.00	1,693,386.00	-0.4%
Operations and Housekeeping Services		5500	10,237,489.55	12,889.56	10,250,379.11	10,729,139.00	7,200.00	10,736,339.00	4.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,342,647.09	508,725.61	1,851,372.70	1,267,169.00	647,325.00	1,914,494.00	3.4%
Transfers of Direct Costs		5710	(260,440.22)	260,440.22	0.00	(237,594.00)	237,594.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,403,561.54)	(62,500.00)	(1,466,061.54)	(1,609,436.00)	(23,500.00)	(1,632,936.00)	11.4%
Professional/Consulting Services and Operating Expenditures		5800	12,957,532.04	7,875,403.27	20,832,935.31	12,534,033.00	4,895,984.44	17,430,017.44	-16.3%
Communications		5900	1,140,304.94	30,910.33	1,171,215.27	1,318,388.00	37,570.00	1,355,958.00	15.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,914,197.82	50,548,485.45	77,462,683.27	26,513,756.00	47,417,651.86	73,931,407.86	-4.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	49,409.35	899,743.90	949,153.25	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,333.31	10,729,835.10	10,731,168.41	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	109,166.93	1,570,639.15	1,679,806.08	36,700.00	282,023.00	318,723.00	-81.0%
Equipment Replacement		6500	66,266.58	12,050.98	78,317.56	59,069.00	0.00	59,069.00	-24.6%
TOTAL, CAPITAL OUTLAY			226,176.17	13,212,269.13	13,438,445.30	95,769.00	282,023.00	377,792.00	-97.2%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	471,000.00	0.00	471,000.00	471,000.00	0.00	471,000.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	10,300.00	0.00	10,300.00	10,300.00	0.00	10,300.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			481,300.00	0.00	481,300.00	481,300.00	0.00	481,300.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,676,740.80)	2,676,740.80	0.00	(6,014,922.56)	6,014,922.56	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,345,893.04)	0.00	(2,345,893.04)	(1,791,960.00)	0.00	(1,791,960.00)	-23.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,022,633.84)	2,676,740.80	(2,345,893.04)	(7,806,882.56)	6,014,922.56	(1,791,960.00)	-23.6%
TOTAL, EXPENDITURES			344,273,553.02	210,346,665.96	554,620,218.98	340,354,920.83	205,309,627.74	545,664,548.57	-1.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2019-20 Budget 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	1,866,800.00	0.00	1,866,800.00	2,174,627.00	0.00	2,174,627.00	16.5%
(a) TOTAL, INTERFUND TRANSFERS IN			1,866,800.00	0.00	1,866,800.00	2,174,627.00	0.00	2,174,627.00	16.5%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	2,054,383.00	0.00	2,054,383.00	847,039.00	0.00	847,039.00	-58.8%
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	376,022.30	0.00	376,022.30	986,746.00	0.00	986,746.00	162.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,430,405.30	0.00	2,430,405.30	1,833,785.00	0.00	1,833,785.00	-24.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(82,304,698.80)	82,304,698.80	0.00	(98,144,830.00)	98,144,830.00	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			(82,304,698.80)	82,304,698.80	0.00	(98,144,830.00)	98,144,830.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(82,868,304.10)	82,304,698.80	(563,605.30)	(97,803,988.00)	98,144,830.00	340,842.00	-160.5%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	398,720,041.00	0.00	398,720,041.00	411,739,787.00	0.00	411,739,787.00	3.3%
2) Federal Revenue		8100-8299	0.00	59,505,718.07	59,505,718.07	0.00	50,820,712.74	50,820,712.74	-14.6%
3) Other State Revenue		8300-8599	14,678,544.00	56,121,331.92	70,799,875.92	7,608,963.00	55,990,839.00	63,599,802.00	-10.2%
4) Other Local Revenue		8600-8799	7,578,004.10	3,537,418.15	11,115,422.25	6,465,742.00	353,246.00	6,818,988.00	-38.7%
5) TOTAL, REVENUES			420,976,589.10	119,164,468.14	540,141,057.24	425,814,492.00	107,164,797.74	532,979,289.74	-1.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		212,878,853.61	136,656,665.36	349,535,518.97	215,667,583.32	138,800,002.36	354,467,585.68	1.4%
2) Instruction - Related Services	2000-2999		48,091,205.80	23,623,985.19	71,715,190.99	45,086,751.55	21,430,947.99	66,517,699.54	-7.2%
3) Pupil Services	3000-3999		24,441,971.30	21,770,575.65	46,212,546.95	24,628,834.51	22,490,947.94	47,119,782.45	2.0%
4) Ancillary Services	4000-4999		3,433,581.82	55,716.85	3,489,298.67	3,351,131.44	156,131.00	3,507,262.44	0.5%
5) Community Services	5000-5999		155,851.18	0.00	155,851.18	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		24,435.00	0.00	24,435.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		20,750,162.88	3,075,605.42	23,825,768.30	18,113,251.39	6,168,476.56	24,281,727.95	1.9%
8) Plant Services	8000-8999		34,016,191.43	25,164,117.49	59,180,308.92	33,026,068.62	16,263,121.89	49,289,190.51	-16.7%
9) Other Outgo	9000-9999	Except 7600-7699	481,300.00	0.00	481,300.00	481,300.00	0.00	481,300.00	0.0%
10) TOTAL, EXPENDITURES			344,273,553.02	210,346,665.96	554,620,218.98	340,354,920.83	205,309,627.74	545,664,548.57	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			76,703,036.08	(91,182,197.82)	(14,479,161.74)	85,459,571.17	(98,144,830.00)	(12,685,258.83)	-12.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,866,800.00	0.00	1,866,800.00	2,174,627.00	0.00	2,174,627.00	16.5%
b) Transfers Out		7600-7629	2,430,405.30	0.00	2,430,405.30	1,833,785.00	0.00	1,833,785.00	-24.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(82,304,698.80)	82,304,698.80	0.00	(98,144,830.00)	98,144,830.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(82,868,304.10)	82,304,698.80	(563,605.30)	(97,803,988.00)	98,144,830.00	340,842.00	-160.5%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,165,268.02)	(8,877,499.02)	(15,042,767.04)	(12,344,416.83)	0.00	(12,344,416.83)	-17.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	60,276,634.54	10,224,116.74	70,500,751.28	54,111,366.52	1,346,617.72	55,457,984.24	-21.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,276,634.54	10,224,116.74	70,500,751.28	54,111,366.52	1,346,617.72	55,457,984.24	-21.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,276,634.54	10,224,116.74	70,500,751.28	54,111,366.52	1,346,617.72	55,457,984.24	-21.3%
2) Ending Balance, June 30 (E + F1e)			54,111,366.52	1,346,617.72	55,457,984.24	41,766,949.69	1,346,617.72	43,113,567.41	-22.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Stores		9712	320,000.00	0.00	320,000.00	320,000.00	0.00	320,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,346,617.72	1,346,617.72	0.00	1,346,617.72	1,346,617.72	0.0%
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	6,000,000.00	0.00	6,000,000.00	6,000,000.00	0.00	6,000,000.00	0.0%
Science Textbooks	0000	9780				*6,000,000.00*		*6,000,000.00*	
Science Textbooks	0000	9780	*6,000,000.00*		*6,000,000.00*				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	47,566,366.52	0.00	47,566,366.52	35,221,949.69	0.00	35,221,949.69	-26.0%
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
5640	Medi-Cal Billing Option	1,345,189.08	1,345,189.08
6300	Lottery: Instructional Materials	0.02	0.02
9010	Other Restricted Local	1,428.62	1,428.62
Total, Restricted Balance		1,346,617.72	1,346,617.72

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Charter Schools, Adult Education, Child Development, and Cafeteria.

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	17,585,768.00	18,318,162.00	4.2%
2) Federal Revenue		8100-8299	358,384.00	298,638.00	-16.7%
3) Other State Revenue		8300-8599	2,052,635.42	1,115,620.00	-45.6%
4) Other Local Revenue		8600-8799	119,653.72	0.00	-100.0%
5) TOTAL, REVENUES			20,116,441.14	19,732,420.00	-1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	7,299,696.33	7,687,575.00	5.3%
2) Classified Salaries		2000-2999	1,121,376.09	1,206,571.00	7.6%
3) Employee Benefits		3000-3999	6,013,034.65	5,859,507.00	-2.6%
4) Books and Supplies		4000-4999	2,428,380.79	647,180.00	-73.3%
5) Services and Other Operating Expenditures		5000-5999	2,122,796.72	2,047,508.00	-3.5%
6) Capital Outlay		6000-6999	1,204,881.00	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	2,240.96	0.00	-100.0%
9) TOTAL, EXPENDITURES			20,192,406.54	17,448,341.00	-13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(75,965.40)	2,284,079.00	-3106.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	28,650.00	626,746.00	2087.6%
b) Transfers Out		7600-7629	1,866,800.00	2,174,627.00	16.5%
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			(1,838,150.00)	(1,547,881.00)	-15.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,914,115.40)	736,198.00	-138.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,364,987.56	1,450,872.16	-56.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,364,987.56	1,450,872.16	-56.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,364,987.56	1,450,872.16	-56.9%
2) Ending Balance, June 30 (E + F1e)			1,450,872.16	2,187,070.16	50.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	130,226.73	130,226.73	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,320,645.43	2,056,843.43	55.7%
Charter Fund	0000	9780		*2,056,843.43*	
Charter Fund	0000	9780	*1,320,645.43*		
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
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	14,825,469.00	16,179,793.00	9.1%
Education Protection Account State Aid - Current Year		8012	1,982,163.00	2,138,369.00	7.9%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	778,136.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			17,585,768.00	18,318,162.00	4.2%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	358,384.00	298,638.00	-16.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			358,384.00	298,638.00	-16.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	360,168.00	48,649.00	-86.5%
Lottery - Unrestricted and Instructional Materials		8560	361,179.42	349,513.00	-3.2%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	828,301.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	502,987.00	717,458.00	42.6%
TOTAL, OTHER STATE REVENUE			2,052,635.42	1,115,620.00	-45.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	36,968.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	82,685.72	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			119,653.72	0.00	-100.0%
TOTAL, REVENUES			20,116,441.14	19,732,420.00	-1.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	6,283,600.48	6,760,348.00	7.6%
Certificated Pupil Support Salaries		1200	154,433.09	141,780.00	-8.2%
Certificated Supervisors' and Administrators' Salaries		1300	766,027.13	753,141.00	-1.7%
Other Certificated Salaries		1900	95,635.63	32,306.00	-66.2%
TOTAL, CERTIFICATED SALARIES			7,299,696.33	7,687,575.00	5.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	126,277.52	112,168.00	-11.2%
Classified Support Salaries		2200	333,673.38	338,238.00	1.4%
Classified Supervisors' and Administrators' Salaries		2300	71,823.43	87,918.00	22.4%
Clerical, Technical and Office Salaries		2400	459,837.46	472,245.00	2.7%
Other Classified Salaries		2900	129,764.30	196,002.00	51.0%
TOTAL, CLASSIFIED SALARIES			1,121,376.09	1,206,571.00	7.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,685,385.38	2,111,177.00	25.3%
PERS		3201-3202	161,201.87	181,899.00	12.8%
OASDI/Medicare/Alternative		3301-3302	195,610.12	204,709.00	4.7%
Health and Welfare Benefits		3401-3402	3,041,548.09	2,517,936.00	-17.2%
Unemployment Insurance		3501-3502	4,904.83	4,450.00	-9.3%
Workers' Compensation		3601-3602	145,811.41	149,418.00	2.5%
OPEB, Allocated		3701-3702	774,536.33	687,600.00	-11.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,036.62	2,318.00	-42.6%
TOTAL, EMPLOYEE BENEFITS			6,013,034.65	5,859,507.00	-2.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	185,758.61	140,639.00	-24.3%
Books and Other Reference Materials		4200	19,264.05	5,887.00	-69.4%
Materials and Supplies		4300	2,191,018.27	471,154.00	-78.5%
Noncapitalized Equipment		4400	32,339.86	29,500.00	-8.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,428,380.79	647,180.00	-73.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	16,340.73	5,000.00	-69.4%
Dues and Memberships		5300	11,475.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	427,587.00	393,131.00	-8.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,045.00	29,522.00	-13.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,310,672.31	1,538,136.00	17.4%
Professional/Consulting Services and Operating Expenditures		5800	309,868.83	71,988.00	-76.8%
Communications		5900	12,807.85	9,731.00	-24.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,122,796.72	2,047,508.00	-3.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,204,881.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,204,881.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
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					
All Other Transfers		7281-7283	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	2,240.96	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,240.96	0.00	-100.0%
TOTAL, EXPENDITURES			20,192,406.54	17,448,341.00	-13.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	28,650.00	626,746.00	2087.6%
(a) TOTAL, INTERFUND TRANSFERS IN			28,650.00	626,746.00	2087.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,866,800.00	2,174,627.00	16.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,866,800.00	2,174,627.00	16.5%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,838,150.00)	(1,547,881.00)	-15.8%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	17,585,768.00	18,318,162.00	4.2%
2) Federal Revenue		8100-8299	358,384.00	298,638.00	-16.7%
3) Other State Revenue		8300-8599	2,052,635.42	1,115,620.00	-45.6%
4) Other Local Revenue		8600-8799	119,653.72	0.00	-100.0%
5) TOTAL, REVENUES			20,116,441.14	19,732,420.00	-1.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		13,808,442.87	12,274,562.00	-11.1%
2) Instruction - Related Services	2000-2999		2,373,224.26	3,090,373.00	30.2%
3) Pupil Services	3000-3999		400,919.39	428,180.00	6.8%
4) Ancillary Services	4000-4999		7,388.60	1,617.00	-78.1%
5) Community Services	5000-5999		36.12	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		844,377.96	0.00	-100.0%
8) Plant Services	8000-8999		2,758,017.34	1,653,609.00	-40.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,192,406.54	17,448,341.00	-13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(75,965.40)	2,284,079.00	-3106.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	28,650.00	626,746.00	2087.6%
b) Transfers Out		7600-7629	1,866,800.00	2,174,627.00	16.5%
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			(1,838,150.00)	(1,547,881.00)	-15.8%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,914,115.40)	736,198.00	-138.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,364,987.56	1,450,872.16	-56.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,364,987.56	1,450,872.16	-56.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,364,987.56	1,450,872.16	-56.9%
2) Ending Balance, June 30 (E + F1e)			1,450,872.16	2,187,070.16	50.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	130,226.73	130,226.73	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,320,645.43	2,056,843.43	55.7%
Charter Fund	0000	9780		*2,056,843.43*	
Charter Fund	0000	9780	*1,320,645.43*		
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 Estimated Actuals	2019-20 Budget
6300	Lottery: Instructional Materials	143.07	143.07
9010	Other Restricted Local	130,083.66	130,083.66
Total, Restricted Balance		130,226.73	130,226.73

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	678,718.70	594,200.00	-12.5%
3) Other State Revenue		8300-8599	1,765,001.00	1,952,895.00	10.6%
4) Other Local Revenue		8600-8799	4,378,097.70	4,183,604.00	-4.4%
5) TOTAL, REVENUES			6,821,817.40	6,730,699.00	-1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,066,348.92	2,067,806.00	0.1%
2) Classified Salaries		2000-2999	1,615,047.04	1,401,911.00	-13.2%
3) Employee Benefits		3000-3999	2,386,407.84	2,500,355.59	4.8%
4) Books and Supplies		4000-4999	229,103.06	211,396.71	-7.7%
5) Services and Other Operating Expenditures		5000-5999	810,092.70	838,591.70	3.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	62,190.14	70,638.00	13.6%
9) TOTAL, EXPENDITURES			7,169,189.70	7,090,699.00	-1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(347,372.30)	(360,000.00)	3.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	347,372.30	360,000.00	3.6%
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			347,372.30	360,000.00	3.6%

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%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	282,150.00	285,500.00	1.2%
All Other Federal Revenue	All Other	8290	396,568.70	308,700.00	-22.2%
TOTAL, FEDERAL REVENUE			678,718.70	594,200.00	-12.5%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,193,950.00	1,235,606.00	3.5%
All Other State Revenue	All Other	8590	571,051.00	717,289.00	25.6%
TOTAL, OTHER STATE REVENUE			1,765,001.00	1,952,895.00	10.6%

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	23,818.70	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	3,028,279.00	2,825,500.00	-6.7%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,326,000.00	1,358,104.00	2.4%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,378,097.70	4,183,604.00	-4.4%
TOTAL, REVENUES			6,821,817.40	6,730,699.00	-1.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,763,605.92	1,679,740.00	-4.8%
Certificated Pupil Support Salaries		1200	32,976.00	118,428.00	259.1%
Certificated Supervisors' and Administrators' Salaries		1300	269,767.00	269,638.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,066,348.92	2,067,806.00	0.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	194,348.00	146,796.00	-24.5%
Classified Support Salaries		2200	587,173.54	468,646.00	-20.2%
Classified Supervisors' and Administrators' Salaries		2300	280,661.00	284,707.00	1.4%
Clerical, Technical and Office Salaries		2400	470,649.50	435,156.00	-7.5%
Other Classified Salaries		2900	82,215.00	66,606.00	-19.0%
TOTAL, CLASSIFIED SALARIES			1,615,047.04	1,401,911.00	-13.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	525,058.72	576,843.00	9.9%
PERS		3201-3202	242,638.71	269,575.00	11.1%
OASDI/Medicare/Alternative		3301-3302	145,279.21	138,538.59	-4.6%
Health and Welfare Benefits		3401-3402	1,066,891.80	1,115,557.00	4.6%
Unemployment Insurance		3501-3502	1,839.58	1,732.00	-5.8%
Workers' Compensation		3601-3602	62,589.71	58,293.00	-6.9%
OPEB, Allocated		3701-3702	341,029.97	338,743.00	-0.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,080.14	1,074.00	-0.6%
TOTAL, EMPLOYEE BENEFITS			2,386,407.84	2,500,355.59	4.8%
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	229,103.06	211,396.71	-7.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			229,103.06	211,396.71	-7.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	386,288.00	380,440.00	-1.5%
Travel and Conferences		5200	14,318.65	0.00	-100.0%
Dues and Memberships		5300	10,380.00	6,000.00	-42.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	174,436.78	221,200.00	26.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	32,124.00	46,898.00	46.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	191,446.98	184,053.70	-3.9%
Communications		5900	1,098.29	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			810,092.70	838,591.70	3.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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	62,190.14	70,638.00	13.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			62,190.14	70,638.00	13.6%
TOTAL, EXPENDITURES			7,169,189.70	7,090,699.00	-1.1%

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	347,372.30	360,000.00	3.6%
(a) TOTAL, INTERFUND TRANSFERS IN			347,372.30	360,000.00	3.6%
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%
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)			347,372.30	360,000.00	3.6%

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	678,718.70	594,200.00	-12.5%
3) Other State Revenue		8300-8599	1,765,001.00	1,952,895.00	10.6%
4) Other Local Revenue		8600-8799	4,378,097.70	4,183,604.00	-4.4%
5) TOTAL, REVENUES			6,821,817.40	6,730,699.00	-1.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,125,089.42	4,017,997.89	-2.6%
2) Instruction - Related Services	2000-2999		1,762,834.63	1,732,530.03	-1.7%
3) Pupil Services	3000-3999		578,646.56	561,978.02	-2.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		62,190.14	70,638.00	13.6%
8) Plant Services	8000-8999		640,428.95	707,555.06	10.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,169,189.70	7,090,699.00	-1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(347,372.30)	(360,000.00)	3.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	347,372.30	360,000.00	3.6%
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			347,372.30	360,000.00	3.6%

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	12,086,744.11	6,107,660.00	-49.5%
3) Other State Revenue		8300-8599	9,804,778.38	4,966,471.00	-49.3%
4) Other Local Revenue		8600-8799	1,928,729.72	2,496,852.00	29.5%
5) TOTAL, REVENUES			23,820,252.21	13,570,983.00	-43.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	7,337,563.00	5,259,372.00	-28.3%
2) Classified Salaries		2000-2999	5,183,035.00	2,696,625.00	-48.0%
3) Employee Benefits		3000-3999	9,891,893.00	5,339,048.00	-46.0%
4) Books and Supplies		4000-4999	1,652,966.74	347,149.00	-79.0%
5) Services and Other Operating Expenditures		5000-5999	792,138.12	208,056.00	-73.7%
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	1,033,335.00	567,772.00	-45.1%
9) TOTAL, EXPENDITURES			25,890,930.86	14,418,022.00	-44.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,070,678.65)	(847,039.00)	-59.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,054,383.00	847,039.00	-58.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,054,383.00	847,039.00	-58.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,295.65)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,295.65	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,295.65	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,295.65	0.00	-100.0%
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	12,086,744.11	6,107,660.00	-49.5%
TOTAL, FEDERAL REVENUE			12,086,744.11	6,107,660.00	-49.5%
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	8,705,928.00	4,565,429.00	-47.6%
All Other State Revenue	All Other	8590	1,098,850.38	401,042.00	-63.5%
TOTAL, OTHER STATE REVENUE			9,804,778.38	4,966,471.00	-49.3%
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	41,596.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	900,000.00	1,509,760.00	67.8%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	987,133.72	987,092.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,928,729.72	2,496,852.00	29.5%
TOTAL, REVENUES			23,820,252.21	13,570,983.00	-43.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	5,957,413.00	4,649,571.00	-22.0%
Certificated Pupil Support Salaries		1200	654,628.00	123,066.00	-81.2%
Certificated Supervisors' and Administrators' Salaries		1300	707,119.00	481,228.00	-31.9%
Other Certificated Salaries		1900	18,403.00	5,507.00	-70.1%
TOTAL, CERTIFICATED SALARIES			7,337,563.00	5,259,372.00	-28.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,063,298.00	1,387,499.00	-32.8%
Classified Support Salaries		2200	1,366,656.00	639,362.00	-53.2%
Classified Supervisors' and Administrators' Salaries		2300	89,167.00	89,620.00	0.5%
Clerical, Technical and Office Salaries		2400	907,345.00	549,557.00	-39.4%
Other Classified Salaries		2900	756,569.00	30,587.00	-96.0%
TOTAL, CLASSIFIED SALARIES			5,183,035.00	2,696,625.00	-48.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,690,153.00	1,331,827.00	-21.2%
PERS		3201-3202	1,082,656.00	448,798.00	-58.5%
OASDI/Medicare/Alternative		3301-3302	536,624.00	290,756.19	-45.8%
Health and Welfare Benefits		3401-3402	5,038,988.00	2,475,920.00	-50.9%
Unemployment Insurance		3501-3502	7,564.00	3,970.00	-47.5%
Workers' Compensation		3601-3602	214,406.00	132,821.81	-38.1%
OPEB, Allocated		3701-3702	1,307,366.00	652,804.00	-50.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,136.00	2,151.00	-84.8%
TOTAL, EMPLOYEE BENEFITS			9,891,893.00	5,339,048.00	-46.0%
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	1,599,655.20	336,149.00	-79.0%
Noncapitalized Equipment		4400	53,311.54	11,000.00	-79.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,652,966.74	347,149.00	-79.0%

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	73,882.39	14,400.00	-80.5%
Dues and Memberships		5300	2,500.00	600.00	-76.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	25,000.00	11,000.00	-56.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,230.00	22,900.00	-54.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	378,742.35	96,800.00	-74.4%
Professional/Consulting Services and Operating Expenditures		5800	249,998.38	60,556.00	-75.8%
Communications		5900	11,785.00	1,800.00	-84.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			792,138.12	208,056.00	-73.7%
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	1,033,335.00	567,772.00	-45.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,033,335.00	567,772.00	-45.1%
TOTAL, EXPENDITURES			25,890,930.86	14,418,022.00	-44.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	2,054,383.00	847,039.00	-58.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,054,383.00	847,039.00	-58.8%
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)			2,054,383.00	847,039.00	-58.8%

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	12,086,744.11	6,107,660.00	-49.5%
3) Other State Revenue		8300-8599	9,804,778.38	4,966,471.00	-49.3%
4) Other Local Revenue		8600-8799	1,928,729.72	2,496,852.00	29.5%
5) TOTAL, REVENUES			23,820,252.21	13,570,983.00	-43.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		15,592,871.06	10,573,725.41	-32.2%
2) Instruction - Related Services	2000-2999		5,698,889.80	2,523,898.50	-55.7%
3) Pupil Services	3000-3999		2,642,019.00	312,562.07	-88.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,033,335.00	567,772.00	-45.1%
8) Plant Services	8000-8999		923,816.00	440,064.02	-52.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			25,890,930.86	14,418,022.00	-44.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,070,678.65)	(847,039.00)	-59.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,054,383.00	847,039.00	-58.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,054,383.00	847,039.00	-58.8%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,295.65)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,295.65	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,295.65	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,295.65	0.00	-100.0%
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	23,620,544.18	24,167,991.00	2.3%
3) Other State Revenue		8300-8599	1,457,636.00	1,500,000.00	2.9%
4) Other Local Revenue		8600-8799	2,016,711.54	1,280,000.00	-36.5%
5) TOTAL, REVENUES			27,094,891.72	26,947,991.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,321,097.20	7,318,337.00	0.0%
3) Employee Benefits		3000-3999	4,915,111.00	4,884,485.00	-0.6%
4) Books and Supplies		4000-4999	13,269,006.58	13,135,619.00	-1.0%
5) Services and Other Operating Expenditures		5000-5999	246,781.00	296,000.00	19.9%
6) Capital Outlay		6000-6999	2,795,563.59	160,000.00	-94.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,248,126.94	1,153,550.00	-7.6%
9) TOTAL, EXPENDITURES			29,795,686.31	26,947,991.00	-9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,700,794.59)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,700,794.59)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,206,788.34	8,505,993.75	-24.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,206,788.34	8,505,993.75	-24.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,206,788.34	8,505,993.75	-24.1%
2) Ending Balance, June 30 (E + F1e)			8,505,993.75	8,505,993.75	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	8,288,076.89	8,288,076.89	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	217,916.86	217,916.86	0.0%
Cafeteria Fund	0000	9780		*217,916.86*	
Cafeteria Fund	0000	9780	*217,916.86*		
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	23,620,544.18	24,167,991.00	2.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			23,620,544.18	24,167,991.00	2.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,452,000.00	1,500,000.00	3.3%
All Other State Revenue		8590	5,636.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,457,636.00	1,500,000.00	2.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,700,000.00	1,000,000.00	-41.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	60,000.00	65,000.00	8.3%
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	256,711.54	215,000.00	-16.2%
TOTAL, OTHER LOCAL REVENUE			2,016,711.54	1,280,000.00	-36.5%
TOTAL, REVENUES			27,094,891.72	26,947,991.00	-0.5%

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	6,556,869.20	6,629,763.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	432,203.00	352,740.00	-18.4%
Clerical, Technical and Office Salaries		2400	332,025.00	335,834.00	1.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,321,097.20	7,318,337.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	21,506.00	0.00	-100.0%
PERS		3201-3202	910,799.00	965,719.00	6.0%
OASDI/Medicare/Alternative		3301-3302	518,518.00	510,454.00	-1.6%
Health and Welfare Benefits		3401-3402	2,639,199.00	2,618,085.00	-0.8%
Unemployment Insurance		3501-3502	3,711.00	3,638.00	-2.0%
Workers' Compensation		3601-3602	125,783.00	122,964.00	-2.2%
OPEB, Allocated		3701-3702	693,468.00	661,615.00	-4.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,127.00	2,010.00	-5.5%
TOTAL, EMPLOYEE BENEFITS			4,915,111.00	4,884,485.00	-0.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,089,841.00	1,081,257.00	-0.8%
Noncapitalized Equipment		4400	136,942.31	170,000.00	24.1%
Food		4700	12,042,223.27	11,884,362.00	-1.3%
TOTAL, BOOKS AND SUPPLIES			13,269,006.58	13,135,619.00	-1.0%

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	10,000.00	New
Travel and Conferences		5200	9,300.00	11,500.00	23.7%
Dues and Memberships		5300	574.00	0.00	-100.0%
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	87,913.46	99,000.00	12.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(227,353.12)	(6,000.00)	-97.4%
Professional/Consulting Services and Operating Expenditures		5800	375,406.66	180,000.00	-52.1%
Communications		5900	940.00	1,500.00	59.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			246,781.00	296,000.00	19.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	2,417,213.59	10,000.00	-99.6%
Equipment		6400	378,350.00	150,000.00	-60.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,795,563.59	160,000.00	-94.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,248,126.94	1,153,550.00	-7.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,248,126.94	1,153,550.00	-7.6%
TOTAL, EXPENDITURES			29,795,686.31	26,947,991.00	-9.6%

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%

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	23,620,544.18	24,167,991.00	2.3%
3) Other State Revenue		8300-8599	1,457,636.00	1,500,000.00	2.9%
4) Other Local Revenue		8600-8799	2,016,711.54	1,280,000.00	-36.5%
5) TOTAL, REVENUES			27,094,891.72	26,947,991.00	-0.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		26,105,007.78	25,784,441.00	-1.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,248,126.94	1,153,550.00	-7.6%
8) Plant Services	8000-8999		2,442,551.59	10,000.00	-99.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			29,795,686.31	26,947,991.00	-9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,700,794.59)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,700,794.59)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,206,788.34	8,505,993.75	-24.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,206,788.34	8,505,993.75	-24.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,206,788.34	8,505,993.75	-24.1%
2) Ending Balance, June 30 (E + F1e)			8,505,993.75	8,505,993.75	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	8,288,076.89	8,288,076.89	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	217,916.86	217,916.86	0.0%
Cafeteria Fund	0000	9780		*217,916.86*	
Cafeteria Fund	0000	9780	*217,916.86*		
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 Estimated Actuals	2019-20 Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	8,261,722.02	8,261,722.02
5330	Child Nutrition: Summer Food Service Program Operations	26,354.87	26,354.87
Total, Restricted Balance		8,288,076.89	8,288,076.89

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building and Capital Facilities Funds.

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	6,013,094.20	0.00	-100.0%
5) TOTAL, REVENUES			6,013,094.20	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	816,662.78	769,378.00	-5.8%
3) Employee Benefits		3000-3999	333,149.28	387,597.06	16.3%
4) Books and Supplies		4000-4999	341,664.08	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	784,378.80	0.00	-100.0%
6) Capital Outlay		6000-6999	146,348,685.03	44,314,775.94	-69.7%
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			148,624,539.97	45,471,751.00	-69.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(142,611,445.77)	(45,471,751.00)	-68.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	40,900,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			40,900,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(101,711,445.77)	(45,471,751.00)	-55.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	147,183,196.77	45,471,751.00	-69.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			147,183,196.77	45,471,751.00	-69.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			147,183,196.77	45,471,751.00	-69.1%
2) Ending Balance, June 30 (E + F1e)			45,471,751.00	0.00	-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	44,221,751.00	0.00	-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	1,250,000.00	0.00	-100.0%
Building Fund	0000	9780	*1,250,000.00*		
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	1,906,406.04	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	4,106,688.16	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,013,094.20	0.00	-100.0%
TOTAL, REVENUES			6,013,094.20	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	62,235.00	New
Classified Supervisors' and Administrators' Salaries		2300	560,509.82	414,543.00	-26.0%
Clerical, Technical and Office Salaries		2400	247,974.46	292,600.00	18.0%
Other Classified Salaries		2900	8,178.50	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			816,662.78	769,378.00	-5.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	143,014.64	159,038.00	11.2%
OASDI/Medicare/Alternative		3301-3302	52,535.49	55,664.06	6.0%
Health and Welfare Benefits		3401-3402	86,559.51	120,885.00	39.7%
Unemployment Insurance		3501-3502	397.11	381.00	-4.1%
Workers' Compensation		3601-3602	13,559.84	12,928.00	-4.7%
OPEB, Allocated		3701-3702	36,288.08	38,054.00	4.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	794.61	647.00	-18.6%
TOTAL, EMPLOYEE BENEFITS			333,149.28	387,597.06	16.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	83,045.82	0.00	-100.0%
Noncapitalized Equipment		4400	258,618.26	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			341,664.08	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,742.54	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	782,636.26	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			784,378.80	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	19,061,048.99	0.00	-100.0%
Buildings and Improvements of Buildings		6200	121,035,761.29	44,314,775.94	-63.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	6,251,874.75	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			146,348,685.03	44,314,775.94	-69.7%
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			148,624,539.97	45,471,751.00	-69.4%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	40,900,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			40,900,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			40,900,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,013,094.20	0.00	-100.0%
5) TOTAL, REVENUES			6,013,094.20	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		148,200,539.97	45,471,751.00	-69.3%
9) Other Outgo	9000-9999	Except 7600-7699	424,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			148,624,539.97	45,471,751.00	-69.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(142,611,445.77)	(45,471,751.00)	-68.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	40,900,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			40,900,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(101,711,445.77)	(45,471,751.00)	-55.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	147,183,196.77	45,471,751.00	-69.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			147,183,196.77	45,471,751.00	-69.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			147,183,196.77	45,471,751.00	-69.1%
2) Ending Balance, June 30 (E + F1e)			45,471,751.00	0.00	-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	44,221,751.00	0.00	-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	1,250,000.00	0.00	-100.0%
Building Fund	0000	9780	*1,250,000.00*		
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 Estimated Actuals	2019-20 Budget
9010	Other Restricted Local	44,221,751.00	0.00
Total, Restricted Balance		44,221,751.00	0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,867,654.74	2,000,000.00	-48.3%
5) TOTAL, REVENUES			3,867,654.74	2,000,000.00	-48.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	37,050.45	0.00	-100.0%
6) Capital Outlay		6000-6999	1,322,915.55	4,000,000.00	202.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,411,120.00	3,668,507.00	-16.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,771,086.00	7,668,507.00	32.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,903,431.26)	(5,668,507.00)	197.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,903,431.26)	(5,668,507.00)	197.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,663,941.31	12,760,510.05	-13.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,663,941.31	12,760,510.05	-13.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,663,941.31	12,760,510.05	-13.0%
2) Ending Balance, June 30 (E + F1e)			12,760,510.05	7,092,003.05	-44.4%
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	7,396,568.74	1,728,061.74	-76.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,363,941.31	5,363,941.31	0.0%
Capital Facilities Fund	0000	9780		*5,363,941.31*	
Capital Facilities Fund	0000	9780	*5,363,941.31*		
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	1,728,061.74	0.00	-100.0%
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	139,593.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,000,000.00	2,000,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,867,654.74	2,000,000.00	-48.3%
TOTAL, REVENUES			3,867,654.74	2,000,000.00	-48.3%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	37,050.45	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,050.45	0.00	-100.0%
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	1,322,915.55	4,000,000.00	202.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,322,915.55	4,000,000.00	202.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,966,120.00	1,098,507.00	-44.1%
Other Debt Service - Principal		7439	2,445,000.00	2,570,000.00	5.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,411,120.00	3,668,507.00	-16.8%
TOTAL, EXPENDITURES			5,771,086.00	7,668,507.00	32.9%

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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,867,654.74	2,000,000.00	-48.3%
5) TOTAL, REVENUES			3,867,654.74	2,000,000.00	-48.3%
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		1,359,966.00	4,000,000.00	194.1%
9) Other Outgo	9000-9999	Except 7600-7699	4,411,120.00	3,668,507.00	-16.8%
10) TOTAL, EXPENDITURES			5,771,086.00	7,668,507.00	32.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,903,431.26)	(5,668,507.00)	197.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,903,431.26)	(5,668,507.00)	197.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,663,941.31	12,760,510.05	-13.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,663,941.31	12,760,510.05	-13.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,663,941.31	12,760,510.05	-13.0%
2) Ending Balance, June 30 (E + F1e)			12,760,510.05	7,092,003.05	-44.4%
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	7,396,568.74	1,728,061.74	-76.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,363,941.31	5,363,941.31	0.0%
Capital Facilities Fund	0000	9780		*5,363,941.31*	
Capital Facilities Fund	0000	9780	*5,363,941.31*		
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 Estimated Actuals	2019-20 Budget
9010	Other Restricted Local	7,396,568.74	1,728,061.74
Total, Restricted Balance		7,396,568.74	1,728,061.74

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	1,757,738.00	1,813,798.00	3.2%
5) TOTAL, REVENUES			1,757,738.00	1,813,798.00	3.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,533,832.23	153,291.00	-95.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,590,821.00	1,798,507.00	13.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,124,653.23	1,951,798.00	-61.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,366,915.23)	(138,000.00)	-95.9%
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)			(3,366,915.23)	(138,000.00)	-95.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,504,915.23	138,000.00	-96.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,504,915.23	138,000.00	-96.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,504,915.23	138,000.00	-96.1%
2) Ending Balance, June 30 (E + F1e)			138,000.00	0.00	-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	138,000.00	0.00	-100.0%
Capital Poject Fund for Blended Component	0000	9780	*138,000.00*		
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					
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	1,740,157.00	1,813,798.00	4.2%
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	17,581.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,757,738.00	1,813,798.00	3.2%
TOTAL, REVENUES			1,757,738.00	1,813,798.00	3.2%

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	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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,533,832.23	153,291.00	-95.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,533,832.23	153,291.00	-95.7%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	1,590,821.00	1,798,507.00	13.1%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,590,821.00	1,798,507.00	13.1%
TOTAL, EXPENDITURES			5,124,653.23	1,951,798.00	-61.9%

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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,757,738.00	1,813,798.00	3.2%
5) TOTAL, REVENUES			1,757,738.00	1,813,798.00	3.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		3,533,832.23	153,291.00	-95.7%
9) Other Outgo	9000-9999	Except 7600-7699	1,590,821.00	1,798,507.00	13.1%
10) TOTAL, EXPENDITURES			5,124,653.23	1,951,798.00	-61.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,366,915.23)	(138,000.00)	-95.9%
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)			(3,366,915.23)	(138,000.00)	-95.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,504,915.23	138,000.00	-96.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,504,915.23	138,000.00	-96.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,504,915.23	138,000.00	-96.1%
2) Ending Balance, June 30 (E + F1e)			138,000.00	0.00	-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	138,000.00	0.00	-100.0%
Capital Poject Fund for Blended Component	0000	9780	*138,000.00*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

DEBT SERVICE FUNDS

Debt Service Funds Definition

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. This classification includes the Bond Interest and Redemption.

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	2,415,601.00	330,000.00	-86.3%
4) Other Local Revenue		8600-8799	45,681,140.00	44,417,325.00	-2.8%
5) TOTAL, REVENUES			48,096,741.00	44,747,325.00	-7.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	49,281,755.00	49,933,401.00	1.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			49,281,755.00	49,933,401.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,185,014.00)	(5,186,076.00)	337.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,185,014.00)	(5,186,076.00)	337.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,273,247.22	38,088,233.22	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,273,247.22	38,088,233.22	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,273,247.22	38,088,233.22	-3.0%
2) Ending Balance, June 30 (E + F1e)			38,088,233.22	32,902,157.22	-13.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	38,088,233.22	32,902,157.22	-13.6%
Bond Interest and Redemption Fund	0000	9780		*32,902,157.22*	
Bond Interest and Redemption Fund	0000	9780	*38,088,233.22*		
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					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	408,829.00	329,115.00	-19.5%
Other Subventions/In-Lieu Taxes		8572	2,006,772.00	885.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,415,601.00	330,000.00	-86.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	44,064,435.00	34,074,893.00	-22.7%
Unsecured Roll		8612	1,616,705.00	1,439,814.00	-10.9%
Prior Years' Taxes		8613	0.00	2,677,807.00	New
Supplemental Taxes		8614	0.00	1,281,072.00	New
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	5,569.00	New
Interest		8660	0.00	1,247,083.00	New
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	3,691,087.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,681,140.00	44,417,325.00	-2.8%
TOTAL, REVENUES			48,096,741.00	44,747,325.00	-7.0%

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	17,000.00	0.00	-100.0%
Debt Service - Interest		7438	20,363,088.00	19,983,401.00	-1.9%
Other Debt Service - Principal		7439	28,901,667.00	29,950,000.00	3.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			49,281,755.00	49,933,401.00	1.3%
TOTAL, EXPENDITURES			49,281,755.00	49,933,401.00	1.3%

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%

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	2,415,601.00	330,000.00	-86.3%
4) Other Local Revenue		8600-8799	45,681,140.00	44,417,325.00	-2.8%
5) TOTAL, REVENUES			48,096,741.00	44,747,325.00	-7.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	49,281,755.00	49,933,401.00	1.3%
10) TOTAL, EXPENDITURES			49,281,755.00	49,933,401.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,185,014.00)	(5,186,076.00)	337.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,185,014.00)	(5,186,076.00)	337.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,273,247.22	38,088,233.22	-3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,273,247.22	38,088,233.22	-3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,273,247.22	38,088,233.22	-3.0%
2) Ending Balance, June 30 (E + F1e)			38,088,233.22	32,902,157.22	-13.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	38,088,233.22	32,902,157.22	-13.6%
Bond Interest and Redemption Fund	0000	9780		*32,902,157.22*	
Bond Interest and Redemption Fund	0000	9780	*38,088,233.22*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

PROPRIETARY FUNDS

Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Self-Insurance fund, which includes the Dental/Vision fund.

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	15,372,566.00	15,081,576.00	-1.9%
5) TOTAL, REVENUES			15,372,566.00	15,081,576.00	-1.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	345,399.00	337,923.00	-2.2%
3) Employee Benefits		3000-3999	223,055.00	216,790.10	-2.8%
4) Books and Supplies		4000-4999	71,500.00	71,500.00	0.0%
5) Services and Other Operating Expenses		5000-5999	14,714,878.00	14,455,362.90	-1.8%
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			15,354,832.00	15,081,576.00	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,734.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			17,734.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11,630,221.25	11,647,955.25	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,630,221.25	11,647,955.25	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,630,221.25	11,647,955.25	0.2%
2) Ending Net Position, June 30 (E + F1e)			11,647,955.25	11,647,955.25	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	11,647,955.25	11,647,955.25	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		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) 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	67,249.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	15,305,317.00	15,081,576.00	-1.5%
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			15,372,566.00	15,081,576.00	-1.9%
TOTAL, REVENUES			15,372,566.00	15,081,576.00	-1.9%

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	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	88,643.00	88,298.00	-0.4%
Clerical, Technical and Office Salaries		2400	256,756.00	249,625.00	-2.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			345,399.00	337,923.00	-2.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	61,995.00	69,727.00	12.5%
OASDI/Medicare/Alternative		3301-3302	25,158.00	25,020.10	-0.5%
Health and Welfare Benefits		3401-3402	99,294.00	88,396.00	-11.0%
Unemployment Insurance		3501-3502	164.00	163.00	-0.6%
Workers' Compensation		3601-3602	5,802.00	5,677.00	-2.2%
OPEB, Allocated		3701-3702	30,447.00	27,468.00	-9.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	195.00	339.00	73.8%
TOTAL, EMPLOYEE BENEFITS			223,055.00	216,790.10	-2.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	56,000.00	56,000.00	0.0%
Noncapitalized Equipment		4400	15,500.00	15,500.00	0.0%
TOTAL, BOOKS AND SUPPLIES			71,500.00	71,500.00	0.0%

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	11,000.00	11,000.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,000.00	4,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,697,878.00	14,438,362.90	-1.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			14,714,878.00	14,455,362.90	-1.8%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			15,354,832.00	15,081,576.00	-1.8%

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,372,566.00	15,081,576.00	-1.9%
5) TOTAL, REVENUES			15,372,566.00	15,081,576.00	-1.9%
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		15,354,832.00	15,081,576.00	-1.8%
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			15,354,832.00	15,081,576.00	-1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			17,734.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			17,734.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	11,630,221.25	11,647,955.25	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,630,221.25	11,647,955.25	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,630,221.25	11,647,955.25	0.2%
2) Ending Net Position, June 30 (E + F1e)			11,647,955.25	11,647,955.25	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	11,647,955.25	11,647,955.25	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	38,417.29	38,417.29	38,541.73	38,018.96	38,018.96	38,417.29
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)	38,417.29	38,417.29	38,541.73	38,018.96	38,018.96	38,417.29
5. District Funded County Program ADA						
a. County Community Schools	45.12	45.12	45.12	45.12	45.12	45.12
b. Special Education-Special Day Class	24.79	24.79	24.79	24.79	24.79	24.79
c. Special Education-NPS/LCI						
d. Special Education Extended Year	2.40	2.40	2.40	2.40	2.40	2.40
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)	72.31	72.31	72.31	72.31	72.31	72.31
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	38,489.60	38,489.60	38,614.04	38,091.27	38,091.27	38,489.60
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
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	1,727.77	1,727.77	1,727.77	1,687.16	1,687.16	1,687.16
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	1,727.77	1,727.77	1,727.77	1,687.16	1,687.16	1,687.16
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,727.77	1,727.77	1,727.77	1,687.16	1,687.16	1,687.16

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): 38,019

District's ADA Standard Percentage Level: 1.0%

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	38,837	38,913		
Charter School				
Total ADA	**38,837**	**38,913**	**N/A**	**Met**
Second Prior Year (2017-18)				
District Regular	38,686	38,673		
Charter School				
Total ADA	**38,686**	**38,673**	**0.0%**	**Met**
First Prior Year (2018-19)				
District Regular	38,558	38,542		
Charter School		0		
Total ADA	**38,558**	**38,542**	**0.0%**	**Met**
Budget Year (2019-20)				
District Regular	38,417			
Charter School	0			
Total ADA	**38,417**			

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): 38,019

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	40,603	41,079		
Charter School				
Total Enrollment	**40,603**	**41,079**	**N/A**	**Met**
Second Prior Year (2017-18)				
District Regular	40,940	40,852		
Charter School				
Total Enrollment	**40,940**	**40,852**	**0.2%**	**Met**
First Prior Year (2018-19)				
District Regular	40,610			
Charter School		40,624		
Total Enrollment	**40,610**	**40,624**	**N/A**	**Met**
Budget Year (2019-20)				
District Regular	40,235			
Charter School				
Total Enrollment	**40,235**			

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	38,737	41,079	
Charter School		0	
Total ADA/Enrollment	**38,737**	**41,079**	**94.3%**
Second Prior Year (2017-18)			
District Regular	38,578	40,852	
Charter School			
Total ADA/Enrollment	**38,578**	**40,852**	**94.4%**
First Prior Year (2018-19)			
District Regular	38,417		
Charter School	0	40,624	
Total ADA/Enrollment	**38,417**	**40,624**	**94.6%**
		Historical Average Ratio:	94.4%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**94.9%**

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	38,019	40,235		
Charter School	0			
Total ADA/Enrollment	**38,019**	**40,235**	**94.5%**	**Met**
1st Subsequent Year (2020-21)				
District Regular	37,762	39,961		
Charter School				
Total ADA/Enrollment	**37,762**	**39,961**	**94.5%**	**Met**
2nd Subsequent Year (2021-22)				
District Regular	37,354	39,526		
Charter School				
Total ADA/Enrollment	**37,354**	**39,526**	**94.5%**	**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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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)	38,614.04	38,489.60	38,091.27	37,834.46
b.	Prior Year ADA (Funded)		38,614.04	38,489.60	38,091.27
c.	Difference (Step 1a minus Step 1b)		(124.44)	(398.33)	(256.81)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-0.32%	-1.03%	-0.67%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		398,720,041.00	411,739,787.00	420,171,110.00
b1.	COLA percentage		3.70%	3.26%	3.00%
b2.	COLA amount (proxy for purposes of this criterion)		14,752,641.52	13,422,717.06	12,605,133.30
c.	Economic Recovery Target Funding (current year increment)			N/A	N/A
d.	Total (Lines 2b2 plus Line 2c)		14,752,641.52	13,422,717.06	12,605,133.30
e.	Percent Change Due to Funding Level (Step 2d divided by Step 2a)		3.70%	3.26%	3.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)			3.38%	2.23%	2.33%
	LCFF Revenue Standard (Step 3, plus/minus 1%):		**2.38% to 4.38%**	**1.23% to 3.23%**	**1.33% to 3.33%**

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)	98,610,617.00	98,610,617.00		
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)	410,826,364.00	423,805,234.00	432,345,602.00	441,074,799.00
District's Projected Change in LCFF Revenue:		3.16%	2.02%	2.02%
LCFF Revenue Standard:		**2.38% to 4.38%**	**1.23% to 3.23%**	**1.33% to 3.33%**
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2016-17)	285,047,901.25	314,545,462.26	90.6%
Second Prior Year (2017-18)	294,168,749.06	331,295,974.24	88.8%
First Prior Year (2018-19)	313,440,871.40	344,273,553.02	91.0%
		Historical Average Ratio:	90.1%

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	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):	**87.1% to 93.1%**	**87.1% to 93.1%**	**87.1% to 93.1%**

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) 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)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2019-20)	314,036,525.33	340,354,920.83	92.3%	Met
1st Subsequent Year (2020-21)	321,692,515.33	355,670,144.96	90.4%	Met
2nd Subsequent Year (2021-22)	325,443,550.72	359,277,501.16	90.6%	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):	3.38%	2.23%	2.33%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-6.62% to 13.38%**	**-7.77% to 12.23%**	**-7.67% to 12.33%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.62% to 8.38%	-2.77% to 7.23%	-2.67% to 7.33%

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)	59,505,718.07		
Budget Year (2019-20)	50,820,712.74	-14.60%	Yes
1st Subsequent Year (2020-21)	49,920,712.74	-1.77%	No
2nd Subsequent Year (2021-22)	49,920,712.74	0.00%	No

Explanation: (required if Yes)
Assume flat funding for Federal Funds. 2018-19 includes prior year carryover for grant such as School Improvement Grant (SIG).

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2018-19)	70,799,875.92		
Budget Year (2019-20)	63,599,802.00	-10.17%	Yes
1st Subsequent Year (2020-21)	64,345,593.00	1.17%	No
2nd Subsequent Year (2021-22)	67,429,480.00	4.79%	No

Explanation: (required if Yes)
2018-19 included one time funds. Governor Newsome's proposed 2019-20 budget does not include one time funds. Estimated amount for incease in STRS on Behalf. Loss of Career Tech Incentive grant.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2018-19)	11,115,422.25		
Budget Year (2019-20)	6,818,988.00	-38.65%	Yes
1st Subsequent Year (2020-21)	6,618,988.00	-2.93%	Yes
2nd Subsequent Year (2021-22)	6,618,988.00	0.00%	No

Explanation: (required if Yes)
2018-19 includes interest and donation funds. Donations and local philanthropy are budgeted as received. Interest is declining as cash is depleted.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2018-19)	24,691,219.73		
Budget Year (2019-20)	16,707,888.06	-32.33%	Yes
1st Subsequent Year (2020-21)	18,652,742.84	11.64%	Yes
2nd Subsequent Year (2021-22)	15,241,302.84	-18.29%	Yes

Explanation: (required if Yes)
2018-19 includes ELA adoption books. 2020-21 includes Science adoption books. Routine Repair and Maintenance increasing to required 3% set aside. Also, increasing support for our students with disabilities.

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

First Prior Year (2018-19)	77,462,683.27		
Budget Year (2019-20)	73,931,407.86	-4.56%	Yes
1st Subsequent Year (2020-21)	74,955,058.77	1.38%	No
2nd Subsequent Year (2021-22)	75,306,804.86	0.47%	No

Explanation: (required if Yes)
Grants are expiring, but utility costs are increasing. Also, increasing support for our students with disabilities.

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

DATA ENTRY: All data are extracted or calculated.

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
First Prior Year (2018-19)	141,421,016.24		
Budget Year (2019-20)	121,239,502.74	-14.27%	Not Met
1st Subsequent Year (2020-21)	120,885,293.74	-0.29%	Met
2nd Subsequent Year (2021-22)	123,969,180.74	2.55%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2018-19)	102,153,903.00		
Budget Year (2019-20)	90,639,295.92	-11.27%	Not Met
1st Subsequent Year (2020-21)	93,607,801.61	3.28%	Met
2nd Subsequent Year (2021-22)	90,548,107.70	-3.27%	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 NOT MET - Projected total operating revenues 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 revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 6B if NOT met)
Assume flat funding for Federal Funds. 2018-19 includes prior year carryover for grant such as School Improvement Grant (SIG).

Explanation: Other State Revenue (linked from 6B if NOT met)
2018-19 included one time funds. Governor Newsome's proposed 2019-20 budget does not include one time funds. Estimated amount for incease in STRS on Behalf. Loss of Career Tech Incentive grant.

Explanation: Other Local Revenue (linked from 6B if NOT met)
2018-19 includes interest and donation funds. Donations and local philanthropy are budgeted as received. Interest is declining as cash is depleted.

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)
2018-19 includes ELA adoption books. 2020-21 includes Science adoption books. Routine Repair and Maintenance increasing to required 3% set aside. Also, increasing support for our students with disabilities.

Explanation: **Services and Other Exps** (linked from 6B if NOT met)
Grants are expiring, but utility costs are increasing. Also, increasing support for our students with disabilities.

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)	547,498,333.57			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	547,498,333.57	16,424,950.01	16,428,999.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

- [ ] Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- [ ] Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- [ ] 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 reserves[1] as a percentage of total expenditures and other financing uses[2] 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)	20,013,133.00	20,013,133.00	47,566,366.52
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	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	20,013,133.00	20,013,133.00	47,566,366.52
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	493,892,482.98	517,220,337.34	557,050,624.28
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)	493,892,482.98	517,220,337.34	557,050,624.28
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.1%	3.9%	8.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**1.4%**	**1.3%**	**2.8%**

[1]Available 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.

[2]A 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)	4,770,279.06	315,746,226.34	N/A	Met
Second Prior Year (2017-18)	(12,862,883.41)	332,544,000.40	3.9%	Not Met
First Prior Year (2018-19)	(6,165,268.02)	346,703,958.32	1.8%	Met
Budget Year (2019-20) (Information only)	(12,344,416.83)	342,188,705.83		

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)

Our Board and Superintendent are working with the Sacramento County Office of Education, Fiscal Advisor, community partners and labor partners to eliminate the structural deficit while focusing greater attention on the use of metrics that result in increased student achievement.

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):	38,091
District's Fund Balance Standard Percentage Level:	**0.7%**

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) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2016-17)	56,035,061.48	68,369,238.89	N/A	Met
Second Prior Year (2017-18)	70,999,739.85	73,139,517.95	N/A	Met
First Prior Year (2018-19)	60,276,634.54	60,276,634.54	0.0%	Met
Budget Year (2019-20) (Information only)	54,111,366.52			

[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 reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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.)	38,019	37,762	37,354
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? No
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	0.00	0.00

10B. Calculating the District's Reserve Standard

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

		Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	547,498,333.57	571,686,513.42	584,673,486.90
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	547,498,333.57	571,686,513.42	584,673,486.90
4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	10,949,966.67	11,433,730.27	11,693,469.74
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)**	**10,949,966.67**	**11,433,730.27**	**11,693,469.74**

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	35,221,949.69	14,175,278.73	11,692,183.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	(27,090,836.43)
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)	35,221,949.69	14,175,278.73	(15,398,653.43)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.43%	2.48%	-2.63%
District's Reserve Standard (Section 10B, Line 7):	**10,949,966.67**	**11,433,730.27**	**11,693,469.74**
Status:	Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

Negotiated bargaining agreements exceed projected revenues. The Board and Superintendent will take action to reduce spending.

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? — Yes

1b. If Yes, identify the expenditures:

ELA textbook adoption

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)	(82,304,698.80)			
Budget Year (2019-20)	(98,144,830.00)	15,840,131.20	19.2%	Not Met
1st Subsequent Year (2020-21)	(105,459,830.00)	7,315,000.00	7.5%	Met
2nd Subsequent Year (2021-22)	(112,774,830.00)	7,315,000.00	6.9%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2018-19)	1,566,800.00			
Budget Year (2019-20)	2,174,627.00	607,827.00	38.8%	Not Met
1st Subsequent Year (2020-21)	2,236,821.00	62,194.00	2.9%	Met
2nd Subsequent Year (2021-22)	2,302,137.00	65,316.00	2.9%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2018-19)	2,430,405.00			
Budget Year (2019-20)	1,833,785.00	(596,620.00)	-24.5%	Not Met
1st Subsequent Year (2020-21)	2,199,332.00	365,547.00	19.9%	Not Met
2nd Subsequent Year (2021-22)	2,526,680.00	327,348.00	14.9%	Not Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

Increase Routine Repair and Maintenance Contribution to required 3%. Increasing support to our students with disabilities as well as to assist our other Funds with the salary restructure costs.

1b. NOT MET - The projected transfers in to 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 timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Increasing charter fee revenue.

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)

In 2019-20, decreasing support to Child Development. In 2020-21 and 2021-22,increasing support for our dependent charters.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

1. Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C) — Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2019
Capital Leases		GF/Various	Object 7439	2,866
Certificates of Participation				
General Obligation Bonds		BIRF/ Fund 51	Buildings, Object 7439	464,177,966
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Funds 01,09,11,12,13,21,67,68	Vacation Earned, Objs 1000-3999	5,435,438
Other Long-term Commitments (do not include OPEB):				
Lease Revenue Bonds		Fund 25 Developer Fees/Mello Roos	Building, Obj 7439	63,120,000
Net Pension Liability		State Funding Souce, Fds 01,09,11,12,13,21	Objects 3101,3202	468,143,000
TOTAL:				1,000,879,270

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Budget Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases	32,405	2,366	0	0
Certificates of Participation				
General Obligation Bonds	54,491,376	49,933,401	44,747,326	42,377,016
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Lease Revenue Bonds	5,462,444	5,467,014	5,465,334	5,462,404
Net Pension Liability	47,516,288	48,031,595	48,871,960	48,918,948
Total Annual Payments:	107,502,513	103,434,376	99,084,620	96,758,368
Has total annual payment increased over prior year (2018-19)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The lease revenue bonds will be paid out of Developer Fees and Mello Roos. The Bond Interest and Redemption Fund will cover the other increases in annual payments due to the sale of Measure Q and R bonds.

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? — Yes
   b. Do benefits continue past age 65? — Yes
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

The district provides post-employment health care benefits for certain retiree groups depending on hire/retirement date. The majority of the certificated retiree's health plans are paid 100% by the District. Classified and Management employees have varying medical retirement benefits based on hire date. Classified and Management with hire dates after 1996 have limited district contributions.

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

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. Total OPEB liability	780,518,410.00
b. OPEB plan(s) fiduciary net position (if applicable)	54,757,952.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	725,760,458.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	August 2018

5. OPEB Contributions

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	41,766,451.00	41,766,451.00	41,766,451.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	23,649,073.00	23,649,073.00	23,649,073.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	19,825,343.00	21,304,250.00	22,754,811.00
d. Number of retirees receiving OPEB benefits	3,114	3,114	3,114

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:

   The District has established a Self-insurance fund to account for employee vision, dental, and worker's compensation benefits. The plans are self-insuredand contract with a third party administrator for benefits processing. The District belongs to a Joint Power Associate (JPA) that helps manage claims to maintain lower costs.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	15,081,576.00
b. Unfunded liability for self-insurance programs	15,081,576.00

4. Self-Insurance Contributions

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. Required contribution (funding) for self-insurance programs	15,081,576.00	15,081,576.00	15,081,576.00
b. Amount contributed (funded) for self-insurance programs	15,081,576.00	15,081,576.00	15,081,576.00

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	2,283.5	2,187.7	2,174.7	2,166.7

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.

2018-19 Collective bargining agreement ends June 30, 2019.

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	2,352,216	

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
7. Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	60,745,916	62,459,186	64,240,986
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	1.0%	2.8%	2.9%

Certificated (Non-management) Prior Year Settlements			
Are any new costs from prior year settlements included in the budget?	Yes		
If Yes, amount of new costs included in the budget and MYPs	11,001,073	11,001,073	11,001,073

If Yes, explain the nature of the new costs:

Arbitration salary restructure

Certificated (Non-management) Step and Column Adjustments	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	2,685,656	2,731,312	2,777,744
3. Percent change in step & column over prior year	1.7%	1.7%	1.7%

Certificated (Non-management) Attrition (layoffs and retirements)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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.):

Change in teacher salary schedule. This change can increase the cost of step/column.

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	1,279.8	1,219.9	1,219.9	1,219.9

Classified (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.

   2018-19 Collective Bargining Agreement reopened in 2018-19 due to District's fiscal distress.

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 680,616

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
7. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	29,998,622	30,867,841	31,771,829
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	3.6%	2.9%	2.9%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	372,998	376,430	379,893
3. Percent change in step & column over prior year	0.9%	0.9%	0.9%

Classified (Non-management) Attrition (layoffs and retirements)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	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	282.0	264.3	264.3	264.3

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.

2018-19 United Professional Educator's (UPE) bargining agreement expires June 30, 2019.

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

Negotiations Settled

2. 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)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits 394,647

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	4,892,591	5,019,684	5,151,859
3. Percent of H&W cost paid by employer	varies	varies	varies
4. Percent projected change in H&W cost over prior year	-0.4%	2.6%	2.6%

Management/Supervisor/Confidential Step and Column Adjustments	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step and column adjustments	256,475	258,835	261,216
3. Percent change in step & column over prior year	0.9%	0.9%	0.9%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	71,400	71,400	71,400
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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 20, 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?	Yes
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?	Yes
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes
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)	Yes
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

A8. Fiscal Crisis Management and Assistance Team Fiscal Health Analysis can be located on the webiste: https://www.scusd.edu/sites/main/files/file-attachments/sacramento_city_usd_fhra_final_12-12-2018_002.pdf. A9. Dr. Quinto will be resigning from the District in June 2019.

End of School District Budget Criteria and Standards Review

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			70,354,744.87	53,167,583.62	42,627,876.99	44,575,313.25	25,219,374.25	10,321,808.50	16,245,520.61	60,304,786.59
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		13,337,837.50	13,337,837.50	38,617,574.25	24,008,107.50	24,008,107.50	38,617,574.25	24,008,107.50	24,008,107.50
Property Taxes	8020-8079							1,232,568.60	56,205,128.16	
Miscellaneous Funds	8080-8099					(2,050,254.06)	(1,206,031.80)		(1,929,650.88)	
Federal Revenue	8100-8299		3,472.67	104,812.39	8,491.69	411,061.99	1,266,269.17	5,847,838.96	1,124,957.99	260,267.92
Other State Revenue	8300-8599		1,124,807.60	1,124,807.60	2,528,168.29	2,602,635.37	2,878,601.50	3,184,067.84	9,602,370.67	2,024,653.68
Other Local Revenue	8600-8799		1,250,015.75	117,327.19	28,921.80	557,501.02	120,898.54	529,322.29	746,027.54	275,252.67
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			15,716,133.52	14,684,784.68	41,183,156.03	25,529,051.82	27,067,844.91	49,411,371.94	89,756,940.98	26,568,281.77
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,913,560.15	4,430,171.06	19,663,474.78	20,283,358.60	21,085,052.86	20,590,375.98	20,548,720.42	21,105,800.80
Classified Salaries	2000-2999		2,663,713.63	4,030,850.75	5,183,106.27	5,375,775.99	5,595,292.19	5,444,619.29	5,342,540.73	5,238,784.17
Employee Benefits	3000-3999		2,471,059.47	3,750,338.97	14,298,365.90	14,250,304.75	14,288,771.88	15,056,501.04	14,432,000.63	15,347,610.44
Books and Supplies	4000-4999		266,143.64	1,566,108.74	1,088,901.50	872,015.78	891,881.17	707,961.74	722,223.23	858,829.11
Services	5000-5999		758,797.23	2,489,327.00	4,041,037.19	6,947,539.05	5,335,897.43	6,549,590.99	5,082,838.47	6,427,856.57
Capital Outlay	6000-6599		1,403.98	74,187.19	39,938.05	57,328.28	31,616.28	8,476.23	13,110.19	12,039.21
Other Outgo	7000-7499		49,694.41	(1,188,856.28)	(63,235.59)	370,828.45	(339.31)	40,019.65	(636,566.30)	(1,296,137.90)
Interfund Transfers Out	7600-7629		45,380.88	42,621.02	2,564.58	53,123.78	2,244.62	124,418.46	205,960.94	115,382.91
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			8,169,753.39	15,194,748.45	44,254,152.68	48,210,274.68	47,230,417.12	48,521,963.38	45,710,828.31	47,810,165.31
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	457,482.77	88,818.57	13,695.57	26,917.10	1,947.47	31,190.47	31,565.60	29,710.28	48,175.20
Accounts Receivable	9200-9299	29,098,915.76	1,787,763.17	1,174,470.26	5,349,970.09	3,321,136.58	5,219,237.74	5,028,556.42		719,691.72
Due From Other Funds	9310									
Stores	9320	104,464.22	41,507.40	6,524.46	6,265.51	(472.57)	1,918.92		641.26	
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		29,660,862.75	1,918,089.14	1,194,690.29	5,383,152.70	3,322,611.48	5,252,347.13	5,060,122.02	30,351.54	767,866.92
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	44,557,623.38	26,651,630.52	11,224,433.15	364,719.79	(2,672.38)	(12,659.33)	25,818.47	17,198.23	1,432,586.73
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		44,557,623.38	26,651,630.52	11,224,433.15	364,719.79	(2,672.38)	(12,659.33)	25,818.47	17,198.23	1,432,586.73
Nonoperating										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		(14,896,760.63)	(24,733,541.38)	(10,029,742.86)	5,018,432.91	3,325,283.86	5,265,006.46	5,034,303.55	13,153.31	(664,719.81)
E. NET INCREASE/DECREASE (B - C + D)			(17,187,161.25)	(10,539,706.63)	1,947,436.26	(19,355,939.00)	(14,897,565.75)	5,923,712.11	44,059,265.98	(21,906,603.35)
F. ENDING CASH (A + E)			53,167,583.62	42,627,876.99	44,575,313.25	25,219,374.25	10,321,808.50	16,245,520.61	60,304,786.59	38,398,183.24
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		38,398,183.24	39,025,647.03	27,301,764.22	24,859,352.60				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	38,551,549.72	24,008,107.50	24,008,107.50	38,683,598.78	0.00		325,194,617.00	325,194,617.00
Property Taxes	8020-8079		10,846,603.68	22,679,262.24	6,902,384.16	739,541.16		98,605,488.00	98,605,488.00
Miscellaneous Funds	8080-8099	(1,688,444.52)	0.00	(1,206,031.80)	(2,412,063.60)	(1,567,841.34)		(12,060,318.00)	(12,060,318.00)
Federal Revenue	8100-8299	5,697,031.01	573,987.12	140,373.80	12,472,221.82	22,909,926.21		50,820,712.74	50,820,712.74
Other State Revenue	8300-8599	4,645,237.38	2,202,653.68	2,691,698.20	7,320,384.20	3,247,028.99	18,422,687.00	63,599,802.00	63,599,802.00
Other Local Revenue	8600-8799	405,775.00	647,808.35	750,062.63	994,549.30	395,525.92		6,818,988.00	6,818,988.00
Interfund Transfers In	8910-8929	761,119.45			1,413,507.55			2,174,627.00	2,174,627.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		48,372,268.04	38,279,160.33	49,063,472.57	65,374,582.21	25,724,180.94	18,422,687.00	535,153,916.74	535,153,916.74
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	21,668,821.25	20,740,347.45	20,859,068.32	21,830,043.77	3,526,447.63		218,245,243.07	218,245,243.07
Classified Salaries	2000-2999	5,458,282.08	5,470,033.03	5,951,931.50	5,720,449.27	732,987.17		62,208,366.07	62,208,366.07
Employee Benefits	3000-3999	15,661,661.38	15,697,184.53	14,734,872.53	15,090,164.96	2,002,988.03	18,422,687.00	175,504,511.51	175,504,511.51
Books and Supplies	4000-4999	685,021.47	768,569.39	1,392,737.52	2,091,685.85	4,795,808.91		16,707,888.05	16,707,888.06
Services	5000-5999	5,710,083.79	6,712,172.11	7,195,925.15	7,573,235.43	9,107,107.45		73,931,407.86	73,931,407.86
Capital Outlay	6000-6599	21,066.14	12,772.34	52,432.90	17,105.03	36,316.18		377,792.00	377,792.00
Other Outgo	7000-7499	(34,184.83)	(38,441.49)	(57,000.08)	554,762.68	988,796.59		(1,310,660.00)	(1,310,660.00)
Interfund Transfers Out	7600-7629	267,118.33	37,514.56	108,290.28	666,019.95	163,144.69		1,833,785.00	1,833,785.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		49,437,869.61	49,400,151.92	50,238,258.12	53,543,466.94	21,353,596.65	18,422,687.00	547,498,333.56	547,498,333.57
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	22,104.54	24,691.93	98,860.97	39,805.07	0.00		457,482.77	
Accounts Receivable	9200-9299	3,100,772.37	108,649.72	(30,770.28)	749,698.43	2,569,739.53		29,098,915.75	
Due From Other Funds	9310							0.00	
Stores	9320					48,079.24		104,464.22	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		3,122,876.91	133,341.65	68,090.69	789,503.50	2,617,818.77	0.00	29,660,862.74	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	1,429,811.55	736,232.87	1,335,716.76	1,354,807.02			44,557,623.38	
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		1,429,811.55	736,232.87	1,335,716.76	1,354,807.02	0.00	0.00	44,557,623.38	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		1,693,065.36	(602,891.22)	(1,267,626.07)	(565,303.52)	2,617,818.77	0.00	(14,896,760.64)	
E. NET INCREASE/DECREASE (B - C + D)		627,463.79	(11,723,882.81)	(2,442,411.62)	11,265,811.75	6,988,403.06	0.00	(27,241,177.46)	(12,344,416.83)
F. ENDING CASH (A + E)		39,025,647.03	27,301,764.22	24,859,352.60	36,125,164.35				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								43,113,567.41	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			36,125,164.35	31,044,445.68	24,885,198.15	31,246,661.26	8,656,724.26	(7,320,906.08)	(3,830,280.65)	39,170,585.51
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		13,795,117.25	13,795,117.25	39,289,483.55	24,831,211.05	24,831,211.05	39,289,483.55	24,831,211.05	24,831,211.05
Property Taxes	8020-8079							1,232,568.60	56,205,128.16	
Miscellaneous Funds	8080-8099					(2,068,868.21)	(1,216,981.30)	0.00	(1,947,170.08)	
Federal Revenue	8100-8299		3,472.67	104,812.39	8,491.69	393,061.99	1,266,269.17	5,766,838.96	1,124,957.99	260,267.92
Other State Revenue	8300-8599		1,124,807.60	1,124,807.60	2,528,168.29	2,602,635.37	2,878,601.50	2,287,940.84	9,602,370.67	2,024,653.68
Other Local Revenue	8600-8799		1,248,015.75	114,327.19	28,921.80	537,501.02	116,898.54	511,322.29	718,027.54	265,252.67
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			16,171,413.27	15,139,064.43	41,855,065.33	26,295,541.22	27,875,998.96	49,088,154.24	90,534,525.33	27,381,385.32
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,950,267.81	4,515,154.63	20,040,677.46	20,672,452.46	21,489,525.54	20,985,359.32	20,942,904.69	21,510,671.49
Classified Salaries	2000-2999		2,750,510.97	4,162,196.37	5,351,998.24	5,550,946.11	5,777,615.27	5,622,032.68	5,516,627.88	5,409,490.41
Employee Benefits	3000-3999		2,630,453.18	3,992,251.57	15,220,670.53	15,169,509.23	15,210,457.65	16,027,708.57	15,362,925.26	16,337,595.75
Books and Supplies	4000-4999		297,123.66	1,748,409.10	1,215,653.33	973,521.38	995,699.15	790,370.90	806,292.46	958,799.73
Services	5000-5999		791,196.27	2,575,680.97	4,216,938.57	7,173,933.45	5,536,690.22	6,768,714.46	5,277,670.06	6,649,361.34
Capital Outlay	6000-6599		1,403.98	74,187.19	39,938.05	57,328.28	31,616.28	8,476.23	13,110.19	12,039.21
Other Outgo	7000-7499		50,027.69	(1,196,829.39)	(63,659.69)	373,315.43	(341.59)	40,288.05	(640,835.46)	(1,304,830.51)
Interfund Transfers Out	7600-7629		54,427.11	51,117.11	3,075.80	63,713.49	2,692.06	149,220.06	247,017.23	138,383.36
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			8,525,410.67	15,922,167.55	46,025,292.29	50,034,719.83	49,043,954.58	50,392,170.27	47,525,712.31	49,711,510.78
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	28,293,920.47	26,583.63		10,703,593.08	1,148,178.41	5,183,375.30	4,807,014.59		
Due From Other Funds	9310									
Stores	9320	48,079.24	19,103.61	3,002.86	2,883.67	(217.50)	883.18		295.14	
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		28,341,999.71	45,687.24	3,002.86	10,706,476.75	1,147,960.91	5,184,258.48	4,807,014.59	295.14	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	21,353,596.65	12,772,408.51	5,379,147.27	174,786.68	(1,280.70)	(6,066.80)	12,373.13	8,242.00	686,546.47
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		21,353,596.65	12,772,408.51	5,379,147.27	174,786.68	(1,280.70)	(6,066.80)	12,373.13	8,242.00	686,546.47
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		6,988,403.06	(12,726,721.27)	(5,376,144.41)	10,531,690.07	1,149,241.61	5,190,325.28	4,794,641.46	(7,946.86)	(686,546.47)
E. NET INCREASE/DECREASE (B - C + D)			(5,080,718.67)	(6,159,247.53)	6,361,463.11	(22,589,937.00)	(15,977,630.34)	3,490,625.43	43,000,866.16	(23,016,671.93)
F. ENDING CASH (A + E)			31,044,445.68	24,885,198.15	31,246,661.26	8,656,724.26	(7,320,906.08)	(3,830,280.65)	39,170,585.51	16,153,913.58
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		16,153,913.58	15,863,706.45	3,185,938.85	80,239.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	39,224,142.31	24,831,211.05	24,831,211.05	39,354,824.79	0.00		333,735,435.00	333,735,435.00
Property Taxes	8020-8079		10,846,603.68	22,679,262.24	6,902,384.16	739,541.16		98,605,488.00	98,605,488.00
Miscellaneous Funds	8080-8099	(1,703,773.82)	0.00	(1,216,981.30)	(2,433,962.60)	(1,582,075.69)		(12,169,813.00)	(12,169,813.00)
Federal Revenue	8100-8299	5,607,031.01	573,987.12	140,373.80	12,386,721.82	22,284,426.21		49,920,712.74	49,920,712.74
Other State Revenue	8300-8599	4,645,237.38	2,024,653.68	2,581,345.60	6,424,257.19	2,989,539.60	21,506,574.00	64,345,593.00	64,345,593.00
Other Local Revenue	8600-8799	391,775.00	623,808.35	722,062.63	960,549.30	380,525.92		6,618,988.00	6,618,988.00
Interfund Transfers In	8910-8929	782,887.35			1,453,933.65			2,236,821.00	2,236,821.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		48,947,299.23	38,900,263.88	49,737,274.02	65,048,708.31	24,811,957.20	21,506,574.00	543,293,224.74	543,293,224.74
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	22,084,492.31	21,138,207.68	21,259,205.97	22,248,807.55	3,594,095.16		222,431,822.07	222,431,822.07
Classified Salaries	2000-2999	5,636,140.67	5,648,274.53	6,145,875.70	5,906,850.60	756,871.64		64,235,431.07	64,235,431.07
Employee Benefits	3000-3999	16,671,904.30	16,709,718.84	15,685,333.66	16,063,543.95	2,132,189.18	21,506,574.00	188,720,835.67	188,720,835.67
Books and Supplies	4000-4999	764,760.29	858,033.47	1,554,856.88	2,335,165.17	5,354,057.32		18,652,742.84	18,652,742.84
Services	5000-5999	5,921,565.34	6,936,366.24	7,432,651.29	7,819,143.16	9,288,096.40		76,388,007.77	76,388,007.77
Capital Outlay	6000-6599	21,066.14	12,772.34	52,432.90	17,105.03	36,316.18		377,792.00	377,792.00
Other Outgo	7000-7499	(34,414.10)	(38,699.29)	(57,382.35)	558,483.22	995,427.99		(1,319,450.00)	(1,319,450.00)
Interfund Transfers Out	7600-7629	320,365.74	44,992.71	129,876.89	798,784.47	195,665.97		2,199,332.00	2,199,332.00
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		51,385,880.69	51,309,666.52	52,202,850.94	55,747,883.15	22,352,719.84	21,506,574.00	571,686,513.42	571,686,513.42
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	2,833,590.84	84,464.00		808,636.42	2,698,484.20		28,293,920.47	
Due From Other Funds	9310							0.00	
Stores	9320					22,128.28		48,079.24	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		2,833,590.84	84,464.00	0.00	808,636.42	2,720,612.48	0.00	28,341,999.71	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	685,216.51	352,828.96	640,122.93	649,271.66	0.03		21,353,596.65	
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		685,216.51	352,828.96	640,122.93	649,271.66	0.03	0.00	21,353,596.65	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		2,148,374.33	(268,364.96)	(640,122.93)	159,364.76	2,720,612.45	0.00	6,988,403.06	
E. NET INCREASE/DECREASE (B - C + D)		(290,207.13)	(12,677,767.60)	(3,105,699.85)	9,460,189.92	5,179,849.81	0.00	(21,404,885.62)	(28,393,288.68)
F. ENDING CASH (A + E)		15,863,706.45	3,185,938.85	80,239.00	9,540,428.92				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								14,720,278.73	

2021/22 Through June	Object	Beginning Balance	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb
A. BEGINNING CASH	9110	$ 9,540,428.91	$ 9,540,428.91	$ 4,120,641.08	$ (1,927,000.67)	$ 4,230,396.50	$ (18,560,376.26)	$ (34,729,936.32)	$ (31,605,330.26)	$ 11,142,487.29
B. RECEIPTS										
LCF Revenue Sources										
Principal Apportionment	8010-8019		$ 14,251,049.75	$ 14,251,049.75	$ 40,012,686.30	$ 25,651,889.55	$ 25,651,889.55	$ 40,012,686.30	$ 25,651,889.55	$ 25,651,889.55
Property Taxes	8020-8079		$ -	$ -	$ -	$ -	$ -	$ 1,232,568.60	$ 56,205,128.16	$ -
Miscellaneous Funds	8080-8099		$ -	$ -	$ -	$ (2,081,043.61)	$ (1,224,143.30)	$ -	$ (1,958,629.28)	$ -
Federal Revenues	8100-8299		$ 3,472.67	$ 104,812.39	$ 8,491.69	$ 393,061.99	$ 1,266,269.17	$ 5,766,838.96	$ 1,124,957.99	$ 260,267.92
Other State Revenues	8300-8599		$ 1,124,807.60	$ 1,124,807.60	$ 2,528,168.29	$ 2,602,635.37	$ 2,878,601.50	$ 2,287,940.84	$ 9,602,370.67	$ 2,024,653.68
Other Local Revenues	8600-8799		$ 1,248,015.75	$ 114,327.19	$ 28,921.80	$ 537,501.02	$ 116,898.54	$ 511,322.29	$ 718,027.54	$ 265,252.67
Interfund Transfers In	8910-8929		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
All Other Financing Sources	8930-8979		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Undefined Objects										
TOTAL RECEIPTS			**$ 16,627,345.77**	**$ 15,594,996.93**	**$ 42,578,268.08**	**$ 27,104,044.32**	**$ 28,689,515.46**	**$ 49,811,356.99**	**$ 91,343,744.63**	**$ 28,202,063.82**
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		$ 1,978,290.09	$ 4,580,030.31	$ 20,328,630.52	$ 20,969,483.14	$ 21,798,296.28	$ 21,286,885.98	$ 21,243,821.35	$ 21,819,746.06
Classified Salaries	2000-2999		$ 2,835,734.59	$ 4,291,160.57	$ 5,517,828.03	$ 5,722,940.24	$ 5,956,632.66	$ 5,796,229.40	$ 5,687,558.67	$ 5,577,101.58
Employee Benefits	3000-3999		$ 2,722,576.74	$ 4,132,067.95	$ 15,753,727.86	$ 15,700,774.80	$ 15,743,157.31	$ 16,589,029.94	$ 15,900,964.63	$ 16,909,769.97
Books and Supplies	4000-4999		$ 242,782.08	$ 1,428,638.82	$ 993,319.89	$ 795,471.97	$ 813,593.61	$ 645,818.28	$ 658,827.91	$ 783,442.80
Services	5000-5999		$ 819,143.81	$ 2,645,205.26	$ 4,369,508.07	$ 7,351,725.56	$ 5,703,160.66	$ 6,942,655.65	$ 5,440,204.77	$ 6,827,244.31
Capital Outlay	6000-6599		$ 1,403.98	$ 74,187.19	$ 39,938.05	$ 57,328.28	$ 31,616.28	$ 8,476.23	$ 13,110.19	$ 12,039.21
Other Outgo	7000-7499		$ 50,027.69	$ (1,196,829.39)	$ (63,659.69)	$ 373,315.43	$ (341.59)	$ 40,288.05	$ (640,835.46)	$ (1,304,830.51)
Interfund Transfers Out	7600-7629		$ 62,528.02	$ 58,725.36	$ 3,533.60	$ 73,196.59	$ 3,092.75	$ 171,429.93	$ 283,783.21	$ 158,980.31
All Other Financing Uses	7630-7699		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL DISBURSEMENTS			**$ 8,712,487.00**	**$ 16,013,186.07**	**$ 46,942,826.33**	**$ 51,044,236.01**	**$ 50,049,207.96**	**$ 51,480,813.46**	**$ 48,587,435.27**	**$ 50,783,493.73**
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accounts Receivable	9200-9299	$ 27,510,441.40	$ 26,583.63	$ -	$ 10,703,593.08	$ 1,148,178.41	$ 5,183,375.30	$ 4,807,014.59	$ -	$ -
Due From Other Funds	9310		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Stores	9320	$ 22,128.28	$ 8,792.36	$ 1,382.05	$ 1,327.20	$ (100.10)	$ 406.48	$ -	$ 135.83	$ -
Prepaid Expenditures	9330		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Other Current Assets	9340		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Deferred Outflows of Resources	9490		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Undefined Objects			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
SUBTOTAL ASSETS		**$ 27,532,569.68**	**$ 35,375.99**	**$ 1,382.05**	**$ 10,704,920.28**	**$ 1,148,078.31**	**$ 5,183,781.78**	**$ 4,807,014.59**	**$ 135.83**	**$ -**
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	$ (22,352,719.87)	$ (13,370,022.59)	$ (5,630,834.66)	$ (182,964.86)	$ 1,340.62	$ 6,350.66	$ (12,952.06)	$ (8,627.64)	$ (718,669.61)
Due To Other Funds	9610	$ -	$ -							
Current Loans	9640									
Unearned Revenues	9650	$ -								
Deferred Inflows of Resources	9690									
Undefined Objects										
SUBTOTAL LIABILITIES		**$ (22,352,719.87)**	**$ (13,370,022.59)**	**$ (5,630,834.66)**	**$ (182,964.86)**	**$ 1,340.62**	**$ 6,350.66**	**$ (12,952.06)**	**$ (8,627.64)**	**$ (718,669.61)**
Nonoperating										
Suspense Clearing	9910	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL BALANCE SHEET ITEMS		**$ 5,179,849.82**	**$ (13,334,646.60)**	**$ (5,629,452.61)**	**$ 10,521,955.42**	**$ 1,149,418.93**	**$ 5,190,132.44**	**$ 4,794,062.53**	**$ (8,491.81)**	**$ (718,669.61)**
E. NET INCREASE/DECREASE B - C + D			**$ (5,419,787.83)**	**$ (6,047,641.75)**	**$ 6,157,397.17**	**$ (22,790,772.76)**	**$ (16,169,560.06)**	**$ 3,124,606.06**	**$ 42,747,817.55**	**$ (23,300,099.52)**
F. ENDING CASH (A + E)			**$ 4,120,641.08**	**$ (1,927,000.67)**	**$ 4,230,396.50**	**$ (18,560,376.26)**	**$ (34,729,936.32)**	**$ (31,605,330.26)**	**$ 11,142,487.29**	**$ (12,157,612.23)**
G. Ending Cash, Plus Cash Accruals and Adjustments		$ 14,720,278.73								

2021/22 Through June	Object	Mar	Apr	May	June	Accrual	Adjustments	Total	Budget
A. BEGINNING CASH	9110	$(12,157,612.23)	$(12,901,426.92)	$(25,866,582.31)	$(29,155,532.49)				
B. RECEIPTS									
LCF Revenue Sources									
Principal Apportionment	8010-8019	$ 39,947,785.58	$ 25,651,889.55	$ 25,651,889.55	$ 40,077,587.02	$ 0.00	$ -	$ 342,464,182.00	$ 342,464,182.00
Property Taxes	8020-8079	$ -	$ 10,846,603.68	$ 22,679,262.24	$ 6,902,384.16	$ 739,541.16	$ -	$ 98,605,488.00	$ 98,605,488.00
Miscellaneous Funds	8080-8099	$ (1,713,800.62)	$ -	$ (1,224,143.30)	$ (2,448,286.60)	$ (1,591,386.29)	$ -	$ (12,241,433.00)	$ (12,241,433.00)
Federal Revenues	8100-8299	$ 5,607,031.01	$ 573,987.12	$ 140,373.80	$ 12,386,721.82	$ 22,284,426.21	$ -	$ 49,920,712.74	$ 49,920,712.74
Other State Revenues	8300-8599	$ 4,645,237.38	$ 2,024,653.68	$ 2,581,345.60	$ 6,424,257.19	$ 2,989,539.60	$ 24,590,461.00	$ 67,429,480.00	$ 67,429,480.00
Other Local Revenues	8600-8799	$ 391,775.00	$ 623,808.35	$ 722,062.63	$ 960,549.30	$ 380,525.92	$ -	$ 6,618,988.00	$ 6,618,988.00
Interfund Transfers In	8910-8929	$ 805,747.95	$ -	$ -	$ 1,496,389.05	$ -	$ -	$ 2,302,137.00	$ 2,302,137.00
All Other Financing Sources	8930-8979	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Undefined Objects						$ -		$ -	
TOTAL RECEIPTS		$ 49,683,776.30	$ 39,720,942.38	$ 50,550,790.52	$ 65,799,601.93	$ 24,802,646.61	$ 24,590,461.00	$ 555,099,554.74	$ 555,099,554.74
C. DISBURSEMENTS						$ -			
Certificated Salaries	1000-1999	$ 22,401,811.78	$ 21,441,930.53	$ 21,564,667.37	$ 22,568,487.98	$ 3,645,736.68		$ 225,627,818.07	$ 225,627,818.07
Classified Salaries	2000-2999	$ 5,810,774.52	$ 5,823,284.35	$ 6,336,303.51	$ 6,089,872.31	$ 780,323.03		$ 66,225,743.46	$ 66,225,743.46
Employee Benefits	3000-3999	$ 17,255,786.65	$ 17,294,925.52	$ 16,234,664.40	$ 16,626,120.35	$ 2,206,862.55	$ 24,590,461.00	$ 197,660,889.67	$ 197,660,889.67
Books and Supplies	4000-4999	$ 624,891.65	$ 701,105.90	$ 1,270,485.79	$ 1,908,081.82	$ 4,374,842.32		$ 15,241,302.84	$ 15,241,302.84
Services	5000-5999	$ 6,095,938.88	$ 7,114,215.37	$ 7,619,287.41	$ 8,011,973.70	$ 9,392,447.41		$ 78,332,710.86	$ 78,332,710.86
Capital Outlay	6000-6599	$ 21,066.14	$ 12,772.34	$ 52,432.90	$ 17,105.03	$ 36,316.18		$ 377,792.00	$ 377,792.00
Other Outgo	7000-7499	$ (34,414.10)	$ (38,699.29)	$ (57,382.35)	$ 558,483.22	$ 995,427.99		$ (1,319,450.00)	$ (1,319,450.00)
Interfund Transfers Out	7600-7629	$ 368,048.89	$ 51,689.42	$ 149,207.73	$ 917,675.34	$ 224,788.85		$ 2,526,680.00	$ 2,526,680.00
All Other Financing Uses	7630-7699	$ -	$ -	$ -	$ -	$ -		$ -	$ -
TOTAL DISBURSEMENTS		$ 52,543,904.41	$ 52,401,224.14	$ 53,169,666.76	$ 56,697,799.75	$ 21,656,745.01	$ 24,590,461.00	$ 584,673,486.90	$ 584,673,486.90
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	$ -	$ -	$ -	$ -	$ -		$ -	
Accounts Receivable	9200-9299	$ 2,833,590.84	$ 84,464.00	$ -	$ 808,636.42	$ 1,915,005.13		$ 27,510,441.40	
Due From Other Funds	9310	$ -	$ -	$ -	$ -	$ -		$ -	
Stores	9320	$ -	$ -	$ -	$ -	$ 10,184.46		$ 22,128.28	
Prepaid Expenditures	9330	$ -	$ -	$ -	$ -	$ -		$ -	
Other Current Assets	9340	$ -	$ -	$ -	$ -	$ -		$ -	
Deferred Outflows of Resources	9490	$ -	$ -	$ -	$ -	$ -		$ -	
Undefined Objects		$ -	$ -	$ -	$ -	$ -		$ -	
SUBTOTAL ASSETS		$ 2,833,590.84	$ 84,464.00	$ -	$ 808,636.42	$ 1,925,189.59	$ -	$ 27,532,569.68	
Liabilities and Deferred Inflows						$ -			
Accounts Payable	9500-9599	$ (717,277.42)	$ (369,337.63)	$ (670,073.94)	$ (679,650.73)	$ (0.01)		$ (22,352,719.87)	
Due To Other Funds	9610			$ -	$ -	$ -		$ -	
Current Loans	9640			$ -	$ -	$ -		$ -	
Unearned Revenues	9650			$ -	$ -	$ -		$ -	
Deferred Inflows of Resources	9690			$ -	$ -	$ -		$ -	
Undefined Objects				$ -	$ -	$ -		$ -	
SUBTOTAL LIABILITIES		$ (717,277.42)	$ (369,337.63)	$ (670,073.94)	$ (679,650.73)	$ (0.01)	$ -	$ (22,352,719.87)	
Nonoperating									
Suspense Clearing	9910	$ -	$ -	$ -	$ -	$ -		$ -	
TOTAL BALANCE SHEET ITEMS		$ 2,116,313.42	$ (284,873.63)	$ (670,073.94)	$ 128,985.69	$ 1,925,189.59	$ -	$ 5,179,849.82	
E. NET INCREASE/DECREASE B - C + D		$ (743,814.69)	$(12,965,155.39)	$ (3,288,950.18)	$ 9,230,787.87	$ 5,071,091.18	$ -	$ (24,394,082.34)	$ (29,573,932.16)
F. ENDING CASH (A + E)		$(12,901,426.92)	$(25,866,582.31)	$(29,155,532.49)	$(19,924,744.61)				
G. Ending Cash, Plus Cash Accruals and Adjustments								$ (14,853,653.43)	