

# San Marcos Unified School District

## 2019-2020 Adopted Budget

### June 25, 2019

Prepared By:

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**San Marcos Unified School District  
General Fund  
2019-20 Adopted Budget  
June 25, 2019**

	<b>Actuals</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2017-18</b>	<b>Actuals</b>	<b>Budget</b>
		<b>2018-19</b>	<b>2019-20</b>
<b><u>Revenues:</u></b>			
<b><u>Local Control Funding Formula (LCFF):</u></b>			
8011-000 Prin Appor/State Aid	87,546,135	96,185,127	102,451,499
8012-000 EPA State Aid	27,394,889	25,737,136	25,500,000
8019-000 State Aid - Prior Years	162,559	265,153	-
8021-000 Homeowners Exemption	277,997	274,755	200,000
8041-000 Secured Roll Taxes	39,530,041	41,485,994	42,345,000
8042-000 Unsecured Roll Taxes	1,226,973	1,297,239	1,300,000
8043-000 Prior Years Taxes	(23,412)	(9,250)	-
8044-000 Supplemental Tax	2,320,173	2,260,891	2,400,000
8045-000 ERAF Taxes	(25,941)	(154,085)	(160,000)
8047-017 RDA Funds Residual Distribution	12,200,021	15,609,217	15,400,000
8096-000 Transfer to Charter School In Lieu Property Taxes	(193,586)	(435,273)	(485,000)
8097-000 Property Taxes Transfers	1,032,762	1,062,622	1,036,000
<b>SUB-TOTAL LCFF</b>	<b>171,448,612</b>	<b>183,579,526</b>	<b>189,987,499</b>
<b><u>Federal Revenue:</u></b>			
8181-000 Sp Ed Entitle/Undup Cnt	3,267,342	3,620,230	3,715,000
8182-000 Special Education Discretionary Grants	700,619	350,623	346,207
8285-000 Interagency Contracts Between LEAs	714,444	406,647	355,100
8290-001 ECIA Title I	2,893,162	3,012,037	2,430,013
8290-050 Voc Ed PL94-482, 95-40	-	111,869	120,000
8290-000 Title II, Supporting Effective Instruction	481,673	578,328	578,924
8290-000 All Other Federal Revenue	717,008	1,116,383	387,583
8290-100 Title III Immigrant Education	9,711	-	32,848
8290-103 Title III LEP Student	256,360	450,368	327,616
8290-000 Every Student Succeeds Act	47,134	540,302	-
<b>SUB-TOTAL FEDERAL</b>	<b>9,087,454</b>	<b>10,186,787</b>	<b>8,293,291</b>
<b><u>State Revenue:</u></b>			
8550-000 Mandated Cost Reimbursement	3,729,358	4,494,167	800,000
8560-000 State Lottery	4,691,445	4,472,148	4,296,000
8590-000 Career Tech Grant	1,146,393	747,753	262,000
8590-000 All Other State Revenue	9,375,958	10,006,227	9,831,667
8590-801 California Clean Energy Jobs	1,095,308	-	-
<b>SUB-TOTAL STATE</b>	<b>20,038,461</b>	<b>19,720,295</b>	<b>15,189,667</b>
<b><u>Local Revenue:</u></b>			
8631-000 Sale of Equipment/Supplies	14,130	28,019	-
8650-000 Leases and Rentals	216,417	156,040	143,600
8660-000 Interest	580,120	405,422	166,000
8677-552 ASES-All Schools	909,450	916,972	912,991
8699-000 Other Local Income	2,885,170	2,443,243	1,033,275
8781-000 Other Transfers In	107,020	129,445	106,751
8792-000 State Special Ed Apportionment	9,056,430	9,320,648	9,530,000
<b>SUB-TOTAL LOCAL</b>	<b>13,768,735</b>	<b>13,399,789</b>	<b>11,892,617</b>
<b>INCOME TOTAL:</b>	<b>\$ 214,343,262</b>	<b>\$ 226,886,397</b>	<b>\$ 225,363,074</b>

**San Marcos Unified School District  
General Fund  
2019-20 Adopted Budget  
June 25, 2019**

	<b>Actuals</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2017-18</b>	<b>2018-19</b>	<b>Budget</b>
	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
<b><u>Expenditures:</u></b>			
<b><u>Certificated Salaries:</u></b>			
Teachers' Salaries	84,296,413	86,124,560	90,350,495
Pupil Support Salaries	5,909,219	6,562,065	6,820,385
Supervisors & Administrative Salaries	8,587,221	8,766,264	9,148,448
Other Certificated Salaries	620,471	453,451	638,116
<b>SUB-TOTAL CERTIFICATED SALARIES</b>	<b>99,413,323</b>	<b>101,906,340</b>	<b>106,957,444</b>
<b><u>Classified Salaries:</u></b>			
Instructional Aides' Salaries	10,095,629	9,715,829	10,648,721
Classified Support Salaries	10,834,443	11,300,730	10,526,785
Supervisors & Administrative Salaries	1,662,203	1,495,852	1,559,794
Clerical & Office Salaries	7,747,617	8,228,337	8,449,506
Other Classified Salaries	1,024,357	1,176,510	1,369,447
<b>SUB-TOTAL CLASSIFIED SALARIES</b>	<b>31,364,248</b>	<b>31,917,258</b>	<b>32,554,253</b>
<b><u>Employee Benefits:</u></b>			
STRS	22,137,493	24,090,068	25,940,036
PERS	3,702,623	4,777,512	5,711,150
Social Security and Medicare	3,797,784	3,938,444	4,094,794
Health & Welfare Benefits	24,006,206	23,893,441	24,515,236
Unemployment Insurance	65,468	75,548	69,602
Workers' Compensation	1,885,448	1,844,033	1,920,283
Retiree Health Benefits	3,168,481	3,454,862	3,534,046
Other Associated Benefits	228,039	611,580	604,349
<b>SUB-TOTAL EMPLOYEE BENEFITS</b>	<b>58,991,543</b>	<b>62,685,488</b>	<b>66,389,496</b>
<b><u>Books and Supplies:</u></b>			
Textbooks	733,396	352,027	-
Books Other Than Textbooks	87,753	136,098	6,270
Materials & Supplies	4,631,052	5,017,562	6,391,208
Non-Capitalized Equipment	1,383,587	1,032,070	1,213,833
<b>SUB-TOTAL BOOKS &amp; SUPPLIES</b>	<b>6,835,788</b>	<b>6,537,757</b>	<b>7,611,311</b>
<b><u>Contract Services and Operations:</u></b>			
Subagreements For Services	1,902,409	2,275,507	2,378,233
Training Expenses-Conferences	418,395	374,034	256,612
Dues & Memberships	56,674	68,979	33,342
Liability, Fire, and Theft Insurance	1,029,318	1,090,885	1,090,885
Utilities and Operations	5,454,746	4,903,000	4,963,500
Contracted Repairs and Services	3,932,576	3,569,621	4,301,395
Direct Costs for Interfund Services	(292,079)	(357,739)	(349,029)
Contracted Services and Private Special Education Schools	5,816,601	7,765,147	6,486,490
Communications (phones, postage, etc.)	318,978	333,270	328,294
<b>SUB-TOTAL CONTRACT SERVICES &amp; OTHER</b>	<b>18,637,618</b>	<b>20,022,704</b>	<b>19,489,722</b>
<b><u>Capital Outlay:</u></b>			
New Building Improvements	1,296,957	537,285	-
Capital Equipment (over \$5,000)	324,565	407,505	146,452
Equipment Replacement (over \$5,000)	103,135	58,000	-
<b>SUB-TOTAL CAPITAL OUTLAY</b>	<b>1,724,657</b>	<b>1,002,790</b>	<b>146,452</b>

**San Marcos Unified School District  
General Fund  
2019-20 Adopted Budget  
June 25, 2019**

	<b>Actuals</b>	<b>Estimated</b>	<b>Adopted</b>
	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
<b><u>Other Outgo:</u></b>			
Tuition to Other Districts	58,136	80,000	-
Other Tuition Excess Cost-County	2,085,366	2,185,009	844,000
Debt Service-Interest	9,249	7,506	2,834
Debt Service-Principal	57,893	61,084	55,489
Other Authorized Interfund Transfer	(273,937)	(337,044)	(312,167)
Other Financing Sources & Uses	(290,000)	150,000	150,000
<b>SUB-TOTAL OTHER OUTGO</b>	<b>1,646,707</b>	<b>2,146,555</b>	<b>740,156</b>
<b>EXPENDITURE TOTAL:</b>	<b>\$ 218,613,885</b>	<b>\$ 226,218,891</b>	<b>\$ 233,888,833</b>
<b>TOTAL REVENUES</b>	<b>214,343,262</b>	<b>226,886,397</b>	<b>225,363,074</b>
<b>TOTAL EXPENDITURES</b>	<b>218,613,885</b>	<b>226,218,891</b>	<b>233,888,833</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(4,270,623)</b>	<b>667,503</b>	<b>(8,525,760)</b>
<b>BEGINNING BALANCE JULY 1</b>	<b>35,083,272</b>	<b>30,812,649</b>	<b>31,480,152</b>
<b>ENDING BALANCE JUNE 30</b>	<b>\$ 30,812,649</b>	<b>\$ 31,480,152</b>	<b>\$ 22,954,392</b>
<b>Components of Ending Fund Balance:</b>			
Reserved Amounts:			
Revolving cash	340,000	340,000	340,000
Stores Inventory	142,652	142,652	142,652
Prepaid Items	-	1,796,602	1,796,602
Restricted Categorical Ending Balance	5,281,433	6,325,021	5,982,437
Committed:			
Site Carry-Over	673,417	865,000	865,000
Health Benefit Savings	699,300	351,649	122,860
Mandate Cost Reimbursement	11,073,877	-	-
Categorical Ending Balance	179,347	42,000	42,000
Instructional Materials	363,221	498,592	498,592
Total Committed:	12,989,162	1,757,241	1,528,452
Unassigned/Unappropriated:			
Reserve for Economic Uncertainties	6,331,000	6,787,000	7,017,000
Unappropriated Fund Balance	5,728,401	14,331,636	6,147,249
	<b>\$ 30,812,648</b>	<b>\$ 31,480,152</b>	<b>\$ 22,954,392</b>

**San Marcos Unified School District  
Adult Education Fund 11  
2019-20 Adopted Budget  
June 25, 2019**

	Actuals 2017-18	Estimated Actuals 2018-19	Adopted Budget 2019-20
<b>REVENUE</b>			
<b><u>Revenues:</u></b>			
Federal Revenue	18,440	23,731	23,731
Interest	352	136	-
State Revenue	88,065	98,194	94,931
<b>TOTAL, REVENUES</b>	<b>\$ 106,857</b>	<b>\$ 122,061</b>	<b>\$ 118,662</b>
<b>EXPENDITURES</b>			
<b><u>Salaries and Benefits:</u></b>			
Certificated Salaries	44,980	53,662	37,247
Classified Salaries	27,007	26,351	18,772
Employees Benefits	11,933	17,393	13,051
<b>TOTAL SALARIES AND BENEFITS</b>	<b>83,920</b>	<b>97,405</b>	<b>69,070</b>
<b><u>Books and Supplies:</u></b>			
Books and Supplies	17,757	12,164	18,283
<b>TOTAL, BOOKS AND SUPPLIES</b>	<b>17,757</b>	<b>12,164</b>	<b>18,283</b>
<b><u>Services and Other Operating Expenses:</u></b>			
Contracted Services, Operating Expenses, and Tuitions	7,609	17,108	27,869
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>	<b>7,609</b>	<b>17,108</b>	<b>27,869</b>
<b><u>Other Transfers Out:</u></b>			
Transfers of Indirect Cost:	2,675	3,917	3,440
<b>TOTAL, EXPENDITURES</b>	<b>\$ 111,961</b>	<b>\$ 130,595</b>	<b>\$ 118,662</b>
TOTAL REVENUES	106,857	122,061	118,662
TOTAL EXPENDITURES	111,961	130,595	118,662
NET INCREASE (DECREASE) IN FUND BALANCE	<b>(5,104)</b>	<b>(8,534)</b>	<b>(0)</b>
BEGINNING BALANCE JULY 1	19,957	14,853	6,319
<b>ENDING BALANCE JUNE 30</b>	<b>\$ 14,853</b>	<b>\$ 6,319</b>	<b>\$ 6,319</b>
Components of Ending Fund Balance:			
<b><u>Committed:</u></b>			
Committed Adult Education Expenditures:	<b>\$ 14,853</b>	<b>\$ 6,319</b>	<b>\$ 6,319</b>

**San Marcos Unified School District  
CHILD NUTRITION SERVICES FUND 13-00  
2019-20 Adopted Budget  
June 25, 2019**

	<b>ACTUALS</b>	<b>UNAUDITED</b>	<b>ADOPTED</b>
	<b><u>2017-18</u></b>	<b><u>ACTUALS</u></b>	<b><u>BUDGET</u></b>
		<b><u>2018-19</u></b>	<b><u>2019-20</u></b>
<b>REVENUE</b>			
<b>FEDERAL REVENUES</b>			
Child Nutrition Programs	4,983,167	5,549,837	5,386,769
Federal CACFP	348,151	368,221	384,882
Federal Grant Fresh Fruit Vegetable Program	43,588	39,550	80,000
<b>TOTAL, FEDERAL REVENUES</b>	<b><u>5,374,906</u></b>	<b><u>5,957,608</u></b>	<b><u>5,851,651</u></b>
<b>STATE REVENUES</b>			
Child Nutrition Programs	345,420	405,035	367,280
<b>TOTAL, STATE REVENUES</b>	<b><u>345,420</u></b>	<b><u>405,035</u></b>	<b><u>367,280</u></b>
<b>LOCAL REVENUES</b>			
Child Nutrition Sales	1,944,857	2,206,485	1,902,724
Interest	25,589	19,000	19,000
All Other Local Revenue	(1,328)	3,200	1,200
<b>TOTAL, LOCAL REVENUES</b>	<b><u>1,969,119</u></b>	<b><u>2,228,685</u></b>	<b><u>1,922,924</u></b>
<b>TOTAL, REVENUES</b>	<b>7,689,445</b>	<b>8,591,328</b>	<b>8,141,855</b>
<b>EXPENDITURES</b>			
<b>CLASSIFIED SALARIES</b>			
Salaries - CNS	2,225,307	2,413,293	2,336,063
Supervisors & Administrative Salaries	397,072	437,315	375,120
Clerical & Office Salaries	353,325	352,447	314,503
<b>TOTAL, CLASSIFIED SALARIES</b>	<b><u>2,975,704</u></b>	<b><u>3,203,055</u></b>	<b><u>3,025,686</u></b>
<b>EMPLOYEE BENEFITS</b>			
PERS	259,993	313,713	311,124
OASDI	182,523	190,737	187,686
Medicare/Alternative	42,816	44,958	43,894
Health & Welfare Benefits	250,599	242,409	214,776
UI	1,464	1,537	1,514
WC	42,862	43,121	41,775
OPEB, Allocated	61,767	74,516	68,846
OPEB, Active Employees	13,897	0	
Insurance Buyout, Classified	1,500	1,501	1,500
<b>TOTAL, EMPLOYEE BENEFITS</b>	<b><u>857,421</u></b>	<b><u>912,493</u></b>	<b><u>871,115</u></b>
<b>FOOD AND SUPPLIES</b>			
Office and Computer Supplies	70,212	93,423	90,000
Non Capitalized Equipment	14,098	39,257	25,000
Food & Supplies	3,406,345	3,814,887	3,670,218
<b>TOTAL, FOOD AND SUPPLIES</b>	<b><u>3,490,655</u></b>	<b><u>3,947,567</u></b>	<b><u>3,785,218</u></b>

**San Marcos Unified School District  
CHILD NUTRITION SERVICES FUND 13-00  
2019-20 Adopted Budget  
June 25, 2019**

	<b>ACTUALS</b>	<b>UNAUDITED</b>	<b>ADOPTED</b>
	<b><u>2017-18</u></b>	<b><u>2018-19</u></b>	<b><u>2019-20</u></b>
<b>SERVICES, OTHER OPERATING EXPENSES</b>			
Training, Certification and Mileage	8,501	14,700	10,000
Dues and Memberships	3,163	4,500	4,500
Utilities and Housekeeping Services	28,310	30,000	30,000
Contracted Repairs	90,455	121,665	119,500
Interfund Services (Veh Repairs, Gas, Ins, Copies)	159,530	192,259	182,379
Operating Expenses (Sales Tax, Advertising, Bank)	46,197	47,090	50,350
Mail and Phones	2,839	3,100	3,100
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>	<b><u>338,995</u></b>	<b><u>413,314</u></b>	<b><u>399,829</u></b>
<b>CAPITAL OUTLAY</b>			
Equipment	11,368	2,405	10,000
Equipment Replacement	0	25,005	10,000
<b>TOTAL, CAPITAL OUTLAY</b>	<b><u>11,368</u></b>	<b><u>27,410</u></b>	<b><u>20,000</u></b>
<b>OTHER OUTGO</b>			
Direct Support/Indirect Cost-Interfund	271,262	333,126	308,727
<b>TOTAL, OTHER OUTGO</b>	<b><u>271,262</u></b>	<b><u>333,126</u></b>	<b><u>308,727</u></b>
<b>TOTAL, EXPENDITURES</b>	<b>7,945,405</b>	<b>8,836,965</b>	<b>8,410,574</b>
TOTAL REVENUES	7,689,445	8,591,328	8,141,855
TOTAL EXPENDITURES	<u>7,945,405</u>	<u>8,836,965</u>	<u>8,410,574</u>
NET INCREASE (DECREASE) IN FUND BALANCE	(255,960)	(245,637)	(268,719)
BEGINNING BALANCE JULY 1	2,156,617	1,900,657	1,655,020
ENDING BALANCE JUNE 30	<b>1,900,657</b>	<b>1,655,020</b>	<b>1,386,301</b>
 Components of Ending Fund Balance:			
<u>Reserved Amounts:</u>			
Revolving Cash	10,000	10,000	10,000
Stores	193,759	202,187	210,982
<u>Designated Amounts:</u>			
Reserve for Economic Uncertainties*	0	0	0
Equipment	0	0	0
Other Reserve Designation	0	0	0
Legally Restricted Balance	1,696,898	1,442,833	1,165,319

**San Marcos Unified School District  
CHILD NUTRITION SERVICES FUND 13-00  
2019-20 Adopted Budget  
June 25, 2019**

	<b>ACTUALS</b>	<b>UNAUDITED</b>	<b>ADOPTED</b>
	<b><u>2017-18</u></b>	<b><u>2018-19</u></b>	<b><u>2019-20</u></b>
ENDING BALANCE JUNE 30**	<b>1,900,657</b>	<b>1,655,020</b>	<b>1,386,301</b>

\*Reserve for Economic Uncertainties:

USDA recommends that 3 months of expenses be kept as a reserve for economic uncertainties.

\*17-18 Actuals - Prepaid Sales are deferred.

\*18-19 Unaudited Actuals includes Prepaid Sales



**San Marcos Unified School District  
Foundation Special Revenue Fund 19  
2019-20 Adopted Budget  
June 25, 2019**

	Actuals 2017-18	Estimated Actuals 2018-19	Adopted Budget 2019-20
<b>REVENUE</b>			
<b><u>Local Revenues:</u></b>			
Interest	843	571	100
Donations	50	107	-
Leichtag/Jewish Community Foundation	-	-	-
<b>TOTAL, LOCAL REVENUES</b>	<b>893</b>	<b>677</b>	<b>100</b>
<b>TOTAL, REVENUES</b>	<b>\$ 893</b>	<b>\$ 677</b>	<b>\$ 100</b>
<b>EXPENDITURES</b>			
<b><u>Salaries and Benefits:</u></b>			
Classified Salaries	-	-	-
Employee Benefits	-	-	-
<b>TOTAL SALARIES AND BENEFITS</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Books and Supplies:</u></b>			
Books and Supplies	-	-	-
<b>TOTAL, BOOKS AND SUPPLIES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Services and Other Operating Expenses:</u></b>			
Direct Cost for Interfund Services	2,025	-	-
Travel and Conferences	-	-	-
Contracted Services, Operating Expenses, and Tuitions	2,400	500	-
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>	<b>4,425</b>	<b>500</b>	<b>-</b>
<b><u>Capital Outlay</u></b>			
Building Improvements	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL, EXPENDITURES</b>	<b>\$ 4,425</b>	<b>\$ 500</b>	<b>\$ -</b>
TOTAL REVENUES	893	677	100
TOTAL EXPENDITURES	4,425	500	-
NET INCREASE (DECREASE) IN FUND BALANCE	<b>(3,532)</b>	<b>177</b>	<b>100</b>
BEGINNING BALANCE JULY 1	58,734	55,202	55,379
<b>ENDING BALANCE JUNE 30</b>	<b>\$ 55,202</b>	<b>\$ 55,379</b>	<b>\$ 55,479</b>
 Components of Ending Fund Balance:			
<b><u>Designated Amounts:</u></b>			
Board & Donor Approved Expenditures	<b>\$ 55,202</b>	<b>\$ 55,379</b>	<b>\$ 55,479</b>

**San Marcos Unified School District  
Building Fund 21  
2019-20 Adopted Budget  
June 25, 2019**

	Actuals 2017-18	Estimated Actuals 2018-19	Adopted Budget 2019-20
<b>REVENUE</b>			
<b><u>Local Revenues:</u></b>			
All Other Local Revenue	1,015,466	378,920	75,000
TOTAL, LOCAL REVENUES	1,015,466	378,920	75,000
<b>TOTAL, REVENUES</b>	<b>\$ 1,015,466</b>	<b>\$ 378,920</b>	<b>\$ 75,000</b>
<b>EXPENDITURES</b>			
<b><u>Material and Supplies:</u></b>			
Material and Supplies	219,346	299,840	1,010,829
Non-capitalized Equipment	13,233	185,848	236,141
TOTAL, MATERIAL AND SUPPLIES	232,579	485,688	1,246,970
<b><u>Services and Other Operating Expenses:</u></b>			
Prof/ Consult and Operating Expenses	620,112	15,849	433,651
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	620,112	15,849	433,651
<b><u>Capital Outlay:</u></b>			
Building Improvements	40,303,441	15,466,801	14,238,520
Equipment	17,613	-	6,000
TOTAL, CAPITAL OUTLAY	40,321,054	15,466,801	14,244,520
<b>TOTAL, EXPENDITURES</b>	<b>\$ 41,173,744</b>	<b>\$ 15,968,338</b>	<b>\$ 15,925,141</b>
<b>Other Financing Sources (Uses):</b>			
Other Sources	5,840,162	-	-
TOTAL REVENUES	1,015,466	378,920	75,000
TOTAL EXPENDITURES	41,173,744	15,968,338	15,925,141
NET INCREASE (DECREASE) IN FUND BALANCE	<b>(34,318,117)</b>	<b>(15,589,418)</b>	<b>(15,850,141)</b>
BEGINNING BALANCE JULY 1	72,718,397	38,400,281	22,810,863
<b>ENDING BALANCE JUNE 30</b>	<b>\$ 38,400,281</b>	<b>\$ 22,810,863</b>	<b>\$ 6,960,722</b>

Components of Ending Fund Balance:  
Designated Amounts:

Facilities Projects: \$ 38,400,281 \$ 22,810,863 \$ 6,960,722

**San Marcos Unified School District  
Capital Facility Fund 25-19  
2019-20 Adopted Budget  
June 25, 2019**

	<b>Actuals 2017-18</b>	<b>Estimated Actuals 2018-19</b>	<b>Adopted Budget 2019-20</b>
<b>REVENUE</b>			
<b><u>LOCAL REVENUES</u></b>			
All Other Local Revenue	2,317,913	995,161	30,000
<b>TOTAL, LOCAL REVENUES</b>	<b>2,317,913</b>	<b>995,161</b>	<b>30,000</b>
<b>TOTAL, REVENUES</b>	<b>\$ 2,317,913</b>	<b>\$ 995,161</b>	<b>\$ 30,000</b>
<b>EXPENDITURES</b>			
<b><u>Salaries and Benefits</u></b>			
Classified Salaries	660,215	662,162	691,402
Benefits	263,724	279,470	292,274
<b>TOTAL, SALARIES AND BENEFITS</b>	<b>923,939</b>	<b>941,632</b>	<b>983,675</b>
<b><u>MATERIALS AND SUPPLIES</u></b>			
Supplies	83,474	38,116	75,264
Non-capitalized Equipment	18,609	3,994	48,646
<b>TOTAL, MATERIAL AND SUPPLIES</b>	<b>102,083</b>	<b>42,110</b>	<b>123,910</b>
<b><u>SERVICES, OTHER OPERATING EXPENSES</u></b>			
Travel and Conferences	26,158	12,340	25,000
Direct Cost for Interfund Services	454	1,130	2,300
Rentals, Leases and Repairs	274,298	257,560	266,000
Prof/ Consult and Operating Expenses	163,515	193,491	324,347
Communications	3,235	3,000	3,500
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>	<b>467,659</b>	<b>467,521</b>	<b>621,147</b>
<b><u>CAPITAL OUTLAY</u></b>			
Buildings & Building Improvements	248,383	834,192	4,587,205
<b>TOTAL, CAPITAL OUTLAY</b>	<b>248,383</b>	<b>834,192</b>	<b>4,587,205</b>
<b>TOTAL, EXPENDITURES</b>	<b>\$ 1,742,064</b>	<b>\$ 2,285,454</b>	<b>\$ 6,315,937</b>
TOTAL REVENUES	2,317,913	995,161	30,000
TOTAL EXPENDITURES	1,742,064	2,285,454	6,315,937
NET INCREASE (DECREASE) IN FUND BALANCE	<b>575,849</b>	<b>(1,290,293)</b>	<b>(6,285,937)</b>
BEGINNING BALANCE JULY 1	7,945,734	8,521,583	7,231,290
<b>ENDING BALANCE JUNE 30</b>	<b>\$ 8,521,583</b>	<b>\$ 7,231,290</b>	<b>\$ 945,352</b>
Components of Ending Fund Balance:			
<u>Designated Amounts:</u>			
Facilities Projects:	\$ 9,097,432	\$ 7,231,290	\$ 945,352

**San Marcos Unified School District**  
**Capital Facility Redevelopment Fund 25-38**  
**2019-20 Adopted Budget**  
**June 25, 2019**

	Actuals 2017-18	Estimated Actuals 2018-19	Adopted Budget 2019-20
<b>REVENUES</b>			
<b><u>LOCAL REVENUES</u></b>			
Interest	682,072	712,207	130,000
All Other Local Revenue	10,238,782	8,262,809	8,636,000
TOTAL, LOCAL REVENUES	10,920,854	8,975,015	8,766,000
<b><u>OTHER FINANCING SOURCES</u></b>			
Transfers In	35,782,712	2,070,599	2,070,495
Other Sources	32,016,324	-	-
TOTAL, OTHER FINANCING SOURCES	67,799,036	2,070,599	2,070,495
<b>TOTAL, REVENUES</b>	<b>\$ 78,719,889</b>	<b>\$ 11,045,614</b>	<b>\$ 10,836,495</b>
<b>EXPENDITURES</b>			
<b><u>Salaries and Benefits</u></b>			
Classified Salaries	-	-	-
Benefits	-	-	-
TOTAL, SALARIES AND BENEFITS	-	-	-
<b><u>MATERIALS AND SUPPLIES</u></b>			
Materials and Supplies	34,480	326,184	1,313,318
Non-Capitalized Equipment	38,512	189,255	329,937
TOTAL, MATERIAL AND SUPPLIES	72,992	515,439	1,643,255
<b><u>SERVICES, OTHER OPERATING EXPENSES</u></b>			
Bond Insurance	838,868	-	-
Prof/ Consult and Operating Expenses	805,174	136,355	282,043
TOTAL, SERVICES AND OTHER OPERATING EXPENSES	1,644,042	136,355	282,043
<b><u>CAPITAL OUTLAY</u></b>			
Land	30,000	-	785,223
Buildings & Building Improvements	18,687,295	18,506,385	16,468,496
Equipment	30,208	36,850	53,333
TOTAL, CAPITAL OUTLAY	18,747,503	18,543,235	17,307,052
<b><u>OTHER OUTGO</u></b>			
Debt Service-Principal & Interest	9,889,943	9,061,700	8,982,370
TOTAL, OTHER OUTGO	9,889,943	9,061,700	8,982,370
<b>TOTAL, EXPENDITURES</b>	<b>\$ 30,354,480</b>	<b>\$ 28,256,729</b>	<b>\$ 28,214,720</b>
TOTAL REVENUES	78,719,889	11,045,614	10,836,495
TOTAL EXPENDITURES	30,354,480	28,256,729	28,214,720
NET INCREASE (DECREASE) IN FUND BALANCE	<b>48,365,409</b>	<b>(17,211,114)</b>	<b>(17,378,225)</b>
BEGINNING BALANCE JULY 1	19,778,657	68,144,066	50,932,952
<b>ENDING BALANCE JUNE 30</b>	<b>\$ 68,144,066</b>	<b>\$ 50,932,952</b>	<b>\$ 33,554,727</b>

Components of Ending Fund Balance:  
Designated Amounts:

Facilities Projects: \$ 116,509,475 \$ 50,932,952 \$ 33,554,727

**San Marcos Unified School District  
State School Facilities Fund 35  
2019-20 Adopted Budget  
June 25, 2019**

	<b>Actuals 2017-18</b>	<b>Estimated Actuals 2018-19</b>	<b>Adopted Budget 2019-20</b>
<b>REVENUE</b>			
<b>Revenues:</b>			
State Revenues	36,962,808	-	-
Local Revenues	62,538	41,845	7,000
<b>TOTAL, REVENUES</b>	<b>37,025,346</b>	<b>41,845</b>	<b>7,000</b>
<b>TOTAL, REVENUES</b>	<b>\$ 37,025,346</b>	<b>\$ 41,845</b>	<b>\$ 7,000</b>
<b>EXPENDITURES</b>			
<b>Other Financing Sources/Uses:</b>			
Transfers Out	33,346,957	-	-
<b>TOTAL, CAPITAL OUTLAY</b>	<b>33,346,957</b>	<b>-</b>	<b>-</b>
<b>TOTAL, EXPENDITURES</b>	<b>\$ 33,346,957</b>	<b>\$ -</b>	<b>\$ -</b>
TOTAL REVENUES	37,025,346	41,845	7,000
TOTAL EXPENDITURES	33,346,957	-	-
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>3,678,389</b>	<b>41,845</b>	<b>7,000</b>
BEGINNING BALANCE JULY 1	72	3,678,461	3,720,305
<b>ENDING BALANCE JUNE 30</b>	<b>\$ 3,678,461</b>	<b>\$ 3,720,305</b>	<b>\$ 3,727,305</b>
Components of Ending Fund Balance:			
	Restricted: \$ 3,678,461	\$ 3,720,305	\$ 3,727,305

**San Marcos Unified School District  
Special Reserve/Capital Projects Fund 40  
2019-20 Adopted Budget  
June 25, 2019**

	<b>Actuals 2017-18</b>	<b>Estimated Actuals 2018-19</b>	<b>Adopted Budget 2019-20</b>
<b>REVENUE</b>			
<b><u>LOCAL REVENUES</u></b>			
Interest	19,535	14,850	5,000
<b>TOTAL, LOCAL REVENUES</b>	<b>19,535</b>	<b>14,850</b>	<b>5,000</b>
<b>TOTAL, REVENUES</b>	<b>\$ 19,535</b>	<b>\$ 14,850</b>	<b>\$ 5,000</b>
<b>EXPENDITURES</b>			
Supplies	-	30,200	-
Contracted Services	-	900	-
Building improvement		603,400	-
<b>TOTAL, EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 634,500</b>	<b>\$ -</b>
TOTAL REVENUES	19,535	14,850	5,000
TOTAL EXPENDITURES	-	634,500	-
NET INCREASE (DECREASE) IN FUND BALANCE	<b>19,535</b>	<b>(619,650)</b>	<b>5,000</b>
BEGINNING BALANCE JULY 1	1,285,927	1,305,461	685,811
<b>ENDING BALANCE JUNE 30</b>	<b>\$ 1,305,461</b>	<b>\$ 685,811</b>	<b>\$ 690,811</b>

Components of Ending Fund Balance:

Capital Outlay: \$ 1,305,461 \$ 685,811 \$ 690,811

**San Marcos Unified School District  
Community Facilities District Fund 49  
2019-20 Adopted Budget  
June 25, 2019**

	<b>Actuals 2017-18</b>	<b>Estimated Actuals 2018-19</b>	<b>Adopted Budget 2019-20</b>
<b>REVENUE</b>			
<b><u>LOCAL REVENUES</u></b>			
Interest	78,113	82,762	9,700
Gain or Loss on Investment	-	-	-
Proceeds from Bond Refinancing	-	-	-
All Other Local Revenue	6,310,917	6,504,780	5,843,273
<b>TOTAL, LOCAL REVENUES</b>	<b>6,389,030</b>	<b>6,587,542</b>	<b>5,852,973</b>
<b>TOTAL, REVENUES</b>	<b>\$ 6,389,030</b>	<b>\$ 6,587,542</b>	<b>\$ 5,852,973</b>
<b>Other Sources</b>	<b>912,638</b>	<b>7,248,382</b>	<b>-</b>
<b>EXPENDITURES</b>			
<b><u>SERVICES, OTHER OPERATING EXPENSES</u></b>			
Prof/ Consult and Operating Expenses	1,160,258	750,367	209,115
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>	<b>1,160,258</b>	<b>750,367</b>	<b>209,115</b>
<b><u>OTHER OUTGO</u></b>			
Debt Service-Principal & Interest	3,218,131	3,187,932	3,640,805
All Other Financing Sources and Uses	3,348,393	2,119,044	2,070,495
<b>TOTAL, OTHER OUTGO</b>	<b>6,566,524</b>	<b>5,306,976</b>	<b>5,711,300</b>
<b>TOTAL, EXPENDITURES</b>	<b>\$ 7,726,782</b>	<b>\$ 6,057,343</b>	<b>\$ 5,920,415</b>
<b>TOTAL REVENUES</b>	<b>7,301,668</b>	<b>13,835,924</b>	<b>5,852,973</b>
<b>TOTAL EXPENDITURES</b>	<b>7,726,782</b>	<b>6,057,343</b>	<b>5,920,415</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(425,114)</b>	<b>7,778,581</b>	<b>(67,442)</b>
<b>BEGINNING BALANCE JULY 1</b>	<b>7,833,307</b>	<b>7,408,193</b>	<b>15,186,775</b>
<b>ENDING BALANCE JUNE 30</b>	<b>\$ 7,408,193</b>	<b>\$ 15,186,775</b>	<b>\$ 15,119,333</b>
Components of Ending Fund Balance:			
<u>Designated Amounts:</u>			
Facilities Projects:	\$ 7,408,193	\$ 15,186,775	\$ 15,119,333

**San Marcos Unified School District  
Foundation Permanent Fund 57  
2019-20 Adopted Budget  
June 25, 2019**

	<b>Actuals 2017-18</b>	<b>Estimated Actuals 2018-19</b>	<b>Adopted Budget 2019-20</b>
<b>REVENUE</b>			
<b><u>LOCAL REVENUES</u></b>			
Interest	567	431	100
<b>TOTAL, LOCAL REVENUES</b>	<b>567</b>	<b>431</b>	<b>100</b>
<b>TOTAL, REVENUES</b>	<b>\$ 567</b>	<b>\$ 431</b>	<b>\$ 100</b>
<b>EXPENDITURES</b>			
<b><u>BOOKS AND SUPPLIES</u></b>			
Materials and Supplies	-	-	-
<b>TOTAL, BOOKS AND SUPPLIES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL, EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
TOTAL REVENUES	567	431	100
TOTAL EXPENDITURES	-	-	-
NET INCREASE (DECREASE) IN FUND BALANCE	<b>567</b>	<b>431</b>	<b>100</b>
BEGINNING BALANCE JULY 1	37,295	37,862	38,293
<b>ENDING BALANCE JUNE 30</b>	<b>\$ 37,862</b>	<b>\$ 38,293</b>	<b>\$ 38,393</b>

Components of Ending Fund Balance:  
Designated Amounts:

Board and Donor Approved Expenditures:	\$	37,862	\$	38,293	\$	38,393
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**San Marcos Unified School District  
Other Enterprise Fund 63  
2019-20 Adopted Budget  
June 25, 2019**

	<b>Actuals 2017-18</b>	<b>Estimated Actuals 2018-19</b>	<b>Adopted Budget 2019-20</b>
<b>REVENUE</b>			
<b><u>Local Revenues:</u></b>			
Other Local Revenues	3,208,340	3,340,234	3,377,000
<b>TOTAL, LOCAL REVENUES</b>	<b>3,208,340</b>	<b>3,340,234</b>	<b>3,377,000</b>
Interfund Transfer	-	-	-
<b>TOTAL, REVENUES</b>	<b>\$ 3,208,340</b>	<b>\$ 3,340,234</b>	<b>\$ 3,377,000</b>
<b>EXPENDITURES</b>			
<b><u>Salaries and Benefits:</u></b>			
Salaries	2,047,042	2,222,896	2,160,436
Employee Benefits	491,745	671,720	610,407
<b>TOTAL SALARIES AND BENEFITS</b>	<b>2,538,786</b>	<b>2,894,616</b>	<b>2,770,843</b>
<b><u>Books and Supplies:</u></b>			
Books and Supplies	157,071	224,053	233,800
<b>TOTAL, BOOKS AND SUPPLIES</b>	<b>157,071</b>	<b>224,053</b>	<b>233,800</b>
<b><u>Services and Other Operating Expenses:</u></b>			
Contracted Services, Operating Expenses	202,850	241,865	233,950
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>	<b>202,850</b>	<b>241,865</b>	<b>233,950</b>
<b><u>Other Financing Sources and Uses:</u></b>			
Other Transfers Out	300,000	-	-
<b>TOTAL, EXPENDITURES</b>	<b>\$ 3,198,707</b>	<b>\$ 3,360,534</b>	<b>\$ 3,238,593</b>
TOTAL REVENUES	3,208,340	3,340,234	3,377,000
TOTAL EXPENDITURES	3,198,707	3,360,534	3,238,593
NET INCREASE (DECREASE) IN FUND BALANCE	<b>9,633</b>	<b>(20,300)</b>	<b>138,407</b>
BEGINNING BALANCE JULY 1	607,205	616,836	596,536
<b>ENDING BALANCE JUNE 30</b>	<b>\$ 616,836</b>	<b>\$ 596,536</b>	<b>\$ 734,943</b>

**San Marcos Unified School District  
Deductible Insurance Loss Fund 67-30  
2019-20 Adopted Budget  
June 25, 2019**

	<b>Actuals 2017-18</b>	<b>Estimated Actuals 2018-19</b>	<b>Adopted Budget 2019-20</b>
<b>REVENUE</b>			
<b><u>LOCAL REVENUES</u></b>			
Interest	-	-	-
All Other Local Revenue	64,936	67,622	55,100
Transfer in	10,000	150,000	150,000
<b>TOTAL, LOCAL REVENUES</b>	<b>74,936</b>	<b>217,622</b>	<b>205,100</b>
<b>TOTAL, REVENUES</b>	<b>\$ 74,936</b>	<b>\$ 217,622</b>	<b>\$ 205,100</b>
<b><u>EXPENDITURES</u></b>			
<b><u>Salaries and Benefits:</u></b>			
Salaries	70,411	99,069	101,043
Employee Benefits	26,878	41,264	44,400
<b>TOTAL SALARIES AND BENEFITS</b>	<b>97,289</b>	<b>140,333</b>	<b>145,443</b>
Materials and Supplies	7,627	23,826	13,000
Non-capitalized equipment	580	-	-
Contracted Services & Deductible	36,317	61,120	28,300
Transfer of Direct Costs	1,286	-	-
Depreciation	2,824	-	-
<b>TOTAL, EXPENDITURES</b>	<b>\$ 145,922</b>	<b>\$ 225,279</b>	<b>\$ 186,743</b>
 TOTAL REVENUES	 74,936	 217,622	 205,100
TOTAL EXPENDITURES	145,922	225,279	186,743
NET INCREASE (DECREASE) IN FUND BALANCE	<b>(70,987)</b>	<b>(7,657)</b>	<b>18,357</b>
BEGINNING BALANCE JULY 1	199,177	128,190	120,533
<b>ENDING BALANCE JUNE 30</b>	<b>\$ 128,190</b>	<b>\$ 120,533</b>	<b>\$ 138,890</b>

Components of Ending Fund Balance:  
Designated Amounts:

Other Designation: \$ 128,190 \$ 120,533 \$ 138,890

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	182,516,904.00	1,062,622.00	183,579,526.00	188,951,499.00	1,036,000.00	189,987,499.00	3.5%
2) Federal Revenue		8100-8299	871,661.66	9,315,125.14	10,186,786.80	346,000.00	7,947,291.39	8,293,291.39	-18.6%
3) Other State Revenue		8300-8599	7,815,080.20	11,905,214.76	19,720,294.96	4,029,000.00	11,160,667.00	15,189,667.00	-23.0%
4) Other Local Revenue		8600-8799	2,941,811.84	10,457,977.04	13,399,788.88	1,106,288.00	10,786,329.00	11,892,617.00	-11.2%
5) TOTAL, REVENUES			194,145,457.70	32,740,938.94	226,886,396.64	194,432,787.00	30,930,287.39	225,363,074.39	-0.7%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	82,287,192.23	19,619,147.79	101,906,340.02	86,349,643.09	20,607,801.39	106,957,444.48	5.0%
2) Classified Salaries		2000-2999	20,841,199.18	11,076,059.01	31,917,258.19	19,893,636.62	12,660,616.08	32,554,252.70	2.0%
3) Employee Benefits		3000-3999	42,701,933.34	19,983,554.78	62,685,488.12	44,385,171.65	22,004,324.77	66,389,496.42	5.9%
4) Books and Supplies		4000-4999	3,105,075.94	3,432,681.33	6,537,757.27	4,853,177.68	2,758,133.56	7,611,311.24	16.4%
5) Services and Other Operating Expenditures		5000-5999	9,277,154.55	10,745,549.54	20,022,704.09	8,673,618.37	10,816,103.16	19,489,721.53	-2.7%
6) Capital Outlay		6000-6999	116,129.75	886,660.00	1,002,789.75	11,452.00	135,000.00	146,452.00	-85.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	68,590.00	2,265,009.00	2,333,599.00	58,323.24	844,000.00	902,323.24	-61.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(562,662.82)	225,619.29	(337,043.53)	(483,452.57)	171,286.00	(312,166.57)	-7.4%
9) TOTAL, EXPENDITURES			157,834,612.17	68,234,280.74	226,068,892.91	163,741,570.08	69,997,264.96	233,738,835.04	3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			36,310,845.53	(35,493,341.80)	817,503.73	30,691,216.92	(39,066,977.57)	(8,375,760.65)	-1124.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(36,536,929.51)	36,536,929.51	0.00	(38,724,393.75)	38,724,393.75	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(36,686,929.51)	36,536,929.51	(150,000.00)	(38,874,393.75)	38,724,393.75	(150,000.00)	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(376,083.98)	1,043,587.71	667,503.73	(8,183,176.83)	(342,583.82)	(8,525,760.65)	-1377.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	25,531,216.07	5,281,432.45	30,812,648.52	25,155,132.09	6,325,020.16	31,480,152.25	2.2%
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)			25,531,216.07	5,281,432.45	30,812,648.52	25,155,132.09	6,325,020.16	31,480,152.25	2.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,531,216.07	5,281,432.45	30,812,648.52	25,155,132.09	6,325,020.16	31,480,152.25	2.2%
2) Ending Balance, June 30 (E + F1e)			25,155,132.09	6,325,020.16	31,480,152.25	16,971,955.26	5,982,436.34	22,954,391.60	-27.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	340,000.00	0.00	340,000.00	340,000.00	0.00	340,000.00	0.0%
Stores		9712	142,652.00	0.00	142,652.00	142,652.00	0.00	142,652.00	0.0%
Prepaid Items		9713	1,796,601.80	0.00	1,796,601.80	1,796,601.80	0.00	1,796,601.80	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,325,020.66	6,325,020.66	0.00	5,982,436.93	5,982,436.93	-5.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,757,241.00	0.00	1,757,241.00	1,528,452.00	0.00	1,528,452.00	-13.0%
Site Carry-Over	0000	9760				865,000.00		865,000.00	
Health Benefit Savings	0000	9760				122,860.00		122,860.00	
Mandate Cost Reimbursement	0000	9760				0.00			
Categorical Ending Balance	0000	9760				42,000.00		42,000.00	
Instructional Materials	1100	9760				498,592.00		498,592.00	
Site-Carry-Over	0000	9760	865,000.00		865,000.00				
Health Benefit Savings	0000	9760	351,649.00		351,649.00				
Mandate Cost Reimbursement	0000	9760	0.00						
Categorical Ending Balance	0000	9760	42,000.00		42,000.00				
Instructional Materials	1100	9760	498,592.00		498,592.00				
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,787,000.00	0.00	6,787,000.00	7,017,000.00	0.00	7,017,000.00	3.4%
Unassigned/Unappropriated Amount		9790	14,331,637.29	(0.50)	14,331,636.79	6,147,249.46	(0.59)	6,147,248.87	-57.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
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				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	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				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	96,185,127.00	0.00	96,185,127.00	102,451,499.00	0.00	102,451,499.00	6.5%
Education Protection Account State Aid - Current Year		8012	25,737,136.00	0.00	25,737,136.00	25,500,000.00	0.00	25,500,000.00	-0.9%
State Aid - Prior Years		8019	265,153.00	0.00	265,153.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	274,755.00	0.00	274,755.00	200,000.00	0.00	200,000.00	-27.2%
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	41,485,994.00	0.00	41,485,994.00	42,345,000.00	0.00	42,345,000.00	2.1%
Unsecured Roll Taxes		8042	1,297,239.00	0.00	1,297,239.00	1,300,000.00	0.00	1,300,000.00	0.2%
Prior Years' Taxes		8043	(9,250.00)	0.00	(9,250.00)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	2,260,891.00	0.00	2,260,891.00	2,400,000.00	0.00	2,400,000.00	6.2%
Education Revenue Augmentation Fund (ERAF)		8045	(154,085.00)	0.00	(154,085.00)	(160,000.00)	0.00	(160,000.00)	3.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	15,609,217.00	0.00	15,609,217.00	15,400,000.00	0.00	15,400,000.00	-1.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>182,952,177.00</b>	<b>0.00</b>	<b>182,952,177.00</b>	<b>189,436,499.00</b>	<b>0.00</b>	<b>189,436,499.00</b>	<b>3.5%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(435,273.00)	0.00	(435,273.00)	(485,000.00)	0.00	(485,000.00)	11.4%
Property Taxes Transfers		8097	0.00	1,062,622.00	1,062,622.00	0.00	1,036,000.00	1,036,000.00	-2.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			182,516,904.00	1,062,622.00	183,579,526.00	188,951,499.00	1,036,000.00	189,987,499.00	3.5%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,620,230.00	3,620,230.00	0.00	3,715,000.00	3,715,000.00	2.6%
Special Education Discretionary Grants		8182	0.00	350,623.00	350,623.00	0.00	346,207.00	346,207.00	-1.3%
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	406,646.71	406,646.71	0.00	355,100.00	355,100.00	-12.7%
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		3,012,036.97	3,012,036.97		2,430,013.00	2,430,013.00	-19.3%
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		578,327.75	578,327.75		387,583.00	387,583.00	-33.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		32,848.00	32,848.00	New



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		450,368.39	450,368.39		327,616.00	327,616.00	-27.3%
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		540,302.00	540,302.00		0.00	0.00	-100.0%
Career and Technical Education	3500-3599	8290		111,869.00	111,869.00		120,000.00	120,000.00	7.3%
All Other Federal Revenue	All Other	8290	871,661.66	244,721.32	1,116,382.98	346,000.00	232,924.39	578,924.39	-48.1%
<b>TOTAL, FEDERAL REVENUE</b>			871,661.66	9,315,125.14	10,186,786.80	346,000.00	7,947,291.39	8,293,291.39	-18.6%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,494,167.00	0.00	4,494,167.00	800,000.00	0.00	800,000.00	-82.2%
Lottery - Unrestricted and Instructional Materials		8560	3,251,911.20	1,220,237.03	4,472,148.23	3,180,000.00	1,116,000.00	4,296,000.00	-3.9%
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		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		747,752.73	747,752.73		262,000.00	262,000.00	-65.0%
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	69,002.00	9,937,225.00	10,006,227.00	49,000.00	9,782,667.00	9,831,667.00	-1.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>7,815,080.20</b>	<b>11,905,214.76</b>	<b>19,720,294.96</b>	<b>4,029,000.00</b>	<b>11,160,667.00</b>	<b>15,189,667.00</b>	<b>-23.0%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	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	28,018.69	0.00	28,018.69	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	156,040.00	0.00	156,040.00	143,600.00	0.00	143,600.00	-8.0%
Interest		8660	405,421.97	0.00	405,421.97	166,000.00	0.00	166,000.00	-59.1%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	916,971.97	916,971.97	0.00	912,991.00	912,991.00	-0.4%
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									

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,222,886.18	220,356.60	2,443,242.78	689,937.00	343,338.00	1,033,275.00	-57.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	129,445.00	0.00	129,445.00	106,751.00	0.00	106,751.00	-17.5%
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		9,320,648.47	9,320,648.47		9,530,000.00	9,530,000.00	2.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,941,811.84</b>	<b>10,457,977.04</b>	<b>13,399,788.88</b>	<b>1,106,288.00</b>	<b>10,786,329.00</b>	<b>11,892,617.00</b>	<b>-11.2%</b>
<b>TOTAL, REVENUES</b>			<b>194,145,457.70</b>	<b>32,740,938.94</b>	<b>226,886,396.64</b>	<b>194,432,787.00</b>	<b>30,930,287.39</b>	<b>225,363,074.39</b>	<b>-0.7%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	67,829,773.26	18,294,786.28	86,124,559.54	71,136,452.37	19,214,042.66	90,350,495.03	4.9%
Certificated Pupil Support Salaries		1200	6,413,852.36	148,212.67	6,562,065.03	6,760,224.93	60,160.47	6,820,385.40	3.9%
Certificated Supervisors' and Administrators' Salaries		1300	7,736,967.16	1,029,297.50	8,766,264.66	8,075,600.76	1,072,847.08	9,148,447.84	4.4%
Other Certificated Salaries		1900	306,599.45	146,851.34	453,450.79	377,365.03	260,751.18	638,116.21	40.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>82,287,192.23</b>	<b>19,619,147.79</b>	<b>101,906,340.02</b>	<b>86,349,643.09</b>	<b>20,607,801.39</b>	<b>106,957,444.48</b>	<b>5.0%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,450,974.88	8,264,854.42	9,715,829.30	1,140,215.20	9,508,505.54	10,648,720.74	9.6%
Classified Support Salaries		2200	10,141,850.70	1,158,879.70	11,300,730.40	9,277,605.15	1,249,179.84	10,526,784.99	-6.8%
Classified Supervisors' and Administrators' Salaries		2300	1,036,175.78	459,675.94	1,495,851.72	1,057,178.38	502,615.66	1,559,794.04	4.3%
Clerical, Technical and Office Salaries		2400	7,475,905.84	752,430.69	8,228,336.53	7,671,366.24	778,139.93	8,449,506.17	2.7%
Other Classified Salaries		2900	736,291.98	440,218.26	1,176,510.24	747,271.65	622,175.11	1,369,446.76	16.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>20,841,199.18</b>	<b>11,076,059.01</b>	<b>31,917,258.19</b>	<b>19,893,636.62</b>	<b>12,660,616.08</b>	<b>32,554,252.70</b>	<b>2.0%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	13,337,907.99	10,752,160.03	24,090,068.02	14,403,297.15	11,536,740.13	25,940,037.28	7.7%
PERS		3201-3202	3,164,282.46	1,613,229.78	4,777,512.24	3,480,377.54	2,230,772.37	5,711,149.91	19.5%
OASDI/Medicare/Alternative		3301-3302	2,796,797.61	1,141,646.79	3,938,444.40	2,831,960.06	1,262,833.42	4,094,793.48	4.0%
Health and Welfare Benefits		3401-3402	17,877,046.63	6,016,393.82	23,893,440.45	18,030,232.46	6,485,003.54	24,515,236.00	2.6%
Unemployment Insurance		3501-3502	59,974.29	15,573.50	75,547.79	53,002.92	16,598.86	69,601.78	-7.9%
Workers' Compensation		3601-3602	1,416,549.18	427,484.29	1,844,033.47	1,461,406.79	458,876.45	1,920,283.24	4.1%
OPEB, Allocated		3701-3702	3,454,861.83	0.00	3,454,861.83	3,534,046.00	0.00	3,534,046.00	2.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	594,513.35	17,066.57	611,579.92	590,848.73	13,500.00	604,348.73	-1.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>42,701,933.34</b>	<b>19,983,554.78</b>	<b>62,685,488.12</b>	<b>44,385,171.65</b>	<b>22,004,324.77</b>	<b>66,389,496.42</b>	<b>5.9%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	352,027.00	352,027.00	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	56,048.82	80,049.39	136,098.21	1,270.00	5,000.00	6,270.00	-95.4%
Materials and Supplies		4300	2,408,245.85	2,609,315.79	5,017,561.64	3,937,346.68	2,453,861.56	6,391,208.24	27.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	640,781.27	391,289.15	1,032,070.42	914,561.00	299,272.00	1,213,833.00	17.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,105,075.94</b>	<b>3,432,681.33</b>	<b>6,537,757.27</b>	<b>4,853,177.68</b>	<b>2,758,133.56</b>	<b>7,611,311.24</b>	<b>16.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	2,275,507.00	2,275,507.00	0.00	2,378,233.00	2,378,233.00	4.5%
Travel and Conferences		5200	222,078.31	151,955.27	374,033.58	147,708.00	108,904.00	256,612.00	-31.4%
Dues and Memberships		5300	45,830.00	23,149.00	68,979.00	33,342.00	0.00	33,342.00	-51.7%
Insurance		5400 - 5450	1,090,885.00	0.00	1,090,885.00	1,090,885.00	0.00	1,090,885.00	0.0%
Operations and Housekeeping Services		5500	4,903,000.00	0.00	4,903,000.00	4,963,500.00	0.00	4,963,500.00	1.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	653,485.21	2,916,135.96	3,569,621.17	556,151.00	3,745,243.93	4,301,394.93	20.5%
Transfers of Direct Costs		5710	(979,729.00)	979,729.00	0.00	(539,115.00)	539,115.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(357,739.00)	0.00	(357,739.00)	(349,029.00)	0.00	(349,029.00)	-2.4%
Professional/Consulting Services and Operating Expenditures		5800	3,377,374.03	4,387,773.31	7,765,147.34	2,441,882.37	4,044,607.23	6,486,489.60	-16.5%
Communications		5900	321,970.00	11,300.00	333,270.00	328,294.00	0.00	328,294.00	-1.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,277,154.55</b>	<b>10,745,549.54</b>	<b>20,022,704.09</b>	<b>8,673,618.37</b>	<b>10,816,103.16</b>	<b>19,489,721.53</b>	<b>-2.7%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	16,625.00	18,500.00	35,125.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	502,160.00	502,160.00	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	99,504.75	308,000.00	407,504.75	11,452.00	135,000.00	146,452.00	-64.1%
Equipment Replacement		6500	0.00	58,000.00	58,000.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>116,129.75</b>	<b>886,660.00</b>	<b>1,002,789.75</b>	<b>11,452.00</b>	<b>135,000.00</b>	<b>146,452.00</b>	<b>-85.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	80,000.00	80,000.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	0.00	2,185,009.00	2,185,009.00	0.00	844,000.00	844,000.00	-61.4%
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%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	7,505.79	0.00	7,505.79	2,833.95	0.00	2,833.95	-62.2%
Other Debt Service - Principal		7439	61,084.21	0.00	61,084.21	55,489.29	0.00	55,489.29	-9.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			68,590.00	2,265,009.00	2,333,599.00	58,323.24	844,000.00	902,323.24	-61.3%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(225,619.29)	225,619.29	0.00	(171,286.00)	171,286.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(337,043.53)	0.00	(337,043.53)	(312,166.57)	0.00	(312,166.57)	-7.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(562,662.82)	225,619.29	(337,043.53)	(483,452.57)	171,286.00	(312,166.57)	-7.4%
TOTAL, EXPENDITURES			157,834,612.17	68,234,280.74	226,068,892.91	163,741,570.08	69,997,264.96	233,738,835.04	3.4%



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(36,536,929.51)	36,536,929.51	0.00	(38,724,393.75)	38,724,393.75	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			(36,536,929.51)	36,536,929.51	0.00	(38,724,393.75)	38,724,393.75	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(36,686,929.51)	36,536,929.51	(150,000.00)	(38,874,393.75)	38,724,393.75	(150,000.00)	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	182,516,904.00	1,062,622.00	183,579,526.00	188,951,499.00	1,036,000.00	189,987,499.00	3.5%
2) Federal Revenue		8100-8299	871,661.66	9,315,125.14	10,186,786.80	346,000.00	7,947,291.39	8,293,291.39	-18.6%
3) Other State Revenue		8300-8599	7,815,080.20	11,905,214.76	19,720,294.96	4,029,000.00	11,160,667.00	15,189,667.00	-23.0%
4) Other Local Revenue		8600-8799	2,941,811.84	10,457,977.04	13,399,788.88	1,106,288.00	10,786,329.00	11,892,617.00	-11.2%
5) TOTAL, REVENUES			194,145,457.70	32,740,938.94	226,886,396.64	194,432,787.00	30,930,287.39	225,363,074.39	-0.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		101,539,489.17	52,342,084.71	153,881,573.88	107,040,239.38	55,348,144.64	162,388,384.02	5.5%
2) Instruction - Related Services	2000-2999		16,811,094.57	3,451,647.89	20,262,742.46	16,763,516.25	3,444,580.34	20,208,096.59	-0.3%
3) Pupil Services	3000-3999		15,198,198.41	2,028,691.39	17,226,889.80	15,612,425.54	1,917,784.97	17,530,210.51	1.8%
4) Ancillary Services	4000-4999		2,075,301.23	0.00	2,075,301.23	1,905,804.42	0.00	1,905,804.42	-8.2%
5) Community Services	5000-5999		456,999.44	1,299,672.88	1,756,672.32	481,247.08	1,241,871.01	1,723,118.09	-1.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	10,000.00	0.00	10,000.00	New
7) General Administration	7000-7999		8,180,630.82	225,994.29	8,406,625.11	8,698,294.73	171,286.00	8,869,580.73	5.5%
8) Plant Services	8000-8999		13,504,308.53	6,621,180.58	20,125,489.11	13,171,719.44	7,029,598.00	20,201,317.44	0.4%
9) Other Outgo	9000-9999	Except 7600-7699	68,590.00	2,265,009.00	2,333,599.00	58,323.24	844,000.00	902,323.24	-61.3%
10) TOTAL, EXPENDITURES			157,834,612.17	68,234,280.74	226,068,892.91	163,741,570.08	69,997,264.96	233,738,835.04	3.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			36,310,845.53	(35,493,341.80)	817,503.73	30,691,216.92	(39,066,977.57)	(8,375,760.65)	-1124.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(36,536,929.51)	36,536,929.51	0.00	(38,724,393.75)	38,724,393.75	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(36,686,929.51)	36,536,929.51	(150,000.00)	(38,874,393.75)	38,724,393.75	(150,000.00)	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(376,083.98)	1,043,587.71	667,503.73	(8,183,176.83)	(342,583.82)	(8,525,760.65)	-1377.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	25,531,216.07	5,281,432.45	30,812,648.52	25,155,132.09	6,325,020.16	31,480,152.25	2.2%
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)			25,531,216.07	5,281,432.45	30,812,648.52	25,155,132.09	6,325,020.16	31,480,152.25	2.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,531,216.07	5,281,432.45	30,812,648.52	25,155,132.09	6,325,020.16	31,480,152.25	2.2%
2) Ending Balance, June 30 (E + F1e)			25,155,132.09	6,325,020.16	31,480,152.25	16,971,955.26	5,982,436.34	22,954,391.60	-27.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	340,000.00	0.00	340,000.00	340,000.00	0.00	340,000.00	0.0%
Stores		9712	142,652.00	0.00	142,652.00	142,652.00	0.00	142,652.00	0.0%
Prepaid Items		9713	1,796,601.80	0.00	1,796,601.80	1,796,601.80	0.00	1,796,601.80	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,325,020.66	6,325,020.66	0.00	5,982,436.93	5,982,436.93	-5.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
Site Carry-Over	0000	9760				865,000.00		865,000.00	
Health Benefit Savings	0000	9760				122,860.00		122,860.00	
Mandate Cost Reimbursement	0000	9760				0.00			
Categorical Ending Balance	0000	9760				42,000.00		42,000.00	
Instructional Materials	1100	9760				498,592.00		498,592.00	
Site-Carry-Over	0000	9760	865,000.00		865,000.00				
Health Benefit Savings	0000	9760	351,649.00		351,649.00				
Mandate Cost Reimbursement	0000	9760	0.00						
Categorical Ending Balance	0000	9760	42,000.00		42,000.00				
Instructional Materials	1100	9760	498,592.00		498,592.00				
d) Assigned									
Other Assignments (by Resource/Object)									
		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,787,000.00	0.00	6,787,000.00	7,017,000.00	0.00	7,017,000.00	3.4%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unassigned/Unappropriated Amount		9790	14,331,637.29	(0.50)	14,331,636.79	6,147,249.46	(0.59)	6,147,248.87	-57.1%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
5640	Medi-Cal Billing Option	55,851.23	55,851.23
6300	Lottery: Instructional Materials	1,384,798.82	1,384,798.82
6520	Special Ed: Project Workability I LEA	0.01	0.00
7311	Classified School Employee Professional Development Block Grant	111,842.00	111,842.00
7510	Low-Performing Students Block Grant	879,331.00	536,747.28
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectio	3,893,197.60	3,893,197.60
Total, Restricted Balance		<u>6,325,020.66</u>	<u>5,982,436.93</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	23,731.00	23,731.00	0.0%
3) Other State Revenue		8300-8599	98,194.00	94,931.00	-3.3%
4) Other Local Revenue		8600-8799	136.43	0.00	-100.0%
5) TOTAL, REVENUES			122,061.43	118,662.00	-2.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	53,662.00	37,247.00	-30.6%
2) Classified Salaries		2000-2999	26,350.51	18,771.60	-28.8%
3) Employee Benefits		3000-3999	17,392.97	13,051.48	-25.0%
4) Books and Supplies		4000-4999	12,164.33	18,282.47	50.3%
5) Services and Other Operating Expenditures		5000-5999	17,108.26	27,869.47	62.9%
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	3,917.00	3,440.00	-12.2%
9) TOTAL, EXPENDITURES			130,595.07	118,662.02	-9.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,533.64)	(0.02)	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,533.64)	(0.02)	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,853.03	6,319.39	-57.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,853.03	6,319.39	-57.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,853.03	6,319.39	-57.5%
2) Ending Balance, June 30 (E + F1e)			6,319.39	6,319.37	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			6,276.70	6,276.68	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	42.69	42.69	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	23,731.00	23,731.00	0.0%
TOTAL, FEDERAL REVENUE			23,731.00	23,731.00	0.0%
<b>OTHER STATE REVENUE</b>					
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	96,774.00	93,511.00	-3.4%
All Other State Revenue	All Other	8590	1,420.00	1,420.00	0.0%
TOTAL, OTHER STATE REVENUE			98,194.00	94,931.00	-3.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	136.43	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	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			136.43	0.00	-100.0%
<b>TOTAL, REVENUES</b>			122,061.43	118,662.00	-2.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	53,662.00	37,247.00	-30.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>53,662.00</b>	<b>37,247.00</b>	<b>-30.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	13,439.00	7,000.00	-47.9%
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	12,911.51	11,771.60	-8.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>26,350.51</b>	<b>18,771.60</b>	<b>-28.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	8,736.00	6,370.00	-27.1%
PERS		3201-3202	4,716.40	3,889.61	-17.5%
OASDI/Medicare/Alternative		3301-3302	2,793.37	1,976.53	-29.2%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	41.63	28.89	-30.6%
Workers' Compensation		3601-3602	1,105.57	786.45	-28.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>17,392.97</b>	<b>13,051.48</b>	<b>-25.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,164.33	18,282.47	50.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>12,164.33</b>	<b>18,282.47</b>	<b>50.3%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,094.00	13,033.00	-0.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	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	4,014.26	14,836.47	269.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>17,108.26</b>	<b>27,869.47</b>	<b>62.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	3,917.00	3,440.00	-12.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,917.00	3,440.00	-12.2%
TOTAL, EXPENDITURES			130,595.07	118,662.02	-9.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	23,731.00	23,731.00	0.0%
3) Other State Revenue		8300-8599	98,194.00	94,931.00	-3.3%
4) Other Local Revenue		8600-8799	136.43	0.00	-100.0%
5) TOTAL, REVENUES			122,061.43	118,662.00	-2.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		108,305.59	99,940.94	-7.7%
2) Instruction - Related Services	2000-2999		16,372.48	15,281.08	-6.7%
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		3,917.00	3,440.00	-12.2%
8) Plant Services	8000-8999		2,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			130,595.07	118,662.02	-9.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(8,533.64)	(0.02)	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,533.64)	(0.02)	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,853.03	6,319.39	-57.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,853.03	6,319.39	-57.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,853.03	6,319.39	-57.5%
2) Ending Balance, June 30 (E + F1e)			6,319.39	6,319.37	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			6,276.70	6,276.68	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	42.69	42.69	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%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
6391	Adult Education Program	6,276.70	6,276.68
Total, Restricted Balance		<u>6,276.70</u>	<u>6,276.68</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,957,608.00	5,851,651.04	-1.8%
3) Other State Revenue		8300-8599	405,035.00	367,280.03	-9.3%
4) Other Local Revenue		8600-8799	2,228,685.00	1,922,923.82	-13.7%
5) TOTAL, REVENUES			8,591,328.00	8,141,854.89	-5.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,203,054.99	3,025,685.57	-5.5%
3) Employee Benefits		3000-3999	912,492.75	871,114.55	-4.5%
4) Books and Supplies		4000-4999	3,947,566.86	3,785,218.14	-4.1%
5) Services and Other Operating Expenditures		5000-5999	413,314.46	399,829.00	-3.3%
6) Capital Outlay		6000-6999	27,410.32	20,000.00	-27.0%
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	333,126.53	308,726.57	-7.3%
9) TOTAL, EXPENDITURES			8,836,965.91	8,410,573.83	-4.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(245,637.91)	(268,718.94)	9.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(245,637.91)	(268,718.94)	9.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,900,657.29	1,655,019.38	-12.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,900,657.29	1,655,019.38	-12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,900,657.29	1,655,019.38	-12.9%
2) Ending Balance, June 30 (E + F1e)			1,655,019.38	1,386,300.44	-16.2%
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			1,655,019.38	1,386,300.44	-16.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	5,957,608.00	5,851,651.04	-1.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>5,957,608.00</b>	<b>5,851,651.04</b>	<b>-1.8%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	405,035.00	367,280.03	-9.3%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>405,035.00</b>	<b>367,280.03</b>	<b>-9.3%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,208,685.00	1,903,923.82	-13.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	19,000.00	19,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,000.00	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,228,685.00</b>	<b>1,922,923.82</b>	<b>-13.7%</b>
<b>TOTAL, REVENUES</b>			<b>8,591,328.00</b>	<b>8,141,854.89</b>	<b>-5.2%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,413,293.34	2,336,062.88	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	437,315.00	375,119.64	-14.2%
Clerical, Technical and Office Salaries		2400	352,446.65	314,503.05	-10.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,203,054.99</b>	<b>3,025,685.57</b>	<b>-5.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	313,712.87	311,124.41	-0.8%
OASDI/Medicare/Alternative		3301-3302	235,695.31	231,579.70	-1.7%
Health and Welfare Benefits		3401-3402	242,409.33	214,776.00	-11.4%
Unemployment Insurance		3501-3502	1,537.48	1,513.60	-1.6%
Workers' Compensation		3601-3602	43,121.10	41,775.16	-3.1%
OPEB, Allocated		3701-3702	74,516.00	68,845.68	-7.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,500.66	1,500.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>912,492.75</b>	<b>871,114.55</b>	<b>-4.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	93,423.00	90,000.00	-3.7%
Noncapitalized Equipment		4400	39,257.00	25,000.00	-36.3%
Food		4700	3,814,886.86	3,670,218.14	-3.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,947,566.86</b>	<b>3,785,218.14</b>	<b>-4.1%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,700.00	10,000.00	-32.0%
Dues and Memberships		5300	4,500.00	4,500.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	30,000.00	30,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	121,665.00	119,500.00	-1.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	192,259.00	182,379.00	-5.1%
Professional/Consulting Services and Operating Expenditures		5800	47,090.46	50,350.00	6.9%
Communications		5900	3,100.00	3,100.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>413,314.46</b>	<b>399,829.00</b>	<b>-3.3%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	2,405.49	10,000.00	315.7%
Equipment Replacement		6500	25,004.83	10,000.00	-60.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>27,410.32</b>	<b>20,000.00</b>	<b>-27.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	333,126.53	308,726.57	-7.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>333,126.53</b>	<b>308,726.57</b>	<b>-7.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,836,965.91</b>	<b>8,410,573.83</b>	<b>-4.8%</b>



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,957,608.00	5,851,651.04	-1.8%
3) Other State Revenue		8300-8599	405,035.00	367,280.03	-9.3%
4) Other Local Revenue		8600-8799	2,228,685.00	1,922,923.82	-13.7%
5) TOTAL, REVENUES			8,591,328.00	8,141,854.89	-5.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		8,328,325.38	7,921,968.26	-4.9%
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		333,126.53	308,726.57	-7.3%
8) Plant Services	8000-8999		175,514.00	179,879.00	2.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,836,965.91	8,410,573.83	-4.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(245,637.91)	(268,718.94)	9.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(245,637.91)	(268,718.94)	9.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,900,657.29	1,655,019.38	-12.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,900,657.29	1,655,019.38	-12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,900,657.29	1,655,019.38	-12.9%
2) Ending Balance, June 30 (E + F1e)			1,655,019.38	1,386,300.44	-16.2%
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			1,655,019.38	1,386,300.44	-16.2%
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%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	1,513,148.74	873,709.32
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	141,870.64	512,591.12
Total, Restricted Balance		<u>1,655,019.38</u>	<u>1,386,300.44</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	677.75	100.00	-85.2%
5) TOTAL, REVENUES			677.75	100.00	-85.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			500.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			177.75	100.00	-43.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			177.75	100.00	-43.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	55,201.96	55,379.71	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,201.96	55,379.71	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,201.96	55,379.71	0.3%
2) Ending Balance, June 30 (E + F1e)			55,379.71	55,479.71	0.2%
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			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	55,379.71	55,479.71	0.2%
Donor & Board Approved Expenses	0000	9780		55,479.71	
Donor & Board Approved Expenses	0000	9780	55,379.71		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	627.75	100.00	-84.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	50.00	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			677.75	100.00	-85.2%
<b>TOTAL, REVENUES</b>			677.75	100.00	-85.2%



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
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%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	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	500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>500.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>500.00</b>	<b>0.00</b>	<b>-100.0%</b>

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	677.75	100.00	-85.2%
5) TOTAL, REVENUES			677.75	100.00	-85.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		400.00	0.00	-100.0%
5) Community Services	5000-5999		100.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			500.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			177.75	100.00	-43.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			177.75	100.00	-43.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	55,201.96	55,379.71	0.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			55,201.96	55,379.71	0.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			55,201.96	55,379.71	0.3%
2) Ending Balance, June 30 (E + F1e)					
			55,379.71	55,479.71	0.2%
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	55,379.71	55,479.71	0.2%
Donor & Board Approved Expenses					
	0000	9780		55,479.71	
Donor & Board Approved Expenses					
	0000	9780	55,379.71		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
<hr/>		<hr/>	
Total, Restricted Balance		0.00	0.00
		<hr/>	

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	378,920.40	75,000.00	-80.2%
5) TOTAL, REVENUES			378,920.40	75,000.00	-80.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	485,688.20	1,246,970.00	156.7%
5) Services and Other Operating Expenditures		5000-5999	15,849.23	433,651.00	2636.1%
6) Capital Outlay		6000-6999	15,466,801.19	14,244,520.00	-7.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,968,338.62	15,925,141.00	-0.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(15,589,418.22)	(15,850,141.00)	1.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(15,589,418.22)	(15,850,141.00)	1.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,400,281.07	22,810,862.85	-40.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,400,281.07	22,810,862.85	-40.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,400,281.07	22,810,862.85	-40.6%
2) Ending Balance, June 30 (E + F1e)			22,810,862.85	6,960,721.85	-69.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	22,810,862.85	6,960,721.85	-69.5%
Facilities Projects	0000	9780		6,960,721.85	
Facilities Projects	0000	9780	22,810,862.85		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	378,920.40	75,000.00	-80.2%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			378,920.40	75,000.00	-80.2%
<b>TOTAL, REVENUES</b>			378,920.40	75,000.00	-80.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	299,840.00	1,010,829.00	237.1%
Noncapitalized Equipment		4400	185,848.20	236,141.00	27.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			485,688.20	1,246,970.00	156.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,328.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	11,521.23	433,651.00	3663.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>15,849.23</b>	<b>433,651.00</b>	<b>2636.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,466,801.19	14,238,520.00	-7.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	6,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>15,466,801.19</b>	<b>14,244,520.00</b>	<b>-7.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>15,968,338.62</b>	<b>15,925,141.00</b>	<b>-0.3%</b>

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

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	378,920.40	75,000.00	-80.2%
5) TOTAL, REVENUES			378,920.40	75,000.00	-80.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		15,968,338.62	15,925,141.00	-0.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			15,968,338.62	15,925,141.00	-0.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(15,589,418.22)	(15,850,141.00)	1.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(15,589,418.22)	(15,850,141.00)	1.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,400,281.07	22,810,862.85	-40.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,400,281.07	22,810,862.85	-40.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,400,281.07	22,810,862.85	-40.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	22,810,862.85	6,960,721.85	-69.5%
Facilities Projects	0000	9780		6,960,721.85	
Facilities Projects	0000	9780	22,810,862.85		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,970,176.51	8,796,000.00	-11.8%
5) TOTAL, REVENUES			9,970,176.51	8,796,000.00	-11.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	662,161.58	691,401.73	4.4%
3) Employee Benefits		3000-3999	279,470.03	292,273.57	4.6%
4) Books and Supplies		4000-4999	557,548.41	1,767,165.00	217.0%
5) Services and Other Operating Expenditures		5000-5999	603,876.00	903,190.00	49.6%
6) Capital Outlay		6000-6999	19,377,427.00	21,894,257.00	13.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	9,061,699.77	8,982,369.87	-0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,542,182.79	34,530,657.17	13.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(20,572,006.28)	(25,734,657.17)	25.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,070,599.00	2,070,495.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,070,599.00	2,070,495.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,501,407.28)	(23,664,162.17)	27.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	76,665,647.53	58,164,240.25	-24.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,665,647.53	58,164,240.25	-24.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,665,647.53	58,164,240.25	-24.1%
2) Ending Balance, June 30 (E + F1e)			58,164,240.25	34,500,078.08	-40.7%
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			1,014.38	1,014.38	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	58,163,225.87	34,499,063.70	-40.7%
Facilities Projects	0000	9780		34,499,063.70	
Facilities Projects	0000	9780	58,163,225.87		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	8,262,234.95	8,636,000.00	4.5%
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	809,160.94	160,000.00	-80.2%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	898,206.87	0.00	-100.0%
Other Local Revenue All Other Local Revenue					
		8699	573.75	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			9,970,176.51	8,796,000.00	-11.8%
<b>TOTAL, REVENUES</b>			9,970,176.51	8,796,000.00	-11.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	137,781.00	144,742.39	5.1%
Clerical, Technical and Office Salaries		2400	230,242.58	243,531.40	5.8%
Other Classified Salaries		2900	294,138.00	303,127.94	3.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			662,161.58	691,401.73	4.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	119,592.93	143,348.32	19.9%
OASDI/Medicare/Alternative		3301-3302	49,607.80	52,892.23	6.6%
Health and Welfare Benefits		3401-3402	100,800.00	86,454.00	-14.2%
Unemployment Insurance		3501-3502	331.45	334.93	1.0%
Workers' Compensation		3601-3602	9,137.85	9,244.09	1.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			279,470.03	292,273.57	4.6%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	364,300.10	1,388,582.00	281.2%
Noncapitalized Equipment		4400	193,248.31	378,583.00	95.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			557,548.41	1,767,165.00	217.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,340.00	25,000.00	102.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	257,560.00	266,000.00	3.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,130.00	2,300.00	103.5%
Professional/Consulting Services and Operating Expenditures		5800	329,846.00	606,390.00	83.8%
Communications		5900	3,000.00	3,500.00	16.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>603,876.00</b>	<b>903,190.00</b>	<b>49.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	904,475.00	785,223.00	-13.2%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	18,430,602.00	21,055,701.00	14.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	42,350.00	53,333.00	25.9%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>19,377,427.00</b>	<b>21,894,257.00</b>	<b>13.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	5,762,463.19	5,553,586.87	-3.6%
Other Debt Service - Principal		7439	3,299,236.58	3,428,783.00	3.9%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>9,061,699.77</b>	<b>8,982,369.87</b>	<b>-0.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>30,542,182.79</b>	<b>34,530,657.17</b>	<b>13.1%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	2,070,599.00	2,070,495.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,070,599.00	2,070,495.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,070,599.00	2,070,495.00	0.0%



Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,970,176.51	8,796,000.00	-11.8%
5) TOTAL, REVENUES			9,970,176.51	8,796,000.00	-11.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		1,127,776.61	1,308,075.30	16.0%
8) Plant Services	8000-8999		20,352,706.41	24,240,212.00	19.1%
9) Other Outgo	9000-9999	Except 7600-7699	9,061,699.77	8,982,369.87	-0.9%
10) TOTAL, EXPENDITURES			30,542,182.79	34,530,657.17	13.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(20,572,006.28)	(25,734,657.17)	25.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,070,599.00	2,070,495.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,070,599.00	2,070,495.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,501,407.28)	(23,664,162.17)	27.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	76,665,647.53	58,164,240.25	-24.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,665,647.53	58,164,240.25	-24.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,665,647.53	58,164,240.25	-24.1%
2) Ending Balance, June 30 (E + F1e)			58,164,240.25	34,500,078.08	-40.7%
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			1,014.38	1,014.38	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	58,163,225.87	34,499,063.70	-40.7%
Facilities Projects	0000	9780		34,499,063.70	
Facilities Projects	0000	9780	58,163,225.87		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
9010	Other Restricted Local	1,014.38	1,014.38
Total, Restricted Balance		<u>1,014.38</u>	<u>1,014.38</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	41,844.60	7,000.00	-83.3%
5) TOTAL, REVENUES			41,844.60	7,000.00	-83.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			41,844.60	7,000.00	-83.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			41,844.60	7,000.00	-83.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,678,461.13	3,720,305.73	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,678,461.13	3,720,305.73	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,678,461.13	3,720,305.73	1.1%
2) Ending Balance, June 30 (E + F1e)			3,720,305.73	3,727,305.73	0.2%
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			3,720,304.93	3,727,304.93	0.2%
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	0.80	0.80	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	41,844.60	7,000.00	-83.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			41,844.60	7,000.00	-83.3%
<b>TOTAL, REVENUES</b>			41,844.60	7,000.00	-83.3%

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



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

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	41,844.60	7,000.00	-83.3%
5) TOTAL, REVENUES			41,844.60	7,000.00	-83.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			41,844.60	7,000.00	-83.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			41,844.60	7,000.00	-83.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,678,461.13	3,720,305.73	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,678,461.13	3,720,305.73	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,678,461.13	3,720,305.73	1.1%
2) Ending Balance, June 30 (E + F1e)			3,720,305.73	3,727,305.73	0.2%
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			3,720,304.93	3,727,304.93	0.2%
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	0.80	0.80	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%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
7710	State School Facilities Projects	3,720,304.93	3,727,304.93
Total, Restricted Balance		<u>3,720,304.93</u>	<u>3,727,304.93</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,850.21	5,000.00	-66.3%
5) TOTAL, REVENUES			14,850.21	5,000.00	-66.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	30,200.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	900.00	0.00	-100.0%
6) Capital Outlay		6000-6999	603,400.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			634,500.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(619,649.79)	5,000.00	-100.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(619,649.79)	5,000.00	-100.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,305,461.59	685,811.80	-47.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,305,461.59	685,811.80	-47.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,305,461.59	685,811.80	-47.5%
2) Ending Balance, June 30 (E + F1e)			685,811.80	690,811.80	0.7%
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			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	685,811.80	690,811.80	0.7%
Capital Outlay	0000	9780		690,811.80	
Capitl Outlay	0000	9780	685,811.80		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	14,850.21	5,000.00	-66.3%
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			14,850.21	5,000.00	-66.3%
TOTAL, REVENUES			14,850.21	5,000.00	-66.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	30,200.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			30,200.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	900.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			900.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	603,400.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			603,400.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			634,500.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from 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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,850.21	5,000.00	-66.3%
5) TOTAL, REVENUES			14,850.21	5,000.00	-66.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		634,500.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			634,500.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(619,649.79)	5,000.00	-100.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(619,649.79)	5,000.00	-100.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,305,461.59	685,811.80	-47.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,305,461.59	685,811.80	-47.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,305,461.59	685,811.80	-47.5%
2) Ending Balance, June 30 (E + F1e)			685,811.80	690,811.80	0.7%
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			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	685,811.80	690,811.80	0.7%
Capital Outlay	0000	9780		690,811.80	
Capitl Outlay	0000	9780	685,811.80		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,587,542.43	5,852,973.00	-11.2%
5) TOTAL, REVENUES			6,587,542.43	5,852,973.00	-11.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	750,367.35	209,115.00	-72.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,187,931.75	3,640,804.58	14.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,938,299.10	3,849,919.58	-2.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,649,243.33	2,003,053.42	-24.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	48,445.36	0.00	-100.0%
b) Transfers Out		7600-7629	2,119,044.36	2,070,495.00	-2.3%
2) Other Sources/Uses					
a) Sources		8930-8979	7,199,936.80	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			5,129,337.80	(2,070,495.00)	-140.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,778,581.13	(67,441.58)	-100.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,408,194.26	15,186,775.39	105.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,408,194.26	15,186,775.39	105.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,408,194.26	15,186,775.39	105.0%
2) Ending Balance, June 30 (E + F1e)			15,186,775.39	15,119,333.81	-0.4%
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			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	15,186,775.39	15,119,333.81	-0.4%
Facilities Projects	0000	9780		15,119,333.81	
Facilities Projects	0000	9780	15,186,775.39		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	6,474,782.21	5,843,273.00	-9.8%
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	82,760.22	9,700.00	-88.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	30,000.00	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			6,587,542.43	5,852,973.00	-11.2%
<b>TOTAL, REVENUES</b>			6,587,542.43	5,852,973.00	-11.2%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	750,367.35	209,115.00	-72.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			750,367.35	209,115.00	-72.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	1,487,931.75	1,730,804.58	16.3%
Other Debt Service - Principal		7439	1,700,000.00	1,910,000.00	12.4%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			3,187,931.75	3,640,804.58	14.2%
<b>TOTAL, EXPENDITURES</b>			3,938,299.10	3,849,919.58	-2.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	48,445.36	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			48,445.36	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,119,044.36	2,070,495.00	-2.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,119,044.36	2,070,495.00	-2.3%



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	7,040,000.00	0.00	-100.0%
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	159,936.80	0.00	-100.0%
(c) TOTAL, SOURCES			7,199,936.80	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			5,129,337.80	(2,070,495.00)	-140.4%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,587,542.43	5,852,973.00	-11.2%
5) TOTAL, REVENUES			6,587,542.43	5,852,973.00	-11.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		361,465.49	209,115.00	-42.1%
9) Other Outgo	9000-9999	Except 7600-7699	3,576,833.61	3,640,804.58	1.8%
10) TOTAL, EXPENDITURES			3,938,299.10	3,849,919.58	-2.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			2,649,243.33	2,003,053.42	-24.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	48,445.36	0.00	-100.0%
b) Transfers Out		7600-7629	2,119,044.36	2,070,495.00	-2.3%
2) Other Sources/Uses					
a) Sources		8930-8979	7,199,936.80	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			5,129,337.80	(2,070,495.00)	-140.4%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,778,581.13	(67,441.58)	-100.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,408,194.26	15,186,775.39	105.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,408,194.26	15,186,775.39	105.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,408,194.26	15,186,775.39	105.0%
2) Ending Balance, June 30 (E + F1e)			15,186,775.39	15,119,333.81	-0.4%
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			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	15,186,775.39	15,119,333.81	-0.4%
Facilities Projects	0000	9780		15,119,333.81	
Facilities Projects	0000	9780	15,186,775.39		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	430.69	100.00	-76.8%
5) TOTAL, REVENUES			430.69	100.00	-76.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			430.69	100.00	-76.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			430.69	100.00	-76.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,861.68	38,292.37	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,861.68	38,292.37	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,861.68	38,292.37	1.1%
2) Ending Balance, June 30 (E + F1e)			38,292.37	38,392.37	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	38,292.37	38,392.37	0.3%
Donor & Board Approved Expenses	0000	9780		38,392.37	
Donor & Board Approved Expenses	0000	9780	38,292.37		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	430.69	100.00	-76.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			430.69	100.00	-76.8%
<b>TOTAL, REVENUES</b>			430.69	100.00	-76.8%



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
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%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	430.69	100.00	-76.8%
5) TOTAL, REVENUES			430.69	100.00	-76.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			430.69	100.00	-76.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			430.69	100.00	-76.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,861.68	38,292.37	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,861.68	38,292.37	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,861.68	38,292.37	1.1%
2) Ending Balance, June 30 (E + F1e)			38,292.37	38,392.37	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	38,292.37	38,392.37	0.3%
Donor & Board Approved Expenses	0000	9780		38,392.37	
Donor & Board Approved Expenses	0000	9780	38,292.37		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,340,233.66	3,377,000.00	1.1%
5) TOTAL, REVENUES			3,340,233.66	3,377,000.00	1.1%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	7,578.99	6,400.00	-15.6%
2) Classified Salaries		2000-2999	2,215,316.97	2,154,035.97	-2.8%
3) Employee Benefits		3000-3999	671,719.59	610,407.12	-9.1%
4) Books and Supplies		4000-4999	224,053.19	233,800.00	4.4%
5) Services and Other Operating Expenses		5000-5999	241,865.06	233,950.00	-3.3%
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			3,360,533.80	3,238,593.09	-3.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(20,300.14)	138,406.91	-781.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(20,300.14)	138,406.91	-781.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	616,836.21	596,536.07	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			616,836.21	596,536.07	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			616,836.21	596,536.07	-3.3%
2) Ending Net Position, June 30 (E + F1e)			596,536.07	734,942.98	23.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	596,536.07	734,942.98	23.2%



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

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,117.49	2,000.00	-75.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,332,116.17	3,375,000.00	1.3%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,340,233.66	3,377,000.00	1.1%
<b>TOTAL, REVENUES</b>			3,340,233.66	3,377,000.00	1.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	7,578.99	6,400.00	-15.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>7,578.99</b>	<b>6,400.00</b>	<b>-15.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	2,062,690.97	2,058,774.36	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	87,697.00	95,261.61	8.6%
Clerical, Technical and Office Salaries		2400	64,929.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,215,316.97</b>	<b>2,154,035.97</b>	<b>-2.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	543.30	1,095.00	101.5%
PERS		3201-3202	206,708.66	269,153.98	30.2%
OASDI/Medicare/Alternative		3301-3302	169,611.52	164,876.44	-2.8%
Health and Welfare Benefits		3401-3402	262,385.28	144,492.00	-44.9%
Unemployment Insurance		3501-3502	1,113.08	1,076.25	-3.3%
Workers' Compensation		3601-3602	31,357.75	29,713.45	-5.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>671,719.59</b>	<b>610,407.12</b>	<b>-9.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	218,260.05	228,800.00	4.8%
Noncapitalized Equipment		4400	5,793.14	5,000.00	-13.7%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>224,053.19</b>	<b>233,800.00</b>	<b>4.4%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,800.00	1,800.00	-52.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	800.00	800.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	164,050.00	164,050.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	73,215.06	67,300.00	-8.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>241,865.06</b>	<b>233,950.00</b>	<b>-3.3%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>3,360,533.80</b>	<b>3,238,593.09</b>	<b>-3.6%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,340,233.66	3,377,000.00	1.1%
5) TOTAL, REVENUES			3,340,233.66	3,377,000.00	1.1%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		3,360,533.80	3,238,593.09	-3.6%
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			3,360,533.80	3,238,593.09	-3.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(20,300.14)	138,406.91	-781.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(20,300.14)	138,406.91	-781.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	616,836.21	596,536.07	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			616,836.21	596,536.07	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			616,836.21	596,536.07	-3.3%
2) Ending Net Position, June 30 (E + F1e)			596,536.07	734,942.98	23.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	596,536.07	734,942.98	23.2%



<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
<hr/>			
Total, Restricted Net Position		<hr/> 0.00	<hr/> 0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	67,621.87	55,100.00	-18.5%
5) TOTAL, REVENUES			67,621.87	55,100.00	-18.5%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	99,069.00	101,042.65	2.0%
3) Employee Benefits		3000-3999	41,264.17	44,400.35	7.6%
4) Books and Supplies		4000-4999	23,826.00	13,000.00	-45.4%
5) Services and Other Operating Expenses		5000-5999	61,119.66	28,300.00	-53.7%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			225,278.83	186,743.00	-17.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(157,656.96)	(131,643.00)	-16.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	150,000.00	150,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			150,000.00	150,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(7,656.96)	18,357.00	-339.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	128,190.77	120,533.81	-6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,190.77	120,533.81	-6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			128,190.77	120,533.81	-6.0%
2) Ending Net Position, June 30 (E + F1e)			120,533.81	138,890.81	15.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	120,533.81	138,890.81	15.2%

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

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,121.87	100.00	-91.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	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	66,500.00	55,000.00	-17.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			67,621.87	55,100.00	-18.5%
<b>TOTAL, REVENUES</b>			67,621.87	55,100.00	-18.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	99,069.00	101,042.65	2.0%
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			99,069.00	101,042.65	2.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	17,893.84	20,949.17	17.1%
OASDI/Medicare/Alternative		3301-3302	7,578.78	7,729.76	2.0%
Health and Welfare Benefits		3401-3402	14,346.00	14,346.00	0.0%
Unemployment Insurance		3501-3502	49.54	48.09	-2.9%
Workers' Compensation		3601-3602	1,396.01	1,327.33	-4.9%
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			41,264.17	44,400.35	7.6%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,947.30	8,000.00	-61.8%
Noncapitalized Equipment		4400	2,878.70	5,000.00	73.7%
TOTAL, BOOKS AND SUPPLIES			23,826.00	13,000.00	-45.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,000.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	300.00	300.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	56,819.66	28,000.00	-50.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>61,119.66</b>	<b>28,300.00</b>	<b>-53.7%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>225,278.83</b>	<b>186,743.00</b>	<b>-17.1%</b>



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	150,000.00	150,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			150,000.00	150,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			150,000.00	150,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	67,621.87	55,100.00	-18.5%
5) TOTAL, REVENUES			67,621.87	55,100.00	-18.5%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		225,278.83	186,743.00	-17.1%
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			225,278.83	186,743.00	-17.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(157,656.96)	(131,643.00)	-16.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	150,000.00	150,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			150,000.00	150,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(7,656.96)	18,357.00	-339.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	128,190.77	120,533.81	-6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,190.77	120,533.81	-6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			128,190.77	120,533.81	-6.0%
2) Ending Net Position, June 30 (E + F1e)			120,533.81	138,890.81	15.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	120,533.81	138,890.81	15.2%

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

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	20,138.86	20,128.86	20,138.86	20,200.00	20,190.00	20,200.00
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	20,138.86	20,128.86	20,138.86	20,200.00	20,190.00	20,200.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	12.00	12.00	12.00	12.00	12.00	12.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	12.00	12.00	12.00	12.00	12.00	12.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	20,150.86	20,140.86	20,150.86	20,212.00	20,202.00	20,212.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

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

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: 255 Pico Ave San Marcos  
Date: June 13, 2019

Place: 255 Pico Ave San Marcos  
Date: June 18, 2019  
Time: 06:00 PM

Adoption Date: June 25, 2019

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

Contact person for additional information on the budget reports:

Name: Mark Schiel

Telephone: 760 752-12610

Title: Assistant Superintendent Business Svcs

E-mail: mark.schiel@smusd.org

**Criteria and Standards Review Summary**

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

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



<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		<b>X</b>
			<b>X</b>	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		<b>X</b>
				<b>X</b>
				<b>X</b>
				<b>X</b>
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		<b>X</b>
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:  • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	<b>X</b>	
			<b>X</b>	
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?  • Approval date for adoption of the LCAP or approval of an update to the LCAP:		<b>X</b>
			<b>Jun 25, 2019</b>	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		<b>X</b>

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

San Diego and Imperial; Valley School Districts Joint Powers Authority

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

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

Date of Meeting: Jun 25, 2019

For additional information on this certification, please contact:

Name: Mark Schiel

Title: Assistant Superintendent Bus. Svcs

Telephone: 760 752-1210

E-mail: mark.schile@smusd.org

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.	
1000 - Certificated Salaries	101,906,340.02	301	168,142.85	303	101,738,197.17	305	0.00		307	101,738,197.17	309	
2000 - Classified Salaries	31,917,258.19	311	216,090.01	313	31,701,168.18	315	2,930,222.84		317	28,770,945.34	319	
3000 - Employee Benefits	62,685,488.12	321	3,546,883.60	323	59,138,604.52	325	1,635,662.66		327	57,502,941.86	329	
4000 - Books, Supplies Equip Replace. (6500)	6,595,757.27	331	267,978.26	333	6,327,779.01	335	2,601,632.00		337	3,726,147.01	339	
5000 - Services... & 7300 - Indirect Costs	19,685,660.56	341	792,122.30	343	18,893,538.26	345	6,255,795.42		347	12,637,742.84	349	
TOTAL					217,799,287.14	365			TOTAL		204,375,974.22	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			67.34%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	67.34%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	204,375,974.22
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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



PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	106,957,444.48	301	260,666.55	303	106,696,777.93	305	0.00		307	106,696,777.93	309
2000 - Classified Salaries	32,554,252.70	311	140,925.44	313	32,413,327.26	315	2,260,622.28		317	30,152,704.98	319
3000 - Employee Benefits	66,389,496.42	321	3,622,017.58	323	62,767,478.84	325	1,501,875.03		327	61,265,603.81	329
4000 - Books, Supplies Equip Replace. (6500)	7,611,311.24	331	217,262.08	333	7,394,049.16	335	2,722,047.00		337	4,672,002.16	339
5000 - Services... & 7300 - Indirect Costs	19,177,554.96	341	810,785.44	343	18,366,769.52	345	6,307,088.00		347	12,059,681.52	349
TOTAL					227,638,402.71	365			TOTAL	214,846,770.40	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	397
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			67.97%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	67.97%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	214,846,770.40
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Current Expense Formula/Minimum Classroom Compensation

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Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	226,218,892.91
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	9,071,250.91
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	1,748,405.32
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,002,789.75
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	68,590.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	150,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	28,232.70
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,998,017.77
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	245,637.91
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				214,395,262.14

<b>Section II - Expenditures Per ADA</b>		<b>2018-19 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		20,140.86
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,644.79
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	207,084,245.34	10,293.06
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	207,084,245.34	10,293.06
B. Required effort (Line A.2 times 90%)	186,375,820.81	9,263.75
C. Current year expenditures (Line I.E and Line II.B)	214,395,262.14	10,644.79
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 5,950,173.54
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 187,104,050.96

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

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.18%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	6,152,303.08
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,637,768.57
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	41,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	616,920.13
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,447,991.78
9. Carry-Forward Adjustment (Part IV, Line F)	(235,329.70)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,212,662.08

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	151,969,096.13
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	20,255,841.46
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	17,171,689.80
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,075,301.23
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,178,439.32
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	912,221.99
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	375.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	18,783,083.98
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	126,678.07
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,476,429.06
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	500.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	220,949,656.04

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment  
(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18) 3.82%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2020-21 see [www.cde.ca.gov/fg/ac/ic/](http://www.cde.ca.gov/fg/ac/ic/))  
(Line A10 divided by Line B18) 3.72%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>8,447,991.78</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.93%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.93%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.93%) times Part III, Line B18); zero if positive	<u>(235,329.70)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(235,329.70)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.72%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-117,664.85) is applied to the current year calculation and the remainder (\$-117,664.85) is deferred to one or more future years:	<u>3.77%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-78,443.23) is applied to the current year calculation and the remainder (\$-156,886.47) is deferred to one or more future years:	<u>3.79%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(235,329.70)</u>

Approved indirect cost rate: 3.93%  
Highest rate used in any program: 3.93%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	2,898,140.97	113,896.00	3.93%
01	4035	556,458.91	21,868.84	3.93%
01	4050	336,766.00	13,234.00	3.93%
01	4203	441,537.64	8,830.75	2.00%
01	6387	545,723.73	21,329.00	3.91%
01	6520	210,819.01	8,285.00	3.93%
01	7338	253,018.30	9,943.00	3.93%
01	9010	829,528.58	28,232.70	3.40%
11	6391	99,684.00	3,917.00	3.93%
13	5310	8,083,078.04	317,706.07	3.93%
13	5320	354,297.00	13,924.48	3.93%
13	5370	38,054.02	1,495.98	3.93%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	363,221.08		1,212,237.79	1,575,458.87
2. State Lottery Revenue	8560	3,251,911.20		1,220,237.03	4,472,148.23
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,615,132.28	0.00	2,432,474.82	6,047,607.10
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	902,983.84		1,035,316.00	1,938,299.84
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	2,213,556.44			2,213,556.44
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			12,360.00	12,360.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		3,116,540.28	0.00	1,047,676.00	4,164,216.28
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	498,592.00	0.00	1,384,798.82	1,883,390.82
<b>D. COMMENTS:</b>  Reflects costs of online subscription based instructional materials					

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

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



Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	188,951,499.00	2.98%	194,576,438.00	2.94%	200,299,879.00
2. Federal Revenues	8100-8299	346,000.00	0.00%	346,000.00	0.00%	346,000.00
3. Other State Revenues	8300-8599	4,029,000.00	0.84%	4,063,000.00	0.84%	4,097,000.00
4. Other Local Revenues	8600-8799	1,106,288.00	2.26%	1,131,288.00	2.21%	1,156,288.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(38,724,393.75)	10.26%	(42,696,436.47)	3.63%	(44,244,314.47)
<b>6. Total (Sum lines A1 thru A5c)</b>		<b>155,708,393.25</b>	<b>1.10%</b>	<b>157,420,289.53</b>	<b>2.69%</b>	<b>161,654,852.53</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				86,349,643.09		88,738,139.09
b. Step & Column Adjustment				1,995,000.00		1,995,000.00
c. Cost-of-Living Adjustment				863,496.00		0.00
d. Other Adjustments				(470,000.00)		(470,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	86,349,643.09	2.77%	88,738,139.09	1.72%	90,263,139.09
2. Classified Salaries						
a. Base Salaries				19,893,636.62		20,506,572.62
b. Step & Column Adjustment				360,000.00		360,000.00
c. Cost-of-Living Adjustment				198,936.00		0.00
d. Other Adjustments				54,000.00		54,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,893,636.62	3.08%	20,506,572.62	2.02%	20,920,572.62
3. Employee Benefits	3000-3999	44,385,171.65	7.28%	47,615,088.00	2.61%	48,859,967.00
4. Books and Supplies	4000-4999	4,853,177.68	27.86%	6,205,178.00	-14.86%	5,283,178.00
5. Services and Other Operating Expenditures	5000-5999	8,673,618.37	4.61%	9,073,618.00	3.31%	9,373,618.00
6. Capital Outlay	6000-6999	11,452.00	0.00%	11,452.00	0.00%	11,452.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	58,323.24	0.00%	58,323.00	0.00%	58,323.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(483,452.57)	-0.71%	(480,000.00)	0.00%	(480,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	150,000.00	0.00%	150,000.00	0.00%	150,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
<b>11. Total (Sum lines B1 thru B10)</b>		<b>163,891,570.08</b>	<b>4.87%</b>	<b>171,878,370.71</b>	<b>1.49%</b>	<b>174,440,249.71</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(8,183,176.83)		(14,458,081.18)		(12,785,397.18)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		25,155,132.09		16,971,955.26		2,513,874.08
2. Ending Fund Balance (Sum lines C and D1)		16,971,955.26		2,513,874.08		(10,271,523.10)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,279,253.80		2,279,253.00		2,279,253.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,528,452.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,017,000.00		7,418,000.00		7,527,000.00
2. Unassigned/Unappropriated	9790	6,147,249.46		(7,183,378.92)		(20,077,776.10)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,971,955.26		2,513,874.08		(10,271,523.10)

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,017,000.00		7,418,000.00		7,527,000.00
c. Unassigned/Unappropriated	9790	6,147,249.46		(7,183,378.92)		(20,077,776.10)
(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)						
		13,164,249.46		234,621.08		(12,550,776.10)
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See attached Narrative						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,036,000.00	0.39%	1,040,000.00	0.38%	1,044,000.00
2. Federal Revenues	8100-8299	7,947,291.39	0.00%	7,947,291.00	0.00%	7,947,291.00
3. Other State Revenues	8300-8599	11,160,667.00	0.04%	11,164,767.00	0.04%	11,168,797.00
4. Other Local Revenues	8600-8799	10,786,329.00	1.48%	10,946,329.00	1.46%	11,106,329.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	38,724,393.75	10.26%	42,696,436.47	3.63%	44,244,314.47
<b>6. Total (Sum lines A1 thru A5c)</b>		<b>69,654,681.14</b>	<b>5.94%</b>	<b>73,794,823.47</b>	<b>2.33%</b>	<b>75,510,731.47</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				20,607,801.39		21,453,879.39
b. Step & Column Adjustment				620,000.00		620,000.00
c. Cost-of-Living Adjustment				206,078.00		0.00
d. Other Adjustments				20,000.00		(102,986.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,607,801.39	4.11%	21,453,879.39	2.41%	21,970,893.39
2. Classified Salaries						
a. Base Salaries				12,660,616.08		13,151,022.08
b. Step & Column Adjustment				205,000.00		205,000.00
c. Cost-of-Living Adjustment				126,606.00		0.00
d. Other Adjustments				158,800.00		(9,800.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,660,616.08	3.87%	13,151,022.08	1.48%	13,346,222.08
3. Employee Benefits	3000-3999	22,004,324.77	5.41%	23,195,111.00	2.00%	23,658,542.00
4. Books and Supplies	4000-4999	2,758,133.56	74.51%	4,813,134.00	-19.41%	3,879,134.00
5. Services and Other Operating Expenditures	5000-5999	10,816,103.16	5.52%	11,413,103.00	2.66%	11,717,103.00
6. Capital Outlay	6000-6999	135,000.00	0.00%	135,000.00	0.00%	135,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	844,000.00	-1.66%	830,000.00	0.00%	830,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	171,286.00	-1.92%	168,000.00	0.00%	168,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
<b>11. Total (Sum lines B1 thru B10)</b>		<b>69,997,264.96</b>	<b>7.37%</b>	<b>75,159,249.47</b>	<b>0.73%</b>	<b>75,704,894.47</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		<b>(342,583.82)</b>		<b>(1,364,426.00)</b>		<b>(194,163.00)</b>
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,325,020.16		5,982,436.34		4,618,010.34
2. Ending Fund Balance (Sum lines C and D1)		5,982,436.34		4,618,010.34		4,423,847.34
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,982,436.93		4,618,010.34		4,423,847.34
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	(0.59)		0.00		0.00
f. Total Components of Ending Fund Balance		5,982,436.34		4,618,010.34		4,423,847.34
<b>(Line D3f must agree with line D2)</b>						

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

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	189,987,499.00	2.96%	195,616,438.00	2.93%	201,343,879.00
2. Federal Revenues	8100-8299	8,293,291.39	0.00%	8,293,291.00	0.00%	8,293,291.00
3. Other State Revenues	8300-8599	15,189,667.00	0.25%	15,227,767.00	0.25%	15,265,797.00
4. Other Local Revenues	8600-8799	11,892,617.00	1.56%	12,077,617.00	1.53%	12,262,617.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		225,363,074.39	2.60%	231,215,113.00	2.57%	237,165,584.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				106,957,444.48		110,192,018.48
b. Step & Column Adjustment				2,615,000.00		2,615,000.00
c. Cost-of-Living Adjustment				1,069,574.00		0.00
d. Other Adjustments				(450,000.00)		(572,986.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	106,957,444.48	3.02%	110,192,018.48	1.85%	112,234,032.48
2. Classified Salaries						
a. Base Salaries				32,554,252.70		33,657,594.70
b. Step & Column Adjustment				565,000.00		565,000.00
c. Cost-of-Living Adjustment				325,542.00		0.00
d. Other Adjustments				212,800.00		44,200.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	32,554,252.70	3.39%	33,657,594.70	1.81%	34,266,794.70
3. Employee Benefits	3000-3999	66,389,496.42	6.66%	70,810,199.00	2.41%	72,518,509.00
4. Books and Supplies	4000-4999	7,611,311.24	44.76%	11,018,312.00	-16.84%	9,162,312.00
5. Services and Other Operating Expenditures	5000-5999	19,489,721.53	5.12%	20,486,721.00	2.95%	21,090,721.00
6. Capital Outlay	6000-6999	146,452.00	0.00%	146,452.00	0.00%	146,452.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	902,323.24	-1.55%	888,323.00	0.00%	888,323.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(312,166.57)	-0.05%	(312,000.00)	0.00%	(312,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	150,000.00	0.00%	150,000.00	0.00%	150,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		233,888,835.04	5.62%	247,037,620.18	1.26%	250,145,144.18
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(8,525,760.65)		(15,822,507.18)		(12,979,560.18)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		31,480,152.25		22,954,391.60		7,131,884.42
2. Ending Fund Balance (Sum lines C and D1)		22,954,391.60		7,131,884.42		(5,847,675.76)
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,279,253.80		2,279,253.00		2,279,253.00
b. Restricted	9740	5,982,436.93		4,618,010.34		4,423,847.34
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,528,452.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,017,000.00		7,418,000.00		7,527,000.00
2. Unassigned/Unappropriated	9790	6,147,248.87		(7,183,378.92)		(20,077,776.10)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,954,391.60		7,131,884.42		(5,847,675.76)

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,017,000.00		7,418,000.00		7,527,000.00
c. Unassigned/Unappropriated	9790	6,147,249.46		(7,183,378.92)		(20,077,776.10)
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.59)		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)		13,164,248.87		234,621.08		(12,550,776.10)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.63%		0.09%		-5.02%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		20,200.00		20,257.00		20,297.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		233,888,835.04		247,037,620.18		250,145,144.18
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)		233,888,835.04		247,037,620.18		250,145,144.18
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,016,665.05		7,411,128.61		7,504,354.33
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)		7,016,665.05		7,411,128.61		7,504,354.33
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		NO		NO

## Adopted Budget 2019-20

### GENERAL FUND:

**2019-20**-----Assumes a revenue limit ADA of 20,212, which produces BASC LCFF revenue of \$ 188.951 million including a 3.26% COLA and GAP funding stable at 100%. The budget includes the costs of Step and Column and salary changes, 2 counselors, 5 new math TOSAs and associated benefits (line B1d). The budget includes increased STRS/PERS costs. The budget assumes the 2018-19 onetime funding for Mandate Reimbursement of \$ 3.7 million is **not** continued. The budget reflects additional materials supplies and services for Supplemental programs for economically disadvantaged/EL/Foster Youth students totaling \$ 300K. The budget reflects a \$ 1.116 million expense for a curriculum adoption. Retiree salary and benefit savings are incorporated in line B1d. Retiree health cost increases are included. No net increases are projected for operating expenses and contracted services (water, electricity and miscellaneous costs). An increase of \$ 402K for Deferred Maintenance has been incorporated into the budget to allow the district to meet the 3% requirement for Routine Restricted Maintenance. -----**2020-21**-----Assumes a revenue limit ADA of 20,257 which produces BASC LCFF revenue of \$ 194.576 million including a 3.0% COLA and GAP funding stable at 100%. The budget includes the costs of Step and Column and salary changes including 2 new teachers, 1 custodian, and associated benefits (line B1d). The budget includes increased STRS/PERS costs. The budget reflects additional materials supplies and services for Supplemental programs for economically disadvantaged/EL/Foster Youth students totaling \$ 135K. The budget reflects an increase in curriculum adoption expense of \$ 3.1 million. Retiree salary and benefit savings are incorporated in line B1d. Retiree health cost increases are included. \$ 400k is budgeted to cover increases in operating expenses and contracted services (water, electricity and miscellaneous costs). An increase of \$ 109K for Deferred Maintenance has been incorporated into the budget to allow the district to meet the 3% requirement for Routine Restricted Maintenance.-----**2021-22**-----Assumes a revenue limit ADA of 20,297 which produces BASC LCFF revenue of \$ 20.300 million including a 2.8% COLA and GAP funding stable at 100%. The budget includes the costs of Step and Column and salary changes including 2 new teachers, 1 custodian, and associated benefits (line B1d). The budget includes increased STRS/PERS costs. The budget reflects additional materials supplies and services for Supplemental programs for economically disadvantaged/EL/Foster Youth students totaling \$ 350K. The budget reflects a decrease in curriculum adoption expense of \$ 1.991 million. Retiree salary and benefit savings are incorporated in line B1d. Retiree health cost increases are included. \$ 400k is budgeted to cover increases in operating expenses and contracted services (water, electricity and miscellaneous costs). An increase of \$ 560K for Deferred Maintenance has been incorporated into the budget to allow the district to meet the 3% requirement for Routine Restricted Maintenance.

### SPED:

2019-20----- 7 Occupational Therapists and 4 Speech and language Pathology Assistants (offset in SDCOE Services) 1 SPED Teacher and associated benefits (line B1d). Includes approx. 100K in additional costs, primarily *NPA/NPS services*-----**2020-21**-----Includes 2 new SPED teachers, 2 SH aides, 3 LH aides (3.75 hr), 2 SPED bus drivers and 2 SPED Bus aides and associated benefits (line B1d). Includes approx. 200K in additional costs, primarily *NPA/NPS services*.-----**2021-2022**-----Includes 2 new SPED teachers, 2 SH aides, 3 LH aides (3.75 hr), 2 SPED bus drivers and 2 SPED Bus aides and associated benefits (line B1d). Includes approx. 200K in additional costs, primarily *NPA/NPS services*

Current LEA: 37-73791-0000000 San Marcos Unified		
Selected SELPA: PP		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
PP	North Coastal	



Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(357,739.00)	0.00	(337,043.53)				
Other Sources/Uses Detail					0.00	150,000.00	0.00	0.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	3,917.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	192,259.00	0.00	333,126.53	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	1,130.00	0.00						
Other Sources/Uses Detail					2,070,599.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					48,445.36	2,119,044.36		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	164,050.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	300.00	0.00						
Other Sources/Uses Detail					150,000.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>357,739.00</b>	<b>(357,739.00)</b>	<b>337,043.53</b>	<b>(337,043.53)</b>	<b>2,269,044.36</b>	<b>2,269,044.36</b>	<b>0.00</b>	<b>0.00</b>

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(349,029.00)	0.00	(312,166.57)				
Other Sources/Uses Detail					0.00	150,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	3,440.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	182,379.00	0.00	308,726.57	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	2,300.00	0.00						
Other Sources/Uses Detail					2,070,495.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,070,495.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	164,050.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	300.00	0.00						
Other Sources/Uses Detail					150,000.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>349,029.00</b>	<b>(349,029.00)</b>	<b>312,166.57</b>	<b>(312,166.57)</b>	<b>2,220,495.00</b>	<b>2,220,495.00</b>		

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

**1A. Calculating the District's ADA Variances**

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	20,146	20,105		
Charter School				
<b>Total ADA</b>	<b>20,146</b>	<b>20,105</b>	<b>0.2%</b>	<b>Met</b>
Second Prior Year (2017-18)				
District Regular	20,279	20,122		
Charter School				
<b>Total ADA</b>	<b>20,279</b>	<b>20,122</b>	<b>0.8%</b>	<b>Met</b>
First Prior Year (2018-19)				
District Regular	20,259	20,139		
Charter School		0		
<b>Total ADA</b>	<b>20,259</b>	<b>20,139</b>	<b>0.6%</b>	<b>Met</b>
Budget Year (2019-20)				
District Regular	20,200			
Charter School	0			
<b>Total ADA</b>	<b>20,200</b>			

**1B. Comparison of District ADA to the Standard**

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	20,947	20,970		
Charter School				
<b>Total Enrollment</b>	<b>20,947</b>	<b>20,970</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2017-18)				
District Regular	21,145	21,007		
Charter School				
<b>Total Enrollment</b>	<b>21,145</b>	<b>21,007</b>	<b>0.7%</b>	<b>Met</b>
First Prior Year (2018-19)				
District Regular	21,202	21,006		
Charter School				
<b>Total Enrollment</b>	<b>21,202</b>	<b>21,006</b>	<b>0.9%</b>	<b>Met</b>
Budget Year (2019-20)				
District Regular	21,145			
Charter School				
<b>Total Enrollment</b>	<b>21,145</b>			

**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	20,105	20,970	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>20,105</b>	<b>20,970</b>	<b>95.9%</b>
Second Prior Year (2017-18)			
District Regular	20,122	21,007	
Charter School			
<b>Total ADA/Enrollment</b>	<b>20,122</b>	<b>21,007</b>	<b>95.8%</b>
First Prior Year (2018-19)			
District Regular	20,139	21,006	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>20,139</b>	<b>21,006</b>	<b>95.9%</b>
Historical Average Ratio:			95.9%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>96.4%</b>

**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	20,200	21,145		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>20,200</b>	<b>21,145</b>	<b>95.5%</b>	<b>Met</b>
1st Subsequent Year (2020-21)				
District Regular	20,245	21,195		
Charter School				
<b>Total ADA/Enrollment</b>	<b>20,245</b>	<b>21,195</b>	<b>95.5%</b>	<b>Met</b>
2nd Subsequent Year (2021-22)				
District Regular	20,285	21,245		
Charter School				
<b>Total ADA/Enrollment</b>	<b>20,285</b>	<b>21,245</b>	<b>95.5%</b>	<b>Met</b>

**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)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	20,150.86	20,212.00	20,245.00	20,285.00
b. Prior Year ADA (Funded)		20,150.86	20,212.00	20,245.00
c. Difference (Step 1a minus Step 1b)		61.14	33.00	40.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.30%	0.16%	0.20%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)	0.00		0.00	0.00
c. Economic Recovery Target Funding (current year increment)			N/A	N/A
d. Total (Lines 2b2 plus Line 2c)	0.00		0.00	0.00
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		0.00%	0.00%	0.00%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)</b>				
		0.30%	0.16%	0.20%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>-0.70% to 1.30%</b>	<b>-0.84% to 1.16%</b>	<b>-0.80% to 1.20%</b>



**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)	60,764,761.00	61,485,000.00	61,500,000.00	62,000,000.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		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)
<b>Necessary Small School Standard (COLA plus Economic Recovery Target Payment, Step 2e, plus/minus 1%):</b>	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)	182,687,024.00	189,436,499.00	195,616,438.00	201,349,879.00
District's Projected Change in LCFF Revenue:		3.69%	3.26%	2.93%
<b>LCFF Revenue Standard:</b>		<b>-.70% to 1.30%</b>	<b>-.84% to 1.16%</b>	<b>-.80% to 1.20%</b>
<b>Status:</b>		Not Met	Not Met	Not Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

**Explanation:**  
(required if NOT met)

See attached FCMAT Calculator. Enrollment Growth plus Estimated COLA. 2019-20-3.26%, 2020-21-3.00%, 2021-22-2.80%

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	133,513,460.13	150,512,978.54	88.7%
Second Prior Year (2017-18)	140,236,703.04	151,978,544.57	92.3%
First Prior Year (2018-19)	145,830,324.75	157,834,612.17	92.4%
Historical Average Ratio:			91.1%

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>88.1% to 94.1%</b>	<b>88.1% to 94.1%</b>	<b>88.1% to 94.1%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2019-20)	150,628,451.36	163,741,570.08	92.0%	Met
1st Subsequent Year (2020-21)	156,859,799.71	171,728,370.71	91.3%	Met
2nd Subsequent Year (2021-22)	160,043,678.71	174,290,249.71	91.8%	Met

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

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

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

**Explanation:**  
(required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.30%	0.16%	0.20%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-9.70% to 10.30%</b>	<b>-9.84% to 10.16%</b>	<b>-9.80% to 10.20%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.70% to 5.30%	-4.84% to 5.16%	-4.80% to 5.20%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2018-19)	10,186,786.80		
Budget Year (2019-20)	8,293,291.39	-18.59%	Yes
1st Subsequent Year (2020-21)	8,293,291.00	0.00%	No
2nd Subsequent Year (2021-22)	8,293,291.00	0.00%	No

**Explanation:**  
(required if Yes)

First Prior year reflects deferred recognition of Federal revenue and expense

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2018-19)	19,720,294.96		
Budget Year (2019-20)	15,189,667.00	-22.97%	Yes
1st Subsequent Year (2020-21)	15,227,767.00	0.25%	No
2nd Subsequent Year (2021-22)	15,265,797.00	0.25%	No

**Explanation:**  
(required if Yes)

First Prior year reflects Mandate Reimbursement Funds not available in subsequent years

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2018-19)	13,399,788.88		
Budget Year (2019-20)	11,892,617.00	-11.25%	Yes
1st Subsequent Year (2020-21)	12,077,617.00	1.56%	No
2nd Subsequent Year (2021-22)	12,262,617.00	1.53%	No

**Explanation:**  
(required if Yes)

First Prior year reflects donations and miscellaneous revenues budgeted on a cash basis

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2018-19)	6,537,757.27		
Budget Year (2019-20)	7,611,311.24	16.42%	Yes
1st Subsequent Year (2020-21)	11,018,312.00	44.76%	Yes
2nd Subsequent Year (2021-22)	9,162,312.00	-16.84%	Yes

**Explanation:**  
(required if Yes)

Year to year changes reflect a series of book adoptions

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

First Prior Year (2018-19)	20,022,704.09		
Budget Year (2019-20)	19,489,721.53	-2.66%	No
1st Subsequent Year (2020-21)	20,486,721.00	5.12%	No
2nd Subsequent Year (2021-22)	21,090,721.00	2.95%	No

**Explanation:**  
(required if Yes)

Increases to Routine Restricted Maintenance and SPED

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2018-19)	43,306,870.64		
Budget Year (2019-20)	35,375,575.39	-18.31%	Not Met
1st Subsequent Year (2020-21)	35,598,675.00	0.63%	Met
2nd Subsequent Year (2021-22)	35,821,705.00	0.63%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2018-19)	26,560,461.36		
Budget Year (2019-20)	27,101,032.77	2.04%	Met
1st Subsequent Year (2020-21)	31,505,033.00	16.25%	Not Met
2nd Subsequent Year (2021-22)	30,253,033.00	-3.97%	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)

First Prior year reflects deferred recognition of Federal revenue and expense

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

First Prior year reflects Mandate Reimbursement Funds not available in subsequent years

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

First Prior year reflects donations and miscellaneous revenues budgeted on a cash basis

- 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)

Year to year changes reflect a series of book adoptions

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

Increases to Routine Restricted Maintenance and SPED

**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	233,888,835.04			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution' to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	233,888,835.04	7,016,665.05	7,024,659.00	Met

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

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

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

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

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	6,495,000.00	6,331,000.00	6,787,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	11,422,532.03	5,728,401.85	14,331,637.29
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(0.35)	(0.35)	(0.50)
e. Available Reserves (Lines 1a through 1d)	17,917,531.68	12,059,401.50	21,118,636.79
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	212,975,632.22	218,913,884.70	226,218,892.91
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)	212,975,632.22	218,913,884.70	226,218,892.91
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	8.4%	5.5%	9.3%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>2.8%</b>	<b>1.8%</b>	<b>3.1%</b>

<sup>1</sup>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.

<sup>2</sup>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)	(3,040,272.87)	150,722,978.54	2.0%	Met
Second Prior Year (2017-18)	(4,125,926.71)	151,988,544.57	2.7%	Not Met
First Prior Year (2018-19)	(376,083.98)	157,984,612.17	0.2%	Met
Budget Year (2019-20) (Information only)	(8,183,176.83)	163,891,570.08		

**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)

The District Manages its deficit spending to ensure it meets the 3% statutory reserve requirement.

**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 <sup>1</sup>	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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2016-17)	27,182,233.00	32,697,415.65	N/A	Met
Second Prior Year (2017-18)	27,182,233.00	29,657,142.78	N/A	Met
First Prior Year (2018-19)	23,511,612.00	25,531,216.07	N/A	Met
Budget Year (2019-20) (Information only)	25,155,132.09			

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

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

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

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

**Explanation:**  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	20,200	20,257	20,297
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - Enter the name(s) of the SELPA(s): \_\_\_\_\_

Yes
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	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)	233,888,835.04	247,037,620.18	250,145,144.18
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	233,888,835.04	247,037,620.18	250,145,144.18
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,016,665.05	7,411,128.61	7,504,354.33
6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>7,016,665.05</b>	<b>7,411,128.61</b>	<b>7,504,354.33</b>



**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)	7,017,000.00	7,418,000.00	7,527,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	6,147,249.46	(7,183,378.92)	(20,077,776.10)
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)	(0.59)	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)	13,164,248.87	234,621.08	(12,550,776.10)
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.63%	0.09%	-5.02%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>7,016,665.05</b>	<b>7,411,128.61</b>	<b>7,504,354.33</b>
Status:	Met	Not 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)

The District Manages its deficit spending to ensure it meets the 3% statutory reserve requirement.

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**SUPPLEMENTAL INFORMATION**

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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?

Yes

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:

The District Manages its deficit spending to ensure it meets the 3% statutory reserve requirement.

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard: -10.0% to +10.0%  
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2018-19)	(36,536,929.51)			
Budget Year (2019-20)	(38,724,393.75)	2,187,464.24	6.0%	Met
1st Subsequent Year (2020-21)	(42,844,436.47)	4,120,042.72	10.6%	Not Met
2nd Subsequent Year (2021-22)	(44,833,314.47)	1,988,878.00	4.6%	Met

<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2018-19)	0.00			
Budget Year (2019-20)	0.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met

<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2018-19)	150,000.00			
Budget Year (2019-20)	150,000.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	150,000.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	150,000.00	0.00	0.0%	Met

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

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

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

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

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

**Explanation:**  
(required if NOT met) Increases to SPED and RRMA drive the change in contributions

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

--

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

**Project Information:**  
(required if YES)


**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> 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)

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:		Principal Balance as of July 1, 2019
	24	25-38	Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				7438-7439	2,319,326
Certificates of Participation					
General Obligation Bonds	29	51-00		7438-7439	338,620,315
Supp Early Retirement Program	4	01-00		3901	1,513,092
State School Building Loans					
Compensated Absences		01-00		3901-3902	1,301,260

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

Net Pension Liability		01-00		3000	202,467,538
Site Lease	6	25-38		7438-7439	5,492,458
CFD & RDA	28	49 AND 25		7438-7439	78,841,070
Lease Revenue Bonds	22	25-38		7438-7439	84,427,471
<b>TOTAL:</b>					<b>714,982,530</b>

Type of Commitment (continued)	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	386,891	384,295	347,728	323,138
Certificates of Participation				
General Obligation Bonds	14,941,250	12,179,200	12,519,000	378,273
Supp Early Retirement Program	540,540	540,540	378,273	378,273
State School Building Loans				
Compensated Absences	1,301,260	1,301,260	1,301,260	1,301,260
Other Long-term Commitments (continued):				
Net Pension Liability	8,937,264	8,937,264	8,937,264	8,937,264
Site Lease	995,623	995,790	1,000,602	1,009,914
CFD & RDA	6,451,984	6,756,641	6,765,632	6,528,088
Lease Revenue Bonds	6,691,788	6,818,013	6,943,209	4,902,350
<b>Total Annual Payments:</b>	<b>40,246,600</b>	<b>37,913,003</b>	<b>38,192,968</b>	<b>23,758,560</b>
<b>Has total annual payment increased over prior year (2018-19)?</b>		<b>No</b>	<b>No</b>	<b>No</b>

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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 maintains tier cap health rates

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

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	92,469,648.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	92,469,648.00
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	Jun 30, 2018

Data must be entered.

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			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	3,602,891.68	3,702,437.00	3,908,769.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	3,602,891.68	3,702,437.00	3,908,769.00
d. Number of retirees receiving OPEB benefits	494	507	523

**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 is self-insured for Dental, Vision, and Life Insurance benefits through San Diego County Office of Education, Fringe Benefit Consortium. Required contributions are expensed and paid monthly via the Payroll System.
--

3. Self-Insurance Liabilities

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

0.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. Required contribution (funding) for self-insurance programs	0.00	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	0.00	0.00	0.00



**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,068.0	1,076.0	1,085.0	1,094.0

**Certificated (Non-management) Salary and Benefit Negotiations**

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

Yes
-----

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

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

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

--

**Negotiations Settled**

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

Jun 18, 2019
--------------

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

Yes
-----

If Yes, date of Superintendent and CBO certification:

Jun 05, 2019
--------------

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

Yes
-----

If Yes, date of budget revision board adoption:

Jun 18, 2019
--------------

4. Period covered by the agreement:

Begin Date: 

Jul 01, 2018
--------------

End Date: 

Jun 30, 2021
--------------

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)?

Yes	Yes	Yes
-----	-----	-----

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--

**Multiyear Agreement**

Total cost of salary settlement

3,537,139	2,437,396	1,257,520
-----------	-----------	-----------

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

3.0%	2.0%	1.0%
------	------	------

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

General Fund unappropriated ending balance
--

**Negotiations Not Settled**

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
16,721,270	16,892,230	17,063,190
Tiered Cap	Tiered Cap	Tiered Cap

**Certificated (Non-management) Prior Year Settlements**

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

No		
----	--	--

--

**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
2,932,183	2,932,183	2,932,183

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

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

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

**Certificated (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	598.0	602.0	606.0	608.0

**Classified (Non-management) Salary and Benefit Negotiations**

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

Yes
-----

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

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

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

--

Negotiations Settled

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

Jun 18, 2019
--------------

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

Yes
-----

If Yes, date of Superintendent and CBO certification:

Jun 05, 2019
--------------

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

Yes
-----

If Yes, date of budget revision board adoption:

Jun 18, 2019
--------------

4. Period covered by the agreement:

Begin Date:

Jul 01, 2018
--------------

End Date:

Jun 30, 2021
--------------

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)?

Yes	Yes	Yes
-----	-----	-----

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

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or

**Multiyear Agreement**

Total cost of salary settlement

1,182,228	828,700	431,948
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% change in salary schedule from prior year (may enter text, such as "Reopener")

3.0%	2.0%	1.0%
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Identify the source of funding that will be used to support multiyear salary commitments:

General Fund Unappropriated Fund Balance
--

Negotiations Not Settled

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

--

Budget Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

7. Amount included for any tentative salary schedule increases

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

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

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

**Classified (Non-management) Prior Year Settlements**

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

No		
----	--	--

**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
847,111	847,111	847,111

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

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

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

**Classified (Non-management) - Other**

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

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**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	85.8	85.8	85.8	85.8

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

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

n/a
-----

If Yes, complete question 2.

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

--

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

--

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of H&W benefit changes included in the budget and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are step & column adjustments included in the budget and MYPs?			
Cost of step and column adjustments			
Percent change in step & column over prior year			

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of other benefits included in the budget and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

**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 25, 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
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**ADDITIONAL FISCAL INDICATORS**

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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?
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- 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)
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
  
- 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?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- 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)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

Current MYP reflects deficit. The District manages its deficit to maintain 3% statutory reserve.

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**End of School District Budget Criteria and Standards Review**

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6/4/2019 10:43		Beginning Balances	July	August	September	October	November	Dec - Prior to Property Taxes	December	January	February	March	April	May	June	Totals up to June 30th	2018-19	CODE	July SY	August SY	Other Months SY	Fiscal Year
Beginning Cash Balance		\$ 29,701,198	\$ 27,680,243	\$ 27,591,033	\$ 34,194,517	\$ 36,528,628	\$ 20,106,195	\$ 18,784,518	\$ 28,121,398	\$ 38,405,249	\$ 31,686,057	\$ 30,103,377	\$ 40,049,720	\$ 29,553,069	\$ 29,701,198	\$ 29,701,198						Totals
		1st Quarter			2nd Quarter			3rd Quarter			4th Quarter									2017-18		
Line	8000-8998	Total Cash Inflows - CY Revenues																				
1	8000-8099	LCFF Sources																				
2	8011	LCFF																				
3	8021-8047	Property Taxes																				
3.1	8012	EPA																				
3.5	8047	RDA Residual Balance & CRD																				
4	8096	Charter In Lieu Taxes																				
4.5	8097	Special Education - Prop Tax Transfer																				
5	Multiple	Other RL Sources																				
6	8000-8099	Subtotal LCFF Sources																				
7																						
8	8100-8299	Federal Revenues																				
9	8181&8182	Special Education																				
10	8110	Impact Aid																				
11	8285 9068	Assets - Pass Through																				
11.1	8290 3010&25	Title I - Fed Cash Mgmt System																				
11.2	8290 4035	Title II - Fed Cash Mgmt System																				
11.3	8290 4201&03	Title III - Fed Cash Mgmt System																				
12	Multiple	Other Federal																				
13	8100-8299	Subtotal Federal Revenues																				
14																						
15	8300-8599	Other State Revenues																				
16	8311	6500&10 PA Sp. Ed. (SDUSD, Poway & Infant)																				
17	Multiple	OTHER PA Recomputations and Adjustments																				
19	8550	Mandate Block/One-time Discretionary																				
23	8560	Lottery																				
	8590	Educator Effectiveness																				
26	Multiple	Other State																				
27	8590	7690 STRS On-Behalf - Revenue																				
28	8300-8599	Subtotal Other State Revenues																				
29																						
30	8600-8799	Other Local Revenues																				
31	8782	9025 ROP - Pass Through																				
32	8677	9065 ASES - Pass Through																				
33	8792	SPED PA Special Education - Pass Through																				
34	Multiple	Other Local																				
35	8600-8799	Subtotal Other Local Revenues																				
36																						
37	8900-8998	Transfers In & Other Sources																				
38																						
39	8000-8998	Total Cash Inflows - CY Revenues																				
40																						
41	1000-7998	Cash Outflows - CY Expenditures																				
42	1000-3999	Salaries & Benefits																				
43	1000-1999	Certificated																				
44	2000-2999	Classified																				
45	3000-3999	Benefits																				
	3101-3112	7690 STRS On-Behalf - Expense																				
46	1000-3999	Subtotal Salaries & Benefits																				
47																						
48	4000-7998	Other Expenditures																				
49	4000-4999	Supplies																				
50	5000-5999	Utilities																				
51	5000-5999	Other Services (Excl. Utilities)																				
52	6000-6999	Capital																				
52.1	7200-7299	Pass Through Revenues																				
53	7000-7998	Transfers Out, Other Uses & Outgo																				
54	4000-7998	Subtotal Other Expenditures																				
55																						
56	1000-7998	Total Cash Outflows - CY Expenditures																				



		Beginning	July	August	September	October	November	Dec - Prior to Property Taxes	December	January	February	March	April	May	June	Totals up to June 30th	2018-19	☒	July SY	August SY	Other Months SY	Fiscal Year	
58	<b>9111-9499 Assets (Excluding 9110 Cash)</b>																						
59	9111-9199 Other Cash Equivalents	\$ (340,200)	\$ 47,355	\$ (35,354)	\$ 3,406	\$ (105,330)	\$ 2,534	\$ (7,256)	\$ (7,421)	\$ 26,390	\$ (112,945)	\$ 56,657	\$ -	\$ -	\$ -	\$ (131,963)			\$ -	\$ -	\$ -	\$ (131,963)	
60	9200-9299 Receivables (Excl. deferrals listed below)	(5,625,966)	2,310,491	807,850	(8,856)	1,008,256	237,153	100	1,805,245	243,110	5,278	100	-	-	-	6,408,927		1819 CF	-	-	-	6,408,927	
61	9200-9299 Deferrals - Principal Apportionment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-	
64	9200-9299 Receivables - Lottery	(884,093)	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-	
65	9300-9319 Temporary Loans / Due From	(688,384)	-	-	-	688,384	-	-	-	-	-	-	-	-	-	688,384			-	-	-	688,384	
66	9320-9499 Other Assets	(142,852)	35,496	13,930	18,115	(22,089)	(15,846)	31,493	(18,718)	20,049	32,730	(32,769)	-	-	-	62,391			-	-	-	62,391	
67																							
68	<b>9111-9499 Change in Assets (Excl. 9110 Cash)</b>	<b>\$ (7,681,294)</b>	<b>\$ 2,393,342</b>	<b>\$ 786,427</b>	<b>\$ 12,864</b>	<b>\$ 1,569,220</b>	<b>\$ 223,842</b>	<b>\$ -</b>	<b>\$ 24,337</b>	<b>\$ 1,779,106</b>	<b>\$ 289,549</b>	<b>\$ (74,937)</b>	<b>\$ 23,988</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,027,738</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,027,738</b>	
69																							
70	<b>9500-9659 Current Liabilities</b>																						
71	9500-9599 Payables	\$ 5,629,172	\$ (4,054,748)	\$ (586,672)	\$ (185,168)	\$ 54,168	\$ (31,761)	\$ 13,625	\$ (5,057)	\$ (124,143)	\$ 130,585	\$ (168,746)	\$ -	\$ -	\$ -	\$ (4,957,916)		1819 CF	\$ -	\$ -	\$ -	\$ (4,957,916)	
72	9650-9659 Deferred Revenues	855,986	-	-	(855,986)	-	-	-	-	-	-	-	-	-	-	(855,986)			-	-	-	(855,986)	
73																							
74	<b>9500-9659 Change in Current Liabilities</b>	<b>\$ 6,485,158</b>	<b>\$ (4,054,748)</b>	<b>\$ (586,672)</b>	<b>\$ (1,041,154)</b>	<b>\$ 54,168</b>	<b>\$ (31,761)</b>	<b>\$ -</b>	<b>\$ 13,625</b>	<b>\$ (5,057)</b>	<b>\$ (124,143)</b>	<b>\$ 130,585</b>	<b>\$ (168,746)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5,813,901)</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (5,813,901)</b>	
75																							
76	<b>Multiple Other Activity</b>																						
77	9793 Audit Adjustments		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	
78	9795 Other Restatements		-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-	
79	7999 Expense Suspense		-	-	(17)	17	-	-	-	(43)	81	(64)	-	-	-	(27)			-	-	-	(27)	
80	8999 Revenue Suspense		-	-	-	10,000	(10,000)	-	-	-	-	-	-	-	-	-			-	-	-	-	
81	9910 Payroll Suspense		1,512,603	166,959	16,476	36,511	1,093	31,735	(70,843)	20,231	41,017	1,130	-	-	-	1,756,912			-	-	-	1,756,912	
82	Treasury Reconciling Items		-	(130)	(1)	(279)	150	139	121	(70)	(433)	-	-	-	-	(503)			-	-	-	(503)	
83																							
84	<b>Multiple Total Other Activity</b>		<b>\$ 1,512,603</b>	<b>\$ 166,829</b>	<b>\$ 16,458</b>	<b>\$ 46,249</b>	<b>\$ (8,757)</b>	<b>\$ -</b>	<b>\$ 31,874</b>	<b>\$ (70,723)</b>	<b>\$ 20,188</b>	<b>\$ 41,027</b>	<b>\$ 633</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,756,382</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,756,382</b>	
85																							
86	<b>Ending Balance WITHOUT Borrowing</b>		<b>\$ 27,595,557</b>	<b>\$ 27,506,347</b>	<b>\$ 34,109,830</b>	<b>\$ 36,528,628</b>	<b>\$ 20,106,195</b>	<b>\$ 18,784,518</b>	<b>\$ 28,121,398</b>	<b>\$ 38,405,249</b>	<b>\$ 31,686,057</b>	<b>\$ 30,103,377</b>	<b>\$ 40,049,720</b>	<b>\$ 29,553,069</b>	<b>\$ 29,985,736</b>	<b>\$ 30,070,422</b>	<b>\$ 30,518,701</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
87																							
89	<b>Multiple Borrowing Activity</b>																						
90	9640 TRAN / TTF Principal Amounts												\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -	
91	8660 TRAN / TTF Premium																						
92	5800 TRAN / TTF Issuance Cost & Interest																						
93	9135 & 9640 TRAN / TTF Repayment																						
94	9600-9619 Temporary Loans / Due To		84,686	-	-	(84,686)	-	-	-	-	-	-	-	-	-	(84,686)			-	-	-	(84,686)	
95	9629-9649 Other Liabilities (Excluding TRANs)		-	-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-	
96																							
97	<b>Multiple Total Borrowing Activity</b>		<b>\$ 84,686</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (84,686)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (84,686)</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (84,686)</b>	
98																							
99	<b>9110 Ending Cash Balance</b>		<b>\$ 27,680,243</b>	<b>\$ 27,591,033</b>	<b>\$ 34,194,517</b>	<b>\$ 36,528,628</b>	<b>\$ 20,106,195</b>	<b>\$ 18,784,518</b>	<b>\$ 28,121,398</b>	<b>\$ 38,405,249</b>	<b>\$ 31,686,057</b>	<b>\$ 30,103,377</b>	<b>\$ 40,049,720</b>	<b>\$ 29,553,069</b>	<b>\$ 29,985,736</b>	<b>\$ 29,985,736</b>							

17-18 Ending Cash Balance		35,957,624	33,442,426	37,576,954	40,750,167	25,683,288	22,087,115	31,426,561	36,697,053	29,116,808	27,828,858	32,072,049	28,576,891	29,701,198
16-17 Ending Cash Balance		41,678,258	44,572,773	50,624,066	45,674,849	29,746,110	27,393,189	35,703,596	46,088,969	35,678,426	33,184,778	37,476,496	35,133,999	36,020,075
15-16 Ending Cash Balance		22,027,815	21,897,564	30,022,930	31,585,760	20,534,662	31,224,828	30,399,519	37,934,548	32,516,609	34,950,679	39,335,089	36,964,011	40,191,113
14-15 Ending Cash Balance		14,484,378	15,750,425	23,417,704	25,620,630	17,237,297	17,237,297	21,315,554	20,353,126	14,797,874	16,768,187	20,150,445	18,649,557	18,237,923
13-14 Ending Cash Balance		14,008,622	16,245,006	16,050,767	13,580,612	6,420,370	6,420,370	10,955,227	16,858,187	9,140,800	11,621,297	25,077,749	15,042,837	16,044,217
12-13 Ending Cash Balance		23,982,861	5,641,468	9,291,011	6,107,891	2,754,241	2,754,241	6,269,795	11,102,224	6,914,648	3,278,770	7,280,697	2,509,965	\$ 14,378,514
11-12 Ending Cash Balance		8,341,979	9,209,688	17,942,353	7,546,288	3,489,692	3,489,692	2,154,522	13,548,227	6,360,544	6,360,544	6,360,544	10,855,991	14,131,266
10-11 Ending Cash Balance		2,633,362	10,377,169	18,653,352	12,146,707	5,288,710	19,118,645	20,943,348	12,686,058	5,528,459	11,775,428	7,483,924	1,560,463	
09-10 Ending Cash Balance		21,165,406	12,541,074	11,864,450	17,919,819	10,078,671	17,891,897	16,750,608	11,148,663	9,545,967	9,940,756	8,405,351	4,158,635	
08-09 Ending Cash Balance		21,465,174	22,318,210	22,472,156	24,263,456	16,106,377	19,108,960	18,370,568	16,278,241	11,820,315	18,474,608	15,417,463	13,511,812	
07-08 Ending Cash Balance		20,283,219	19,373,275	20,352,734	22,946,559	16,628,733	17,477,528	18,994,223	20,202,861	21,583,936	27,718,603	26,102,084	17,074,127	
06-07 Ending Cash Balance		19,625,088	18,549,100	18,618,070	20,458,383	14,842,346	17,045,071	18,275,424	21,423,473	19,817,719	24,082,396	25,430,689	19,345,386	
05-06 Ending Cash Balance		16,860,626	16,964,643	16,762,488	18,351,186	12,356,946	14,530,000	17,644,482	21,164,530	17,275,289	21,336,995	21,485,928	16,108,813	
04-05 Ending Cash Balance		16,231,342	16,159,937	16,187,652	21,791,535	10,144,450	10,887,166	12,216,478	15,688,760	13,102,696	17,060,074	19,914,351	13,678,382	

David McAdams  
District's authorizing signature

CODE SOURCE DOCUMENT  
1213BD 2012/13 Adopted Budget  
1213CERT 2012/13 CDE Certified Amount  
1011CERT 2010/11 DGS Certified Amount  
AB MYP MYP from Adopted Budget SACS File  
E ESTIMATE

To Verify Beginning Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance
Beginning Bal Oracle:	29,701,198.15	27,680,242.79	27,591,033.02	34,194,516.72	36,528,627.97		20,106,195.05	28,121,398.33	38,405,249.48	31,686,056.60	30,103,376.50	40,049,720.29	29,553,069.10

Line	Description	Beginning Balances	Actuals to end of the month of: Apr-19												Totals up to June 30th	2019-20	CODE	2017-18			Fiscal Year																									
			7			8			9			10						11				12			1			2			3			4			5			6			July SY	August SY	Other Months SY	Totals
			July	August	September	October	November	Dec - Prior to Property Taxes	December	January	February	March	April	May				June	2019-20																											
Beginning Cash Balance			\$ 29,985,000	\$ 30,491,824	\$ 29,046,259	\$ 34,727,803	\$ 31,809,053	\$ 18,190,725	\$ 16,790,513	\$ 22,031,032	\$ 28,522,892	\$ 18,893,846	\$ 15,067,916	\$ 21,817,786	\$ 11,322,026	\$ 29,985,000	\$ 29,985,000																													
1 8000-8998 Total Cash Inflows - CY Revenues			1st Quarter			2nd Quarter			3rd Quarter			4th Quarter																																		
1	8000-8099 LCFF Sources																																													
2	8011 LCFF	\$ 15,367,725	\$ 15,367,725	\$ 15,367,725	\$ 15,367,725	\$ -	\$ -	\$ -	\$ -	\$ 6,147,090	\$ 6,966,702	\$ 6,966,702	\$ 6,966,702	\$ 6,966,702	\$ 6,966,702	\$ 102,451,499	\$ 102,451,499	1819 BS1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,451,499												
3	8021-8047 Property Taxes	161,298	917,092	142,864	635,973	1,801,924	-	14,784,068	7,032,571	1,152,125	-	17,613,687	691,275	1,152,125	46,085,000	46,085,000	1819 BS1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	46,085,000												
3.1	8012 EPA	-	-	6,375,000	-	-	-	6,375,000	-	-	-	6,375,000	-	-	25,500,000	25,500,000	1819 BS1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,500,000												
3.5	8047 RDA Residual Balance & CRD	-	-	-	-	-	-	-	7,700,000	-	-	-	-	7,700,000	15,400,000	15,400,000	1819 BS1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,400,000												
4	8096 Charter In Lieu Taxes	-	(29,100)	(58,200)	(38,800)	(38,800)	(38,800)	-	(38,800)	(38,800)	(33,950)	(33,950)	(33,950)	(33,950)	(417,100)	(417,100)	1819 BS1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(417,100)												
4.5	8097 Special Education - Prop Tax Transfer	-	-	-	-	-	-	-	283,337	-	-	256,599	-	496,064	1,036,000	1,036,000	1819 BS1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,036,000												
5	Multiple Other RL Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1819 BS1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
6	8000-8099 Subtotal LCFF Sources	15,529,022	16,255,716	21,827,388	15,964,898	1,763,124	(38,800)	21,159,068	21,124,198	8,080,027	13,307,752	24,803,038	7,624,027	22,655,941	190,055,399	189,987,499																		190,055,399												
7	8100-8299 Federal Revenues																																													
9	8181&8182 Special Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,061,207	1819 BS1	\$ -	\$ -	\$ 4,061,207	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,061,207												
10	8110 Impact Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1819 BS1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
11	8285 9068 Assets - Pass Through	-	-	-	-	88,775	-	-	-	-	88,775	-	-	150,880	328,430	355,100	1819 BS1	-	-	-	-	-	-	-	26,670	-	-	-	-	-	-	-	355,100													
11.1	8290 3010&25 Title I - Fed Cash Mgmt System	-	-	607,503	-	-	-	607,503	-	607,503	-	-	607,503	-	2,430,013	2,430,013	1819 BS1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,430,013													
11.2	8290 4035 Title II - Fed Cash Mgmt System	-	-	96,896	-	-	-	96,896	-	96,896	-	-	96,896	-	387,583	387,583	1819 BS1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	387,583												
11.3	8290 4201&03 Title III - Fed Cash Mgmt System	-	-	89,966	-	-	-	89,966	-	89,966	-	-	89,966	-	359,864	359,864	1819 BS1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	359,864												
12	Multiple Other Federal	35,560	42,964	103,898	26,568	30,530	-	-	62,454	11,769	65,124	45,616	65,678	158,903	649,064	699,524	1819 BS1	-	-	-	-	-	-	-	50,460	-	-	-	-	-	-	-	699,524													
13	8100-8299 Subtotal Federal Revenues	35,560	42,964	898,263	26,568	119,305	-	794,365	62,454	11,769	948,264	45,616	65,678	1,104,148	4,154,954	8,293,291																		8,293,291												
14	8300-8599 Other State Revenues																																													
16	8311 6500&10 PA Sp. Ed. (SDUSD, Poway & Infant)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1819 BS1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -												
17	Multiple OTHER PA Recomputations and Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1819 BS1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
19	8550 Mandate Block	-	-	-	-	800,000	-	-	-	-	-	-	-	-	800,000	800,000	1819 BS1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	800,000												
23	8560 Lottery	-	-	-	-	-	-	-	1,074,000	-	-	1,074,000	-	1,074,000	3,222,000	4,296,000	1819 BS1	-	-	-	-	-	-	-	1,074,000	-	-	-	-	-	-	-	-	4,296,000												
26	Multiple Other State	72,229	140,083	583,993	944,121	1,736,730	-	-	2,600,959	640,747	310,018	248,568	635,216	2,181,003	10,093,667	10,093,667	1819 BS1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,093,667												
27	8590 7690 STRS On-Behalf - Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																													
28	8300-8599 Subtotal Other State Revenues	72,229	140,083	583,993	944,121	2,536,730	-	-	3,674,959	640,747	310,018	1,322,568	635,216	3,255,003	14,115,667	15,189,667																		15,189,667												
29	8600-8799 Other Local Revenues																																													
31	8782 9025 ROP - Pass Through	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1819 BS1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -												
32	8677 9065 ASES - Pass Through	-	-	-	-	593,444	-	-	-	-	228,248	-	-	387,925	1,209,617	912,991	1819 BS1	-	-	-	-	-	-	-	(296,626)	-	-	-	-	-	-	-	-	912,991												
33	8792 SPED PA Special Education - Pass Through	476,500	476,500	857,700	857,700	857,700	-	857,700	857,700	857,700	857,700	857,700	857,700	857,700	9,530,000	9,530,000	1819 BS1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,530,000												
34	Multiple Other Local	34,900	70,140	102,270	122,362	110,915	-	-	141,465	179,288	116,698	129,052	128,357	206,456	1,341,901	1,449,626	1819 BS1	-	-	-	-	-	-	-	107,725	-	-	-	-	-	-	-	-	1,449,626												
35	8600-8799 Subtotal Other Local Revenues	511,400	546,640	959,970	980,062	1,562,059	-	857,700	999,165	1,036,988	1,202,645	986,752	986,057	1,452,081	12,081,519	11,892,617																			11,892,617											
36	8900-8998 Transfers In & Other Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1819 BS1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
37	8900-8998 Transfers In & Other Sources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1819 BS1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-												
38	8000-8998 Total Cash Inflows - CY Revenues	\$ 16,148,212	\$ 16,985,403	\$ 24,269,614	\$ 17,915,649	\$ 5,981,217	\$ (38,800)	\$ 22,811,133	\$ 25,860,776	\$ 9,769,531	\$ 15,768,679	\$ 27,157,973	\$ 9,310,978	\$ 28,467,173	\$ 220,407,539	\$ 225,363,074																			\$ 225,430,973											
39	1000-7998 Cash Outflows - CY Expenditures																																													
40	1000-3999 Salaries & Benefits																																													
43	1000-1999 Certificated	\$ 7,842,432	\$ 8,476,051	\$ 8,699,328	\$ 8,873,729	\$ 8,977,221	\$ -	\$ 8,936,691	\$ 8,819,245	\$ 8,930,229	\$ 9,137,596	\$ 9,086,056	\$ 8,978,373	\$ 10,200,494	\$ 106,957,445	\$ 106,957,445	1819 BS1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 106,957,445											
44	2000-2999 Classified	1,269,963	2,046,750	2,840,539	2,943,452	2,837,979	-	3,027,747																																						

2019-20 General Fund Cashflows

Actuals to end of the month of:  
Apr-19

2019-20  
USER INPUT  
AREA

Type: 2

6/4/2019 10:46

58 **9111-9499 Assets (Excluding 9110 Cash)**

	Beginning	7	8	9	10	11	12	12	1	2	3	4	5	6	Totals up to June 30th	2019-20		July SY	August SY	Other Months SY	Fiscal Year
59 9111-9199 Other Cash Equivalents															\$ -			\$ -	\$ -	\$ -	\$ -
60 9200-9299 Receivables (Excl. deferrals listed below)	4,957,843	1,652,614	1,652,614	1,652,614											4,957,843	1819 CF		-	-	-	4,957,843
61 9200-9299 Deferrals - Principal Apportionment															-			-	-	-	-
64 9200-9299 Receivables - Lottery	598,828			598,828											598,828			-	-	-	598,828
65 9300-9319 Temporary Loans / Due From															-			-	-	-	-
66 9320-9499 Other Assets															-			-	-	-	-
67																					
68 <b>9111-9499 Change in Assets (Excl. 9110 Cash)</b>	\$ 5,556,671	\$ 1,652,614	\$ 1,652,614	\$ 2,251,442	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,556,671			\$ -	\$ -	\$ -	\$ 5,556,671

70 **9500-9659 Current Liabilities**

71 9500-9599 Payables	\$ (5,499,080)	\$ (1,833,027)	\$ (1,833,027)	\$ (1,833,027)											\$ (5,499,080)	1819 CF		\$ -	\$ -	\$ -	\$ (5,499,080)
72 9650-9659 Deferred Revenues															-			-	-	-	-
73																					
74 <b>9500-9659 Change in Current Liabilities</b>	\$ (5,499,080)	\$ (1,833,027)	\$ (1,833,027)	\$ (1,833,027)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,499,080)			\$ -	\$ -	\$ -	\$ (5,499,080)

76 **Multiple Other Activity**

77 9793 Audit Adjustments															\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
78 9795 Other Restatements															-	-		-	-	-	-
79 7999 Expense Suspense															-	-		-	-	-	-
80 8999 Revenue Suspense															-	-		-	-	-	-
81 9910 Payroll Suspense															-	-		-	-	-	-
82 Treasury Reconciling Items															-	-		-	-	-	-
83																					
84 <b>Multiple Total Other Activity</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -

86 **Ending Balance WITHOUT Borrowing**

86		\$ 30,491,824	\$ 29,046,259	\$ 34,727,803	\$ 31,809,053	\$ 18,190,725	\$ 16,790,513	\$ 22,031,032	\$ 28,522,892	\$ 18,893,846	\$ 15,067,916	\$ 21,817,786	\$ 11,322,026	\$ 16,711,294	\$ 16,711,294	\$ 21,609,239		\$ -	\$ -	\$ -	\$ -
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89 **Multiple Borrowing Activity**

90 9640 TRAN / TTF Principal Amounts															\$ -			\$ -	\$ -	\$ -	\$ -
91 8660 TRAN / TTF Premium															-			-	-	-	-
92 5800 TRAN / TTF Issuance Cost & Interest															-			-	-	-	-
93 9135 & 9640 TRAN / TTF Repayment															-			-	-	-	-
94 9600-9619 Temporary Loans / Due To															-			-	-	-	-
95 9629-9649 Other Liabilities (Excluding TRANs)															-			-	-	-	-
96																					
97 <b>Multiple Total Borrowing Activity</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -

99 **9110 Ending Cash Balance**

99		\$ 30,491,824	\$ 29,046,259	\$ 34,727,803	\$ 31,809,053	\$ 18,190,725	\$ 16,790,513	\$ 22,031,032	\$ 28,522,892	\$ 18,893,846	\$ 15,067,916	\$ 21,817,786	\$ 11,322,026	\$ 16,711,294	\$ 16,711,294			\$ -	\$ -	\$ -	\$ -
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18-19 Ending Cash Balance	27,680,243	27,591,033	34,194,517	36,528,628	20,106,195	18,784,518	28,121,398	38,405,249	31,686,057	30,103,377	40,049,720	31,657,827	33,212,877
17-18 Ending Cash Balance	35,957,624	33,442,426	37,576,954	40,750,167	25,683,288	22,087,115	31,426,561	36,697,053	29,116,808	27,828,858	32,072,049	28,576,891	29,701,198
16-17 Ending Cash Balance	41,678,258	44,572,773	50,624,066	45,674,849	29,746,110	27,393,189	35,703,596	46,088,969	35,678,426	33,184,778	37,476,496	35,133,999	36,020,075
15-16 Ending Cash Balance	22,027,815	21,897,564	30,022,930	31,585,760	20,534,662	31,224,828	30,399,519	37,934,548	32,516,609	34,950,679	39,335,089	36,964,011	40,191,113
14-15 Ending Cash Balance	1,065,135	15,750,425	23,417,704	25,620,630	17,237,297	17,237,297	21,315,554	20,353,126	14,797,874	16,768,187	20,150,445	18,649,557	18,237,923
13-14 Ending Cash Balance	14,008,622	16,245,006	16,050,767	13,580,612	6,420,370	6,420,370	10,955,227	16,858,187	9,140,800	11,621,297	25,077,749	15,042,837	16,044,217
12-13 Ending Cash Balance	23,982,861	5,641,468	9,291,011	6,107,891	2,754,241	2,754,241	6,269,795	11,102,224	6,914,648	3,278,770	7,280,697	2,509,965	14,378,514
11-12 Ending Cash Balance	8,341,979	9,209,688	17,942,353	7,546,288	3,489,692	3,489,692	2,154,522	13,548,227	6,360,544	6,360,544	6,360,544	10,855,991	14,131,266
10-11 Ending Cash Balance	2,633,362	10,377,169	18,653,352	12,146,707	5,288,710		19,118,645	20,943,348	12,686,058	5,528,459	11,775,428	7,483,924	1,560,463
09-10 Ending Cash Balance	21,165,406	12,541,074	11,864,450	17,919,819	10,078,671		17,891,897	16,750,608	11,148,663	9,545,967	9,940,756	8,405,351	4,158,635
08-09 Ending Cash Balance	21,465,174	22,318,210	22,472,156	24,263,456	16,106,377		19,108,960	18,370,568	16,278,241	11,820,315	18,474,608	15,417,463	13,511,812
07-08 Ending Cash Balance	20,283,219	19,373,275	20,352,734	22,946,599	16,628,733		17,477,528	18,994,223	20,202,861	21,583,936	27,718,603	26,102,084	17,074,127
06-07 Ending Cash Balance	19,625,088	18,549,100	18,618,070	20,458,383	14,842,346		17,045,071	18,275,424	21,423,473	19,817,719	24,082,396	25,430,689	19,345,386
05-06 Ending Cash Balance	16,860,626	16,964,643	16,762,488	18,351,186	12,356,946		14,530,000	17,644,482	21,164,530	17,275,289	21,336,995	21,485,928	16,108,813
04-05 Ending Cash Balance	16,231,342	16,159,937	16,187,652	21,791,535	10,144,450		10,887,166	12,216,478	15,688,760	13,102,696	17,060,074	19,914,351	13,678,382

David McAdams  
District's authorizing signature

CODE SOURCE DOCUMENT  
1213BD 2012/13 Adopted Budget  
1213CERT 2012/13 CDE Certified Amount  
1011CERT 2010/11 DGS Certified Amount  
AB MYP MYP from Adopted Budget SACS File  
E ESTIMATE

To Verify Beginning Balance	NOT In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance
Beginning Bal Oracle:	33,212,876.60	30,491,824.46	29,046,258.85	34,727,802.82	31,809,052.76		18,190,725.47	22,031,031.71	28,522,892.29	18,893,846.21	15,067,915.96	21,817,786.43	11,322,026.46