

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

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: 1163 East 7th Street, Chico CA 95928
Date: June 13, 2019

Place: Marsh Jr. High School
Date: June 19, 2019
Time: 06:00 PM

Adoption Date: June 26, 2019

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

Contact person for additional information on the budget reports:

Name: Kevin J. Bultema

Telephone: (530) 891-3000 x20112

Title: Assistant Superintendent Business

E-mail: kbultema@chicousd.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	

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? If yes, are benefits funded by pay-as-you-go? 	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X
				Jun 26, 2019
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$	_____
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:

() 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 26, 2019

For additional information on this certification, please contact:

Name: Kevin J. Bultema

Title: Assistant Superintendent Business

Telephone: (530) 891-3000 x20112

E-mail: kbultema@chicousd.org

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	109,132,639.00	0.00	109,132,639.00	113,023,544.00	0.00	113,023,544.00	3.6%
2) Federal Revenue		8100-8299	4,250.00	8,173,885.00	8,178,135.00	2,750.00	8,154,916.00	8,157,666.00	-0.3%
3) Other State Revenue		8300-8599	4,480,684.00	15,904,480.00	20,385,164.00	2,361,987.00	13,669,655.00	16,031,642.00	-21.4%
4) Other Local Revenue		8600-8799	2,047,534.00	7,908,921.00	9,956,455.00	1,446,413.00	5,014,984.00	6,461,397.00	-35.1%
5) TOTAL, REVENUES			115,665,107.00	31,987,286.00	147,652,393.00	116,834,694.00	26,839,555.00	143,674,249.00	-2.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	47,116,080.00	13,216,172.00	60,332,252.00	46,919,385.00	12,805,332.00	59,724,717.00	-1.0%
2) Classified Salaries		2000-2999	13,005,436.00	9,116,221.00	22,121,657.00	13,489,288.00	9,289,671.00	22,778,959.00	3.0%
3) Employee Benefits		3000-3999	26,783,281.00	16,041,202.00	42,824,483.00	27,440,514.00	16,619,645.00	44,060,159.00	2.9%
4) Books and Supplies		4000-4999	3,727,142.00	3,509,820.00	7,236,962.00	3,411,328.00	4,973,529.00	8,384,857.00	15.9%
5) Services and Other Operating Expenditures		5000-5999	7,953,734.00	5,292,604.00	13,246,338.00	7,539,352.00	4,230,473.00	11,769,825.00	-11.1%
6) Capital Outlay		6000-6999	0.00	1,307,947.00	1,307,947.00	3,242.00	650,000.00	653,242.00	-50.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	390,982.00	840,230.00	1,231,212.00	390,981.00	851,881.00	1,242,862.00	0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,166,614.00)	1,855,403.00	(311,211.00)	(2,400,480.00)	2,054,805.00	(345,675.00)	11.1%
9) TOTAL, EXPENDITURES			96,810,041.00	51,179,599.00	147,989,640.00	96,793,610.00	51,475,336.00	148,268,946.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			18,855,066.00	(19,192,313.00)	(337,247.00)	20,041,084.00	(24,635,781.00)	(4,594,697.00)	1262.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,008,247.00	0.00	3,008,247.00	3,046,000.00	0.00	3,046,000.00	1.3%
b) Transfers Out		7600-7629	649,547.00	0.00	649,547.00	910,086.00	0.00	910,086.00	40.1%
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	(20,935,441.00)	20,935,441.00	0.00	(22,442,385.00)	22,442,385.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(18,576,741.00)	20,935,441.00	2,358,700.00	(20,306,471.00)	22,442,385.00	2,135,914.00	-9.4%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			278,325.00	1,743,128.00	2,021,453.00	(265,387.00)	(2,193,396.00)	(2,458,783.00)	-221.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	19,771,422.00	2,978,054.00	22,749,476.00	20,049,747.00	4,721,182.00	24,770,929.00	8.9%
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)			19,771,422.00	2,978,054.00	22,749,476.00	20,049,747.00	4,721,182.00	24,770,929.00	8.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,771,422.00	2,978,054.00	22,749,476.00	20,049,747.00	4,721,182.00	24,770,929.00	8.9%
2) Ending Balance, June 30 (E + F1e)			20,049,747.00	4,721,182.00	24,770,929.00	19,784,360.00	2,527,786.00	22,312,146.00	-9.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,200.00	0.00	25,200.00	25,200.00	0.00	25,200.00	0.0%
Stores		9712	200,797.00	0.00	200,797.00	200,767.00	0.00	200,767.00	0.0%
Prepaid Items		9713	318,787.00	190,688.02	509,475.02	318,787.00	0.00	318,787.00	-37.4%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,530,493.98	4,530,493.98	0.00	2,527,786.00	2,527,786.00	-44.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	5,761,423.00	0.00	5,761,423.00	8,814,014.00	0.00	8,814,014.00	53.0%
Board Reserve 2%	0000	9780				2,983,581.00		2,983,581.00	
Board Reserve - 2018-19 One-time Func	0000	9780				2,046,840.00		2,046,840.00	
ERATE	0000	9780				533,593.00		533,593.00	
2019-20 Negotiated Compensation Agree	0000	9780				3,250,000.00		3,250,000.00	
Board Reserve 2%	0000	9780	2,972,784.00		2,972,784.00				
Board Reserve - 2018-19 One-time Func	0000	9780	2,071,840.00		2,071,840.00				
2015-16 One-time Funds Carryover	0000	9780	205,861.00		205,861.00				
2017-18 One-time Funds Carryover	0000	9780	87,885.00		87,885.00				
ERATE	0000	9780	423,053.00		423,053.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,459,176.00	0.00	4,459,176.00	4,475,371.00	0.00	4,475,371.00	0.4%
Unassigned/Unappropriated Amount		9790	9,284,364.00	0.00	9,284,364.00	5,950,221.00	0.00	5,950,221.00	-35.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	45,634,791.84	(16,072,287.34)	29,562,504.50				
1) Fair Value Adjustment to Cash in County Treasury		9111	(331,969.84)	0.00	(331,969.84)				
b) in Banks		9120	160,742.44	432,292.80	593,035.24				
c) in Revolving Cash Account		9130	25,200.00	0.00	25,200.00				
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	7,693.58	9,076.08	16,769.66				
4) Due from Grantor Government		9290	62,198.00	102,369.53	164,567.53				
5) Due from Other Funds		9310	504,010.00	0.00	504,010.00				
6) Stores		9320	184,409.86	0.00	184,409.86				
7) Prepaid Expenditures		9330	325,205.35	190,688.02	515,893.37				
8) Other Current Assets		9340	2,500.00	0.00	2,500.00				
9) TOTAL, ASSETS			46,574,781.23	(15,337,860.91)	31,236,920.32				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	6,412,151.38	0.00	6,412,151.38				
2) Due to Grantor Governments		9590	596,068.00	0.00	596,068.00				
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	83,500.00	0.00	83,500.00				
6) TOTAL, LIABILITIES			7,091,719.38	0.00	7,091,719.38				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			39,483,061.85	(15,337,860.91)	24,145,200.94				

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 SOURCES									
Principal Apportionment State Aid - Current Year		8011	57,394,397.00	0.00	57,394,397.00	61,319,634.00	0.00	61,319,634.00	6.8%
Education Protection Account State Aid - Current Year		8012	17,924,666.00	0.00	17,924,666.00	17,951,369.00	0.00	17,951,369.00	0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	726,677.00	0.00	726,677.00	726,677.00	0.00	726,677.00	0.0%
Timber Yield Tax		8022	9,980.00	0.00	9,980.00	9,980.00	0.00	9,980.00	0.0%
Other Subventions/In-Lieu Taxes		8029	18,807.00	0.00	18,807.00	18,807.00	0.00	18,807.00	0.0%
County & District Taxes Secured Roll Taxes		8041	33,571,289.00	0.00	33,571,289.00	33,571,289.00	0.00	33,571,289.00	0.0%
Unsecured Roll Taxes		8042	2,500,010.00	0.00	2,500,010.00	2,500,010.00	0.00	2,500,010.00	0.0%
Prior Years' Taxes		8043	96,772.00	0.00	96,772.00	96,772.00	0.00	96,772.00	0.0%
Supplemental Taxes		8044	610,505.00	0.00	610,505.00	610,505.00	0.00	610,505.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(7,514,798.00)	0.00	(7,514,798.00)	(7,575,833.00)	0.00	(7,575,833.00)	0.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,193,975.00	0.00	8,193,975.00	8,193,975.00	0.00	8,193,975.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			113,532,280.00	0.00	113,532,280.00	117,423,185.00	0.00	117,423,185.00	3.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(4,399,641.00)	0.00	(4,399,641.00)	(4,399,641.00)	0.00	(4,399,641.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			109,132,639.00	0.00	109,132,639.00	113,023,544.00	0.00	113,023,544.00	3.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,507,315.00	1,507,315.00	0.00	1,586,930.00	1,586,930.00	5.3%
Special Education Discretionary Grants		8182	0.00	242,691.00	242,691.00	0.00	253,321.00	253,321.00	4.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,483,645.00	3,483,645.00		3,936,582.00	3,936,582.00	13.0%
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		614,710.00	614,710.00		451,088.00	451,088.00	-26.6%
Title III, Part A, Immigrant Student Program	4201	8290		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)	
Title III, Part A, English Learner Program	4203	8290		97,029.00	97,029.00		140,468.00	140,468.00	44.8%
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		915,214.00	915,214.00		1,100,844.00	1,100,844.00	20.3%
Career and Technical Education	3500-3599	8290		106,089.00	106,089.00		110,473.00	110,473.00	4.1%
All Other Federal Revenue	All Other	8290	4,250.00	1,207,192.00	1,211,442.00	2,750.00	575,210.00	577,960.00	-52.3%
TOTAL, FEDERAL REVENUE			4,250.00	8,173,885.00	8,178,135.00	2,750.00	8,154,916.00	8,157,666.00	-0.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		4,512,450.00	4,512,450.00		4,327,293.00	4,327,293.00	-4.1%
Prior Years	6500	8319		121,847.00	121,847.00		0.00	0.00	-100.0%
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	2,612,461.00	0.00	2,612,461.00	492,607.00	0.00	492,607.00	-81.1%
Lottery - Unrestricted and Instructional Materials		8560	1,865,860.00	698,553.00	2,564,413.00	1,869,380.00	657,306.00	2,526,686.00	-1.5%
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		1,038,402.00	1,038,402.00		1,038,402.00	1,038,402.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		729,275.00	729,275.00		1,246,837.00	1,246,837.00	71.0%
California Clean Energy Jobs Act	6230	8590		521,621.00	521,621.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		999,877.00	999,877.00		356,020.00	356,020.00	-64.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		106,668.00	106,668.00		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,363.00	7,175,787.00	7,178,150.00	0.00	6,043,797.00	6,043,797.00	-15.8%
TOTAL, OTHER STATE REVENUE			4,480,684.00	15,904,480.00	20,385,164.00	2,361,987.00	13,669,655.00	16,031,642.00	-21.4%

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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	95,500.00	0.00	95,500.00	104,500.00	0.00	104,500.00	9.4%
Interest		8660	380,000.00	0.00	380,000.00	300,000.00	0.00	300,000.00	-21.1%
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	251,750.00	0.00	251,750.00	200,000.00	0.00	200,000.00	-20.6%
Transportation Fees From Individuals		8675	34,500.00	0.00	34,500.00	35,000.00	0.00	35,000.00	1.4%
Interagency Services		8677	397,558.00	1,306,585.00	1,704,143.00	333,500.00	18,330.00	351,830.00	-79.4%
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	5,000.00	5,000.00	0.00	12,500.00	12,500.00	150.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	888,226.00	1,747,345.00	2,635,571.00	473,413.00	542,702.00	1,016,115.00	-61.4%
Tuition		8710	0.00	1,069,995.00	1,069,995.00	0.00	529,188.00	529,188.00	-50.5%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,779,996.00	3,779,996.00		3,912,264.00	3,912,264.00	3.5%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,047,534.00	7,908,921.00	9,956,455.00	1,446,413.00	5,014,984.00	6,461,397.00	-35.1%
TOTAL, REVENUES			115,665,107.00	31,987,286.00	147,652,393.00	116,834,694.00	26,839,555.00	143,674,249.00	-2.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	38,436,932.00	10,323,891.00	48,760,823.00	38,150,387.00	9,896,838.00	48,047,225.00	-1.5%
Certificated Pupil Support Salaries		1200	3,321,691.00	2,252,866.00	5,574,557.00	3,364,132.00	2,244,609.00	5,608,741.00	0.6%
Certificated Supervisors' and Administrators' Salaries		1300	4,349,832.00	556,661.00	4,906,493.00	4,359,148.00	582,326.00	4,941,474.00	0.7%
Other Certificated Salaries		1900	1,007,625.00	82,754.00	1,090,379.00	1,045,718.00	81,559.00	1,127,277.00	3.4%
TOTAL, CERTIFICATED SALARIES			47,116,080.00	13,216,172.00	60,332,252.00	46,919,385.00	12,805,332.00	59,724,717.00	-1.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,293,955.00	6,926,742.00	8,220,697.00	1,374,470.00	7,029,985.00	8,404,455.00	2.2%
Classified Support Salaries		2200	4,814,671.00	1,296,276.00	6,110,947.00	4,979,107.00	1,388,069.00	6,367,176.00	4.2%
Classified Supervisors' and Administrators' Salaries		2300	927,760.00	226,469.00	1,154,229.00	916,697.00	221,002.00	1,137,699.00	-1.4%
Clerical, Technical and Office Salaries		2400	4,472,914.00	340,975.00	4,813,889.00	4,597,283.00	334,062.00	4,931,345.00	2.4%
Other Classified Salaries		2900	1,496,136.00	325,759.00	1,821,895.00	1,621,731.00	316,553.00	1,938,284.00	6.4%
TOTAL, CLASSIFIED SALARIES			13,005,436.00	9,116,221.00	22,121,657.00	13,489,288.00	9,289,671.00	22,778,959.00	3.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,473,269.00	6,854,250.00	14,327,519.00	7,748,505.00	7,194,966.00	14,943,471.00	4.3%
PERS		3201-3202	2,259,768.00	1,684,072.00	3,943,840.00	2,713,417.00	2,036,209.00	4,749,626.00	20.4%
OASDI/Medicare/Alternative		3301-3302	1,743,682.00	948,489.00	2,692,171.00	1,776,541.00	932,931.00	2,709,472.00	0.6%
Health and Welfare Benefits		3401-3402	10,934,322.00	4,674,844.00	15,609,166.00	10,735,193.00	4,617,311.00	15,352,504.00	-1.6%
Unemployment Insurance		3501-3502	30,733.00	11,435.00	42,168.00	30,894.00	11,284.00	42,178.00	0.0%
Workers' Compensation		3601-3602	1,562,623.00	579,309.00	2,141,932.00	1,566,712.00	572,613.00	2,139,325.00	-0.1%
OPEB, Allocated		3701-3702	1,428,002.00	794,725.00	2,222,727.00	1,501,894.00	770,768.00	2,272,662.00	2.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,350,882.00	494,078.00	1,844,960.00	1,367,358.00	483,563.00	1,850,921.00	0.3%
TOTAL, EMPLOYEE BENEFITS			26,783,281.00	16,041,202.00	42,824,483.00	27,440,514.00	16,619,645.00	44,060,159.00	2.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	389,475.00	695,100.00	1,084,575.00	34,150.00	649,230.00	683,380.00	-37.0%
Books and Other Reference Materials		4200	34,382.00	126,175.00	160,557.00	19,526.00	27,138.00	46,664.00	-70.9%
Materials and Supplies		4300	2,841,763.00	2,055,194.00	4,896,957.00	3,094,485.00	3,893,208.00	6,987,693.00	42.7%
Noncapitalized Equipment		4400	461,522.00	633,351.00	1,094,873.00	263,167.00	403,953.00	667,120.00	-39.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,727,142.00	3,509,820.00	7,236,962.00	3,411,328.00	4,973,529.00	8,384,857.00	15.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	182,845.00	248,154.00	430,999.00	160,535.00	331,418.00	491,953.00	14.1%
Dues and Memberships		5300	28,496.00	8,700.00	37,196.00	29,025.00	700.00	29,725.00	-20.1%
Insurance		5400 - 5450	887,325.00	0.00	887,325.00	978,325.00	0.00	978,325.00	10.3%
Operations and Housekeeping Services		5500	2,947,675.00	500.00	2,948,175.00	3,180,268.00	0.00	3,180,268.00	7.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	240,083.00	118,716.00	358,799.00	240,116.00	171,310.00	411,426.00	14.7%
Transfers of Direct Costs		5710	(95,707.00)	95,707.00	0.00	(78,955.00)	78,955.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	16,421.00	(5,269.00)	11,152.00	17,917.00	(8,050.00)	9,867.00	-11.5%
Professional/Consulting Services and Operating Expenditures		5800	3,282,694.00	4,808,586.00	8,091,280.00	2,544,601.00	3,638,680.00	6,183,281.00	-23.6%
Communications		5900	463,902.00	17,510.00	481,412.00	467,520.00	17,460.00	484,980.00	0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,953,734.00	5,292,604.00	13,246,338.00	7,539,352.00	4,230,473.00	11,769,825.00	-11.1%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	295,017.00	295,017.00	3,242.00	470,000.00	473,242.00	60.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	1,012,930.00	1,012,930.00	0.00	180,000.00	180,000.00	-82.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	1,307,947.00	1,307,947.00	3,242.00	650,000.00	653,242.00	-50.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	840,230.00	840,230.00	0.00	851,881.00	851,881.00	1.4%
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%
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	35,360.00	0.00	35,360.00	30,918.00	0.00	30,918.00	-12.6%
Other Debt Service - Principal		7439	355,622.00	0.00	355,622.00	360,063.00	0.00	360,063.00	1.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			390,982.00	840,230.00	1,231,212.00	390,981.00	851,881.00	1,242,862.00	0.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,855,403.00)	1,855,403.00	0.00	(2,054,805.00)	2,054,805.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(311,211.00)	0.00	(311,211.00)	(345,675.00)	0.00	(345,675.00)	11.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,166,614.00)	1,855,403.00	(311,211.00)	(2,400,480.00)	2,054,805.00	(345,675.00)	11.1%
TOTAL, EXPENDITURES			96,810,041.00	51,179,599.00	147,989,640.00	96,793,610.00	51,475,336.00	148,268,946.00	0.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	2,966,247.00	0.00	2,966,247.00	3,001,000.00	0.00	3,001,000.00	1.2%
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	42,000.00	0.00	42,000.00	45,000.00	0.00	45,000.00	7.1%
(a) TOTAL, INTERFUND TRANSFERS IN			3,008,247.00	0.00	3,008,247.00	3,046,000.00	0.00	3,046,000.00	1.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	649,547.00	0.00	649,547.00	910,086.00	0.00	910,086.00	40.1%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			649,547.00	0.00	649,547.00	910,086.00	0.00	910,086.00	40.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(20,935,441.00)	20,935,441.00	0.00	(22,442,385.00)	22,442,385.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(20,935,441.00)	20,935,441.00	0.00	(22,442,385.00)	22,442,385.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(18,576,741.00)	20,935,441.00	2,358,700.00	(20,306,471.00)	22,442,385.00	2,135,914.00	-9.4%

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	109,132,639.00	0.00	109,132,639.00	113,023,544.00	0.00	113,023,544.00	3.6%
2) Federal Revenue		8100-8299	4,250.00	8,173,885.00	8,178,135.00	2,750.00	8,154,916.00	8,157,666.00	-0.3%
3) Other State Revenue		8300-8599	4,480,684.00	15,904,480.00	20,385,164.00	2,361,987.00	13,669,655.00	16,031,642.00	-21.4%
4) Other Local Revenue		8600-8799	2,047,534.00	7,908,921.00	9,956,455.00	1,446,413.00	5,014,984.00	6,461,397.00	-35.1%
5) TOTAL REVENUES			115,665,107.00	31,987,286.00	147,652,393.00	116,834,694.00	26,839,555.00	143,674,249.00	-2.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		60,637,065.00	35,977,740.00	96,614,805.00	60,488,317.00	36,781,702.00	97,270,019.00	0.7%
2) Instruction - Related Services	2000-2999		9,790,808.00	2,023,357.00	11,814,165.00	10,035,656.00	1,840,595.00	11,876,251.00	0.5%
3) Pupil Services	3000-3999		10,289,055.00	4,962,282.00	15,251,337.00	10,523,225.00	4,872,061.00	15,395,286.00	0.9%
4) Ancillary Services	4000-4999		1,003,410.00	37,310.00	1,040,720.00	1,027,388.00	36,980.00	1,064,368.00	2.3%
5) Community Services	5000-5999		51,000.00	0.00	51,000.00	52,200.00	0.00	52,200.00	2.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,121,070.00	1,906,895.00	8,027,965.00	6,244,722.00	2,639,921.00	8,884,643.00	10.7%
8) Plant Services	8000-8999		8,526,651.00	5,431,785.00	13,958,436.00	8,031,121.00	4,452,196.00	12,483,317.00	-10.6%
9) Other Outgo	9000-9999	Except 7600-7699	390,982.00	840,230.00	1,231,212.00	390,981.00	851,881.00	1,242,862.00	0.9%
10) TOTAL EXPENDITURES			96,810,041.00	51,179,599.00	147,989,640.00	96,793,610.00	51,475,336.00	148,268,946.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			18,855,066.00	(19,192,313.00)	(337,247.00)	20,041,084.00	(24,635,781.00)	(4,594,697.00)	1262.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,008,247.00	0.00	3,008,247.00	3,046,000.00	0.00	3,046,000.00	1.3%
b) Transfers Out		7600-7629	649,547.00	0.00	649,547.00	910,086.00	0.00	910,086.00	40.1%
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	(20,935,441.00)	20,935,441.00	0.00	(22,442,385.00)	22,442,385.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(18,576,741.00)	20,935,441.00	2,358,700.00	(20,306,471.00)	22,442,385.00	2,135,914.00	-9.4%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			278,325.00	1,743,128.00	2,021,453.00	(265,387.00)	(2,193,396.00)	(2,458,783.00)	-221.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	19,771,422.00	2,978,054.00	22,749,476.00	20,049,747.00	4,721,182.00	24,770,929.00	8.9%
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)			19,771,422.00	2,978,054.00	22,749,476.00	20,049,747.00	4,721,182.00	24,770,929.00	8.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,771,422.00	2,978,054.00	22,749,476.00	20,049,747.00	4,721,182.00	24,770,929.00	8.9%
2) Ending Balance, June 30 (E + F1e)			20,049,747.00	4,721,182.00	24,770,929.00	19,784,360.00	2,527,786.00	22,312,146.00	-9.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,200.00	0.00	25,200.00	25,200.00	0.00	25,200.00	0.0%
Stores		9712	200,797.00	0.00	200,797.00	200,767.00	0.00	200,767.00	0.0%
Prepaid Items		9713	318,787.00	190,688.02	509,475.02	318,787.00	0.00	318,787.00	-37.4%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	4,530,493.98	4,530,493.98	0.00	2,527,786.00	2,527,786.00	-44.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	5,761,423.00	0.00	5,761,423.00	8,814,014.00	0.00	8,814,014.00	53.0%
Board Reserve 2%	0000	9780				2,983,581.00		2,983,581.00	
Board Reserve - 2018-19 One-time Fun	0000	9780				2,046,840.00		2,046,840.00	
ERATE	0000	9780				533,593.00		533,593.00	
2019-20 Negotiated Compensation Agr	0000	9780				3,250,000.00		3,250,000.00	
Board Reserve 2%	0000	9780	2,972,784.00		2,972,784.00				
Board Reserve - 2018-19 One-time Fun	0000	9780	2,071,840.00		2,071,840.00				
2015-16 One-time Funds Carryover	0000	9780	205,861.00		205,861.00				
2017-18 One-time Funds Carryover	0000	9780	87,885.00		87,885.00				
ERATE	0000	9780	423,053.00		423,053.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,459,176.00	0.00	4,459,176.00	4,475,371.00	0.00	4,475,371.00	0.4%
Unassigned/Unappropriated Amount		9790	9,284,364.00	0.00	9,284,364.00	5,950,221.00	0.00	5,950,221.00	-35.9%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
5640	Medi-Cal Billing Option	288,544.00	225,352.00
6300	Lottery: Instructional Materials	21,824.42	0.00
6500	Special Education	60,868.00	0.00
7311	Classified School Employee Professional Development Block Grant	103,020.00	68,680.00
7510	Low-Performing Students Block Grant	886,951.00	0.00
7810	Other Restricted State	94,089.00	45,641.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	964,626.37	848,994.00
9010	Other Restricted Local	2,110,571.19	1,339,119.00
Total, Restricted Balance		<u>4,530,493.98</u>	<u>2,527,786.00</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	826,606.00	1,140,684.00	38.0%
4) Other Local Revenue		8600-8799	25,650.00	21,150.00	-17.5%
5) TOTAL, REVENUES			852,256.00	1,161,834.00	36.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	158,242.00	221,632.00	40.1%
2) Classified Salaries		2000-2999	233,038.00	317,583.00	36.3%
3) Employee Benefits		3000-3999	251,293.00	364,145.00	44.9%
4) Books and Supplies		4000-4999	71,987.00	181,163.00	151.7%
5) Services and Other Operating Expenditures		5000-5999	40,400.00	15,500.00	-61.6%
6) Capital Outlay		6000-6999	30,000.00	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	38,632.00	61,161.00	58.3%
9) TOTAL, EXPENDITURES			823,592.00	1,161,184.00	41.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,664.00	650.00	-97.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,664.00	650.00	-97.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	92,412.00	121,076.00	31.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			92,412.00	121,076.00	31.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			92,412.00	121,076.00	31.0%
2) Ending Balance, June 30 (E + F1e)			121,076.00	121,726.00	0.5%
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			121,076.00	121,726.00	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	87,692.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	(149.00)		
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			87,543.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	279.54		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	17,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			17,279.54		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			70,263.90		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	826,606.00	1,140,684.00	38.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			826,606.00	1,140,684.00	38.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,000.00	1,150.00	15.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	20,000.00	20,000.00	0.0%
Interagency Services		8677	4,650.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,650.00	21,150.00	-17.5%
TOTAL, REVENUES			852,256.00	1,161,834.00	36.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	142,355.00	184,994.00	30.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	15,887.00	36,638.00	130.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			158,242.00	221,632.00	40.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	233,038.00	317,583.00	36.3%
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			233,038.00	317,583.00	36.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	24,171.00	36,270.00	50.1%
PERS		3201-3202	43,444.00	69,953.00	61.0%
OASDI/Medicare/Alternative		3301-3302	20,923.00	28,751.00	37.4%
Health and Welfare Benefits		3401-3402	132,276.00	186,291.00	40.8%
Unemployment Insurance		3501-3502	200.00	275.00	37.5%
Workers' Compensation		3601-3602	10,083.00	13,914.00	38.0%
OPEB, Allocated		3701-3702	13,917.00	19,205.00	38.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,279.00	9,486.00	51.1%
TOTAL, EMPLOYEE BENEFITS			251,293.00	364,145.00	44.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	68,387.00	176,363.00	157.9%
Noncapitalized Equipment		4400	3,600.00	4,800.00	33.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			71,987.00	181,163.00	151.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,000.00	6,000.00	50.0%
Dues and Memberships		5300	700.00	500.00	-28.6%
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	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	35,700.00	9,000.00	-74.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,400.00	15,500.00	-61.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	30,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	38,632.00	61,161.00	58.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			38,632.00	61,161.00	58.3%
TOTAL, EXPENDITURES			823,592.00	1,161,184.00	41.0%

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	826,606.00	1,140,684.00	38.0%
4) Other Local Revenue		8600-8799	25,650.00	21,150.00	-17.5%
5) TOTAL, REVENUES			852,256.00	1,161,834.00	36.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		758,689.00	1,039,270.00	37.0%
2) Instruction - Related Services	2000-2999		26,271.00	60,753.00	131.3%
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		38,632.00	61,161.00	58.3%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			823,592.00	1,161,184.00	41.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			28,664.00	650.00	-97.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,664.00	650.00	-97.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	92,412.00	121,076.00	31.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			92,412.00	121,076.00	31.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			92,412.00	121,076.00	31.0%
2) Ending Balance, June 30 (E + F1e)			121,076.00	121,726.00	0.5%
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			121,076.00	121,726.00	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
6130	Child Development: Center-Based Reserve Account	121,076.00	121,726.00
Total, Restricted Balance		121,076.00	121,726.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,767,906.00	3,929,126.00	4.3%
3) Other State Revenue		8300-8599	242,299.00	256,037.00	5.7%
4) Other Local Revenue		8600-8799	891,070.00	782,175.00	-12.2%
5) TOTAL, REVENUES			4,901,275.00	4,967,338.00	1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,996,501.00	2,120,640.00	6.2%
3) Employee Benefits		3000-3999	1,139,431.00	1,313,623.00	15.3%
4) Books and Supplies		4000-4999	2,002,227.00	2,005,757.00	0.2%
5) Services and Other Operating Expenditures		5000-5999	124,020.00	116,933.00	-5.7%
6) Capital Outlay		6000-6999	23,633.00	30,000.00	26.9%
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	272,579.00	284,514.00	4.4%
9) TOTAL, EXPENDITURES			5,558,391.00	5,871,467.00	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(657,116.00)	(904,129.00)	37.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	649,547.00	910,086.00	40.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			649,547.00	910,086.00	40.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,569.00)	5,957.00	-178.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	407,236.00	399,667.00	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			407,236.00	399,667.00	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			407,236.00	399,667.00	-1.9%
2) Ending Balance, June 30 (E + F1e)			399,667.00	405,624.00	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	99,141.71	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			300,525.29	405,624.00	35.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(56,982.46)		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,478.86)		
b) in Banks		9120	815.59		
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	99,141.71		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			40,495.98		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	165.30		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	487,010.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			487,175.30		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(446,679.32)		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,767,906.00	3,929,126.00	4.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,767,906.00	3,929,126.00	4.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	242,299.00	256,037.00	5.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			242,299.00	256,037.00	5.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	525,400.00	675,000.00	28.5%
Leases and Rentals		8650	340.00	0.00	-100.0%
Interest		8660	(6,770.00)	(6,475.00)	-4.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	268,700.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	103,400.00	113,650.00	9.9%
TOTAL, OTHER LOCAL REVENUE			891,070.00	782,175.00	-12.2%
TOTAL, REVENUES			4,901,275.00	4,967,338.00	1.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,658,308.00	1,754,717.00	5.8%
Classified Supervisors' and Administrators' Salaries		2300	250,000.00	321,224.00	28.5%
Clerical, Technical and Office Salaries		2400	88,193.00	44,699.00	-49.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,996,501.00	2,120,640.00	6.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	319,686.00	422,151.00	32.1%
OASDI/Medicare/Alternative		3301-3302	156,084.00	164,119.00	5.1%
Health and Welfare Benefits		3401-3402	457,390.00	508,042.00	11.1%
Unemployment Insurance		3501-3502	1,037.00	1,101.00	6.2%
Workers' Compensation		3601-3602	52,567.00	55,910.00	6.4%
OPEB, Allocated		3701-3702	72,383.00	77,161.00	6.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	80,284.00	85,139.00	6.0%
TOTAL, EMPLOYEE BENEFITS			1,139,431.00	1,313,623.00	15.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	274,600.00	297,000.00	8.2%
Noncapitalized Equipment		4400	47,630.00	30,000.00	-37.0%
Food		4700	1,679,997.00	1,678,757.00	-0.1%
TOTAL, BOOKS AND SUPPLIES			2,002,227.00	2,005,757.00	0.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,300.00	2,800.00	115.4%
Dues and Memberships		5300	200.00	500.00	150.0%
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	15,750.00	15,000.00	-4.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(11,152.00)	(9,867.00)	-11.5%
Professional/Consulting Services and Operating Expenditures		5800	113,800.00	104,000.00	-8.6%
Communications		5900	4,122.00	4,500.00	9.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			124,020.00	116,933.00	-5.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	23,633.00	30,000.00	26.9%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			23,633.00	30,000.00	26.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	272,579.00	284,514.00	4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			272,579.00	284,514.00	4.4%
TOTAL, EXPENDITURES			5,558,391.00	5,871,467.00	5.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	649,547.00	910,086.00	40.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			649,547.00	910,086.00	40.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			649,547.00	910,086.00	40.1%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,767,906.00	3,929,126.00	4.3%
3) Other State Revenue		8300-8599	242,299.00	256,037.00	5.7%
4) Other Local Revenue		8600-8799	891,070.00	782,175.00	-12.2%
5) TOTAL, REVENUES			4,901,275.00	4,967,338.00	1.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,245,792.00	5,545,965.00	5.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		40,020.00	40,988.00	2.4%
7) General Administration	7000-7999		272,579.00	284,514.00	4.4%
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			5,558,391.00	5,871,467.00	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(657,116.00)	(904,129.00)	37.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	649,547.00	910,086.00	40.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			649,547.00	910,086.00	40.1%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,569.00)	5,957.00	-178.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	407,236.00	399,667.00	-1.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			407,236.00	399,667.00	-1.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			407,236.00	399,667.00	-1.9%
2) Ending Balance, June 30 (E + F1e)					
			399,667.00	405,624.00	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	99,141.71	0.00	-100.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	300,525.29	405,624.00	35.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	300,525.29	405,624.00
Total, Restricted Balance		300,525.29	405,624.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	545,000.00	0.00	-100.0%
5) TOTAL, REVENUES			545,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,463,636.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,714,010.00	302,000.00	-82.4%
6) Capital Outlay		6000-6999	46,221,540.00	55,255,000.00	19.5%
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			49,399,186.00	55,557,000.00	12.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(48,854,186.00)	(55,557,000.00)	13.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	30,000,000.00	55,000,000.00	83.3%
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			30,000,000.00	55,000,000.00	83.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,854,186.00)	(557,000.00)	-97.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,411,187.00	557,001.00	-97.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,411,187.00	557,001.00	-97.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,411,187.00	557,001.00	-97.1%
2) Ending Balance, June 30 (E + F1e)			557,001.00	1.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			557,001.00	1.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,240,679.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	(318,446.80)		
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			10,922,233.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,742.82		
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			2,742.82		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			10,919,490.18		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	545,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			545,000.00	0.00	-100.0%
TOTAL, REVENUES			545,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	477,278.00	0.00	-100.0%
Noncapitalized Equipment		4400	986,358.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,463,636.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	1,714,010.00	302,000.00	-82.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,714,010.00	302,000.00	-82.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	2,882,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	43,339,540.00	55,255,000.00	27.5%
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			46,221,540.00	55,255,000.00	19.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			49,399,186.00	55,557,000.00	12.5%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	30,000,000.00	55,000,000.00	83.3%
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			30,000,000.00	55,000,000.00	83.3%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			30,000,000.00	55,000,000.00	83.3%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	545,000.00	0.00	-100.0%
5) TOTAL, REVENUES			545,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		49,258,686.00	55,557,000.00	12.8%
9) Other Outgo	9000-9999	Except 7600-7699	140,500.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			49,399,186.00	55,557,000.00	12.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(48,854,186.00)	(55,557,000.00)	13.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	30,000,000.00	55,000,000.00	83.3%
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			30,000,000.00	55,000,000.00	83.3%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(18,854,186.00)	(557,000.00)	-97.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	19,411,187.00	557,001.00	-97.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			19,411,187.00	557,001.00	-97.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			19,411,187.00	557,001.00	-97.1%
2) Ending Balance, June 30 (E + F1e)					
			557,001.00	1.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	557,001.00	1.00	-100.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
9010	Other Restricted Local	557,001.00	1.00
Total, Restricted Balance		557,001.00	1.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,175,000.00	2,550,000.00	-19.7%
5) TOTAL, REVENUES			3,175,000.00	2,550,000.00	-19.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	469,060.00	392,527.00	-16.3%
3) Employee Benefits		3000-3999	230,739.00	203,451.00	-11.8%
4) Books and Supplies		4000-4999	475,200.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	259,972.00	100,000.00	-61.5%
6) Capital Outlay		6000-6999	7,622,475.00	250,000.00	-96.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,057,446.00	945,978.00	-89.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,882,446.00)	1,604,022.00	-127.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	42,000.00	45,000.00	7.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(42,000.00)	(45,000.00)	7.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,924,446.00)	1,559,022.00	-126.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,647,606.00	1,723,160.00	-77.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,647,606.00	1,723,160.00	-77.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,647,606.00	1,723,160.00	-77.5%
2) Ending Balance, June 30 (E + F1e)			1,723,160.00	3,282,182.00	90.5%
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	1,044.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,722,116.00	3,282,182.00	90.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,015,029.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	(95,768.09)		
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	1,044.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,920,305.85		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	101.50		
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			101.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,920,204.35		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	3,100,000.00	2,475,000.00	-20.2%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,175,000.00	2,550,000.00	-19.7%
TOTAL, REVENUES			3,175,000.00	2,550,000.00	-19.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	424,532.00	346,705.00	-18.3%
Clerical, Technical and Office Salaries		2400	44,528.00	45,822.00	2.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			469,060.00	392,527.00	-16.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	84,689.00	81,383.00	-3.9%
OASDI/Medicare/Alternative		3301-3302	35,231.00	29,240.00	-17.0%
Health and Welfare Benefits		3401-3402	76,484.00	64,878.00	-15.2%
Unemployment Insurance		3501-3502	237.00	198.00	-16.5%
Workers' Compensation		3601-3602	12,034.00	10,052.00	-16.5%
OPEB, Allocated		3701-3702	16,608.00	13,872.00	-16.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,456.00	3,828.00	-29.8%
TOTAL, EMPLOYEE BENEFITS			230,739.00	203,451.00	-11.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	225,200.00	0.00	-100.0%
Noncapitalized Equipment		4400	250,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			475,200.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	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	259,972.00	100,000.00	-61.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			259,972.00	100,000.00	-61.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,622,475.00	250,000.00	-96.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,622,475.00	250,000.00	-96.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,057,446.00	945,978.00	-89.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	42,000.00	45,000.00	7.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			42,000.00	45,000.00	7.1%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(42,000.00)	(45,000.00)	7.1%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,175,000.00	2,550,000.00	-19.7%
5) TOTAL, REVENUES			3,175,000.00	2,550,000.00	-19.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		909,771.00	695,978.00	-23.5%
8) Plant Services	8000-8999		8,147,675.00	250,000.00	-96.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,057,446.00	945,978.00	-89.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(5,882,446.00)	1,604,022.00	-127.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	42,000.00	45,000.00	7.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(42,000.00)	(45,000.00)	7.1%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,924,446.00)	1,559,022.00	-126.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	7,647,606.00	1,723,160.00	-77.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			7,647,606.00	1,723,160.00	-77.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			7,647,606.00	1,723,160.00	-77.5%
2) Ending Balance, June 30 (E + F1e)					
			1,723,160.00	3,282,182.00	90.5%
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	1,044.00	0.00	-100.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,722,116.00	3,282,182.00	90.6%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
9010	Other Restricted Local	1,722,116.00	3,282,182.00
Total, Restricted Balance		<u>1,722,116.00</u>	<u>3,282,182.00</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,431,464.00	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			3,431,464.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,431,464.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,431,464.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,431,464.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,431,464.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,431,464.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,194.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	(43,013.81)		
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			(31,819.04)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	308.49		
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			308.49		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(32,127.53)		

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

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	3,411,464.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	20,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,431,464.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,431,464.00	0.00	-100.0%

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

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,431,464.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,431,464.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(3,431,464.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,431,464.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,431,464.00	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,431,464.00	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,431,464.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,721,000.00	3,821,000.00	2.7%
5) TOTAL, REVENUES			3,721,000.00	3,821,000.00	2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	92,500.00	140,500.00	51.9%
5) Services and Other Operating Expenditures		5000-5999	350,000.00	40,000.00	-88.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			442,500.00	180,500.00	-59.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,278,500.00	3,640,500.00	11.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,966,247.00	3,001,000.00	1.2%
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			(2,966,247.00)	(3,001,000.00)	1.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			312,253.00	639,500.00	104.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,955,975.00	2,811,268.00	43.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,955,975.00	2,811,268.00	43.7%
d) Other Restatements		9795	543,040.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,499,015.00	2,811,268.00	12.5%
2) Ending Balance, June 30 (E + F1e)			2,811,268.00	3,450,768.00	22.7%
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	27,400.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,783,868.00	3,450,768.00	24.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,362,964.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	(24,833.71)		
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	27,400.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,365,530.53		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,365,530.53		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	3,700,000.00	3,800,000.00	2.7%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	21,000.00	21,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,721,000.00	3,821,000.00	2.7%
TOTAL, REVENUES			3,721,000.00	3,821,000.00	2.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	92,500.00	140,500.00	51.9%
TOTAL, BOOKS AND SUPPLIES			92,500.00	140,500.00	51.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	350,000.00	40,000.00	-88.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			350,000.00	40,000.00	-88.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			442,500.00	180,500.00	-59.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	2,966,247.00	3,001,000.00	1.2%
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			2,966,247.00	3,001,000.00	1.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,966,247.00)	(3,001,000.00)	1.2%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,721,000.00	3,821,000.00	2.7%
5) TOTAL, REVENUES			3,721,000.00	3,821,000.00	2.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		442,500.00	180,500.00	-59.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			442,500.00	180,500.00	-59.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,278,500.00	3,640,500.00	11.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,966,247.00	3,001,000.00	1.2%
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			(2,966,247.00)	(3,001,000.00)	1.2%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			312,253.00	639,500.00	104.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,955,975.00	2,811,268.00	43.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,955,975.00	2,811,268.00	43.7%
d) Other Restatements					
		9795	543,040.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,499,015.00	2,811,268.00	12.5%
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	27,400.00	0.00	-100.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	2,783,868.00	3,450,768.00	24.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
9010	Other Restricted Local	2,783,868.00	3,450,768.00
Total, Restricted Balance		<u>2,783,868.00</u>	<u>3,450,768.00</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	39,350.00	41,364.00	5.1%
4) Other Local Revenue		8600-8799	13,170,100.00	12,530,377.00	-4.9%
5) TOTAL, REVENUES			13,209,450.00	12,571,741.00	-4.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,105,874.00	11,771,135.00	16.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,105,874.00	11,771,135.00	16.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,103,576.00	800,606.00	-74.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,895,533.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,895,533.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,999,109.00	800,606.00	-84.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,017,051.00	17,016,160.00	41.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,017,051.00	17,016,160.00	41.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,017,051.00	17,016,160.00	41.6%
2) Ending Balance, June 30 (E + F1e)			17,016,160.00	17,816,766.00	4.7%
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	17,016,160.00	17,816,766.00	4.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,159,459.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	(150,710.81)		
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			16,008,748.45		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			16,008,748.45		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	34,350.00	36,306.00	5.7%
Other Subventions/In-Lieu Taxes		8572	5,000.00	5,058.00	1.2%
TOTAL, OTHER STATE REVENUE			39,350.00	41,364.00	5.1%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	12,397,250.00	11,768,049.00	-5.1%
Unsecured Roll		8612	556,500.00	533,492.00	-4.1%
Prior Years' Taxes		8613	4,500.00	3,364.00	-25.2%
Supplemental Taxes		8614	135,350.00	143,485.00	6.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	76,500.00	81,987.00	7.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,170,100.00	12,530,377.00	-4.9%
TOTAL, REVENUES			13,209,450.00	12,571,741.00	-4.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	5,835,000.00	7,075,000.00	21.3%
Bond Interest and Other Service Charges		7434	4,270,874.00	4,696,135.00	10.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,105,874.00	11,771,135.00	16.5%
TOTAL, EXPENDITURES			10,105,874.00	11,771,135.00	16.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	1,895,533.00	0.00	-100.0%
(c) TOTAL, SOURCES			1,895,533.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,895,533.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	39,350.00	41,364.00	5.1%
4) Other Local Revenue		8600-8799	13,170,100.00	12,530,377.00	-4.9%
5) TOTAL, REVENUES			13,209,450.00	12,571,741.00	-4.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	10,105,874.00	11,771,135.00	16.5%
10) TOTAL, EXPENDITURES			10,105,874.00	11,771,135.00	16.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,103,576.00	800,606.00	-74.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,895,533.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,895,533.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,999,109.00	800,606.00	-84.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	12,017,051.00	17,016,160.00	41.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			12,017,051.00	17,016,160.00	41.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			12,017,051.00	17,016,160.00	41.6%
2) Ending Balance, June 30 (E + F1e)					
			17,016,160.00	17,816,766.00	4.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	17,016,160.00	17,816,766.00	4.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 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
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,794.39	11,794.39	11,794.39	11,811.96	11,811.96	11,811.96
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,794.39	11,794.39	11,794.39	11,811.96	11,811.96	11,811.96
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,794.39	11,794.39	11,794.39	11,811.96	11,811.96	11,811.96
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Chico Unified School District
2019-20 Cash Flow

	Estimated Jul	Estimated Aug	Estimated Sep	Estimated Oct	Estimated Nov	Estimated Dec	Estimated Jan	Estimated Feb	Estimated Mar	Estimated Apr	Estimated May	Estimated Jun	Estimated Accruals	Total	2019-20 Original
A. BEGINNING CASH	24,343,818	21,029,224	12,353,387	11,239,799	8,399,927	2,306,265	17,807,937	21,065,916	17,087,493	16,946,633	19,917,720	20,612,147			
B. RECEIPTS															
Principal Apportionment															
State Aid	3,016,926	3,016,926	5,531,031	5,432,920	5,432,920	5,432,920	5,457,447	5,518,767	5,518,767	5,518,767	5,518,767	5,518,767	404,710	61,319,634	61,319,634
EPA	0	0	4,487,842	0	0	4,487,842	0	0	4,487,842	0	0	4,487,842	0	17,951,369	17,951,369
Property Tax	0	381,522	0	3,052,175	0	15,260,873	4,959,784	190,761	0	9,156,524	4,578,262	572,283	0	38,152,182	38,152,182
In-Lieu Property Taxes	0	(329,973)	(659,946)	(439,964)	(439,964)	(439,964)	(439,964)	(439,964)	(483,961)	(241,980)	(241,980)	(241,980)	0	(4,399,641)	(4,399,641)
Federal Revenues	28,094	8,500	127,000	1,320,263	98,361	886,817	758,998	7,924	1,083,947	248,006	988,126	1,062,011	1,539,620	8,157,666	8,157,666
Other State Sources	173,092	173,092	432,723	1,017,712	342,751	1,009,696	1,575,802	439,667	830,729	1,187,419	466,416	1,199,545	2,046,588	10,895,232	10,895,232
Other Local Revenues	7,500	87,823	38,509	238,093	382,155	175,479	2,699,484	468,809	447,682	199,380	686,088	382,510	515,385	6,328,897	6,328,897
TOTAL RECEIPTS	3,225,611	3,337,889	9,957,159	10,621,198	5,816,222	26,813,663	15,011,551	6,185,965	11,885,007	16,068,116	11,995,679	12,980,977	4,506,302	138,405,339	138,405,339
C. DISBURSEMENTS															
Salaries & Benefits	(1,578,557)	(9,592,767)	(10,564,186)	(11,778,460)	(10,928,468)	(10,807,041)	(10,685,613)	(10,685,613)	(10,807,041)	(10,807,041)	(11,171,323)	(10,807,041)	(1,214,274)	(121,427,425)	(121,427,425)
Operating Expenditures	(1,736,409)	(1,953,460)	(1,519,358)	(1,953,460)	(1,085,256)	(1,085,256)	(1,302,307)	(1,085,256)	(1,302,307)	(1,736,409)	(1,736,409)	(2,170,511)	(3,038,716)	(21,705,111)	(21,705,111)
TOTAL DISBURSEMENTS	(3,314,965)	(11,546,227)	(12,083,544)	(13,731,920)	(12,013,724)	(11,892,296)	(11,987,920)	(11,770,869)	(12,109,347)	(12,543,450)	(12,907,732)	(12,977,552)	(4,252,990)	(143,132,536)	(143,132,536)
D. OTHER FINANCING															
Interfund Transfers															
Transfers In	0	0	0	0	0	0	0	1,523,000	0	0	1,523,000	0	0	3,046,000	3,046,000
Transfers Out	0	0	0	0	0	0	0	0	0	(637,060)	0	(273,026)	0	(910,086)	(910,086)
Other Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING	0	0	0	0	0	0	0	1,523,000	0	(637,060)	1,523,000	(273,026)	0	2,135,914	2,135,914
INTERFUND BORROWING															
Due From Other Funds (9310)	504,010	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Due To Other Funds (9610)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING	504,010	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PY PRIOR YEAR															
Deferred Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable															
State Aid - PY	0	0	0	0	0	0	0	97,923	97,923	97,923	97,923	97,923	0	489,617	489,617
Federal A/R	43,300	80,000	175,000	0	0	111,000	0	0	0	0	0	0	0	409,300	409,300
Other State A/R	0	0	788,798	0	103,840	69,376	234,348	0	0	0	0	69,376	0	1,265,737	1,265,737
Other Local A/R	454,950	0	49,000	270,850	0	399,930	0	0	0	0	0	0	0	1,174,730	1,174,730
Accounts Payable															
Prior Year Corrections	0	0	0	0	0	0	0	(14,443)	(14,443)	(14,443)	(14,443)	(14,443)	0	(72,214)	(72,214)
In-Lieu	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Salaries & Benefits	(1,125,000)	0	0	0	0	0	0	0	0	0	0	0	0	(1,125,000)	(1,125,000)
Operating A/P	(3,102,500)	(547,500)	0	0	0	0	0	0	0	0	0	0	0	(3,650,000)	(3,650,000)
TOTAL PRIOR YEAR	(3,729,250)	(467,500)	1,012,798	270,850	103,840	580,306	234,348	83,481	83,481	83,481	83,481	152,856	0	(1,507,830)	0
E. NET INCREASE/DECREASE (B - C + D)	(3,314,594)	(8,675,837)	(1,113,587)	(2,839,872)	(6,093,662)	15,501,672	3,257,979	(3,978,424)	(140,860)	2,971,086	694,427	(116,745)	253,313	(4,099,113)	(2,591,283)
F. ENDING CASH (A + E)	21,029,224	12,353,387	11,239,799	8,399,927	2,306,265	17,807,937	21,065,916	17,087,493	16,946,633	19,917,720	20,612,147	20,495,402			
Auditor's Ending Cash	0	0	0	0	0	0	0	0	0	0	0	0			
Variance	21,029,224	12,353,387	11,239,799	8,399,927	2,306,265	17,807,937	21,065,916	17,087,493	16,946,633	19,917,720	20,612,147	20,495,402			

**Notes for Original Budget:
1. Total Other State Revenues: Less STRS On-behalf (\$5,136,410)
2. Total Other Local Revenues: Less PY Revenue (\$132,500)
3. Salaries and Benefits Expenditures: Less STRS On-behalf (\$5,136,410)

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	60,332,252.00	301	0.00	303	60,332,252.00	305	2,689,299.00		307	57,642,953.00	309
2000 - Classified Salaries	22,121,657.00	311	0.00	313	22,121,657.00	315	1,599,496.00		317	20,522,161.00	319
3000 - Employee Benefits	42,824,483.00	321	2,222,727.00	323	40,601,756.00	325	1,161,500.00		327	39,440,256.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,236,962.00	331	30,400.00	333	7,206,562.00	335	1,296,752.00		337	5,909,810.00	339
5000 - Services. . . & 7300 - Indirect Costs	12,935,127.00	341	20,600.00	343	12,914,527.00	345	1,723,014.00		347	11,191,513.00	349
TOTAL					143,176,754.00	365			TOTAL	134,706,693.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1.	Teacher Salaries as Per EC 41011.	1100	48,204,473.00	375
2.	Salaries of Instructional Aides Per EC 41011.	2100	8,220,197.00	380
3.	STRS.	3101 & 3102	12,389,767.00	382
4.	PERS.	3201 & 3202	1,723,850.00	383
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,497,187.00	384
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	10,564,312.00	385
7.	Unemployment Insurance.	3501 & 3502	29,331.00	390
8.	Workers' Compensation Insurance.	3601 & 3602	1,487,839.00	392
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10.	Other Benefits (EC 22310).	3901 & 3902	1,237,729.00	393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		85,354,685.00	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).		1,190,256.00	396
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14.	TOTAL SALARIES AND BENEFITS.		84,164,429.00	397
15.	Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		62.48%	
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)	62.48%
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).	134,706,693.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.	
1000 - Certificated Salaries	59,724,717.00	301	0.00	303	59,724,717.00	305	2,662,092.00		307	57,062,625.00	309	
2000 - Classified Salaries	22,778,959.00	311	0.00	313	22,778,959.00	315	1,711,780.00		317	21,067,179.00	319	
3000 - Employee Benefits	44,060,159.00	321	2,272,662.00	323	41,787,497.00	325	1,201,995.00		327	40,585,502.00	329	
4000 - Books, Supplies Equip Replace. (6500)	8,384,857.00	331	30,000.00	333	8,354,857.00	335	1,086,462.00		337	7,268,395.00	339	
5000 - Services... & 7300 - Indirect Costs	11,424,150.00	341	25,545.00	343	11,398,605.00	345	1,203,554.00		347	10,195,051.00	349	
TOTAL					144,044,635.00	365			TOTAL		136,178,752.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	47,588,673.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	8,404,205.00 380
3. STRS.		3101 & 3102	12,869,584.00 382
4. PERS.		3201 & 3202	2,132,373.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	1,500,873.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	10,428,705.00 385
7. Unemployment Insurance.		3501 & 3502	29,178.00 390
8. Workers' Compensation Insurance.		3601 & 3602	1,480,430.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	1,247,555.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			85,681,576.00 395
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).			1,163,430.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			84,518,146.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			62.06%
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)	62.06%
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).	136,178,752.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Current Expense Formula/Minimum Classroom Compensation

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	95,510,000.00		95,510,000.00	30,000,000.00	5,835,000.00	119,675,000.00	7,075,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	297,520.00	1,144.00	298,664.00	0.00	33,784.00	264,880.00	35,477.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	2,684,033.00		2,684,033.00		316,097.00	2,367,936.00	318,636.00
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	529,298.00		529,298.00			529,298.00	529,298.00
Governmental activities long-term liabilities	99,020,851.00	1,144.00	99,021,995.00	30,000,000.00	6,184,881.00	122,837,114.00	7,958,411.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,476,281.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 118,579,384.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.77%

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)	4,858,126.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,540,288.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	57,200.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	134,649.00
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)	494,728.58
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)	1,113.73
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)	8,086,105.31
9. Carry-Forward Adjustment (Part IV, Line F)	458,195.48
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,544,300.79

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	96,507,908.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,814,165.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	14,856,407.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,040,720.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	51,000.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	697,421.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	800.00
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)	50,692.00
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)	12,628,045.42
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)	28,428.27
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)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	754,960.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,262,179.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	143,692,725.69

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)	5.63%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	5.95%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>8,086,105.31</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(66,056.28)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(118,570.36)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.18%) times Part III, Line B18); zero if negative	<u>458,195.48</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.18%) times Part III, Line B18) or (the highest rate used to recover costs from any program (10.6%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>458,195.48</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>458,195.48</u>

Approved indirect cost rate: 5.18%
Highest rate used in any program: 10.60%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,328,552.00	155,093.00	4.66%
01	3310	1,426,869.00	73,911.00	5.18%
01	3311	6,214.00	321.00	5.17%
01	3315	116,649.00	6,042.00	5.18%
01	3550	95,761.00	4,788.00	5.00%
01	4035	594,710.00	20,000.00	3.36%
01	4124	773,774.00	38,626.00	4.99%
01	4127	40,000.00	2,814.00	7.04%
01	4203	87,730.00	9,299.00	10.60%
01	6010	1,012,154.00	26,748.00	2.64%
01	6011	3,078.00	153.00	4.97%
01	6230	10,000.00	518.00	5.18%
01	6378	40,031.00	2,074.00	5.18%
01	6382	972,722.00	27,800.00	2.86%
01	6387	790,793.00	40,963.00	5.18%
01	6500	23,877,363.00	1,236,846.00	5.18%
01	6690	128,557.00	6,427.00	5.00%
01	6695	589,271.00	5,020.00	0.85%
01	7338	120,852.00	6,260.00	5.18%
01	7370	101,415.00	5,253.00	5.18%
01	7510	15,300.00	792.00	5.18%
01	7810	85,198.00	4,412.00	5.18%
01	8150	3,409,793.00	174,994.00	5.13%
01	9010	2,410,028.00	6,249.00	0.26%
12	6105	750,310.00	38,632.00	5.15%
13	5310	4,713,549.00	244,161.00	5.18%
13	5320	508,610.00	26,345.00	5.18%

Chico Unified (61424) - 2019-20 Original Budget		43614		v20.1b									
LOCAL CONTROL FUNDING FORMULA		2018-19		2019-20									
CALCULATE LCFF TARGET		COLA & Augmentation 3.700%		COLA & Augmentation 3.260%									
Unduplicated as % of Enrollment		3 yr average 47.76% 47.76% 2018-19		3 yr average 49.18% 49.18% 2019-20									
		ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3		3,645.87	7,459	776	787	-	32,891,607	3,569.22	7,702	801	836	-	33,334,213
Grades 4-6		2,580.89	7,571		723	-	21,406,371	2,581.95	7,818		769	-	22,171,149
Grades 7-8		1,768.42	7,796		745	-	15,103,499	1,883.77	8,050		792	-	16,655,914
Grades 9-12		3,799.21	9,034	235	885	-	38,578,603	3,777.02	9,329	243	942	-	39,709,707
Subtract NSS		-	-	-	-	-	-	-	-	-	-	-	-
NSS Allowance		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE		11,794.39	94,843,127	3,722,009	9,414,942	-	107,980,078	11,811.96	98,075,986	3,776,761	10,018,236	-	111,870,983
Targeted Instructional Improvement Block Grant							523,290						523,290
Home-to-School Transportation							629,271						629,271
Small School District Bus Replacement Program							-						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET							109,132,639						113,023,544
Funded Based on Target Formula (based on prior year P-2 certification)							FALSE						TRUE
ECONOMIC RECOVERY TARGET PAYMENT							3/4						100%
CALCULATE LCFF FLOOR													
				12-13	18-19					12-13	19-20		
				Rate	ADA					Rate	ADA		
Current year Funded ADA times Base per ADA				5,267.41	11,794.39		62,125,888			5,267.41	11,811.96		62,218,436
Current year Funded ADA times Other RL per ADA				53.42	11,794.39		630,056			53.42	11,811.96		630,995
Necessary Small School Allowance at 12-13 rates							-						-
2012-13 Categoricals							10,293,591						10,293,591
Floor Adjustments							-						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA							-						-
Less Fair Share Reduction							-						-
Non-CDE certified New Charter: District PY rate * CY ADA							-						-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,429.95	11,794.39		28,659,778			\$ 3,059.34	11,811.96		36,136,802
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR							101,709,313						109,279,824
CALCULATE LCFF PHASE-IN ENTITLEMENT							2018-19						2019-20
LOCAL CONTROL FUNDING FORMULA TARGET							109,132,639						113,023,544
LOCAL CONTROL FUNDING FORMULA FLOOR							101,709,313						109,279,824
LCFF Need (LCFF Target less LCFF Floor, if positive)							7,423,326						-
Current Year Gap Funding							100.00%						100.00%
ECONOMIC RECOVERY PAYMENT							-						-
Miscellaneous Adjustments							-						-
LCFF Entitlement before Minimum State Aid provision							109,132,639						113,023,544
CALCULATE STATE AID													
Transition Entitlement							109,132,639						113,023,544
Local Revenue (including RDA)							(33,813,576)						(33,752,541)
Gross State Aid							75,319,063						79,271,003
CALCULATE MINIMUM STATE AID													
2012-13 RL/Charter Gen BG adjusted for ADA				12-13 Rate	18-19 ADA		N/A			12-13 Rate	19-20 ADA		N/A
2012-13 NSS Allowance (deficit)				5,320.83	11,794.39		62,755,944			5,320.83	11,811.96		62,849,431
Minimum State Aid Adjustments							-						-
Less Current Year Property Taxes/In Lieu							(33,813,576)						(33,752,541)
Subtotal State Aid for Historical RL/Charter General BG							28,942,368						29,096,890
Categorical funding from 2012-13							10,293,591						10,293,591
Charter Categorical Block Grant adjusted for ADA							-						-
Minimum State Aid Guarantee							39,235,959						39,390,481
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
Local Control Funding Formula Floor plus Funded Gap							-						-
Minimum State Aid plus Property Taxes including RDA							-						-
Offset							-						-
Minimum State Aid Prior to Offset							-						-
Total Minimum State Aid with Offset							-						-
TOTAL STATE AID							75,319,063						79,271,003
Additional State Aid (Additional SA)							-						-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)							109,132,639						113,023,544
CHANGE OVER PRIOR YEAR				8.24%	8,310,017					3.57%	3,890,905		
LCFF Entitlement PER ADA							9,253						9,569
PER ADA CHANGE OVER PRIOR YEAR				7.19%	621					3.42%	316		
BASIC AID STATUS (school districts only)							Non-Basic Aid						Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES													
				Increase			2018-19			Increase			2019-20
State Aid				18.89%	11,967,356		75,319,063			5.25%	3,951,940		79,271,003
Property Taxes net of in-lieu				-9.76%	(3,657,339)		33,813,576			-0.18%	(61,035)		33,752,541
Charter in-Lieu Taxes				0.00%	-		-			0.00%	-		-
LCFF pre COE, Choice, Supp				8.24%	8,310,017		109,132,639			3.57%	3,890,905		113,023,544

Chico Unified (61424) - 2019-20 Original Budget	43614	v20.1b										
LOCAL CONTROL FUNDING FORMULA					2020-21					2021-22		
CALCULATE LCFF TARGET												
Unduplicated as % of Enrollment	3 yr average		COLA & Augmentation		3.000%	3 yr average		COLA & Augmentation		2.800%		
			49.16% 49.16%		2020-21			49.16% 49.16%		2021-22		
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	3,553.54	7,933	825	861	-	34,181,809	3,502.71	8,155	848	885	-	34,635,409
Grades 4-6	2,665.25	8,053		792	-	23,573,526	2,746.24	8,278		814	-	24,968,520
Grades 7-8	1,806.27	8,292		815	-	16,450,188	1,758.40	8,524		838	-	16,462,281
Grades 9-12	3,814.83	9,609	250	969	-	41,308,264	3,837.90	9,878	257	996	-	42,721,481
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE	11,839.89	101,287,783	3,885,378	10,340,626	-	115,513,787	11,845.25	104,197,353	3,956,639	10,633,700	-	118,787,692
Targeted Instructional Improvement Block Grant						523,290						523,290
Home-to-School Transportation						629,271						629,271
Small School District Bus Replacement Program						-						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						116,666,348						119,940,253
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE						TRUE
ECONOMIC RECOVERY TARGET PAYMENT					100%	-					100%	-
CALCULATE LCFF FLOOR												
Current year Funded ADA times Base per ADA			12-13	20-21					12-13	21-22		
Current year Funded ADA times Other RL per ADA			Rate	ADA					Rate	ADA		
Necessary Small School Allowance at 12-13 rates			5,267.41	11,839.89	62,365,555				5,267.41	11,845.25	62,393,788	
			53.42	11,839.89	632,487				53.42	11,845.25	632,773	
2012-13 Categoricals					10,293,591						10,293,591	
Floor Adjustments					-						-	
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA					-						-	
Less Fair Share Reduction					-						-	
Non-CDE certified New Charter: District PY rate * CY ADA					-						-	
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA			\$ 3,059.34	11,839.89	36,222,249				\$ 3,059.34	11,845.25	36,238,647	
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						109,513,882						109,558,799
CALCULATE LCFF PHASE-IN ENTITLEMENT					2020-21					2021-22		
LOCAL CONTROL FUNDING FORMULA TARGET					116,666,348					119,940,253		
LOCAL CONTROL FUNDING FORMULA FLOOR					109,513,882					109,558,799		
LCFF Need (LCFF Target less LCFF Floor, if positive)					-					-		
Current Year Gap Funding					100.00%	-					100.00%	-
ECONOMIC RECOVERY PAYMENT					-					-		
Miscellaneous Adjustments					-					-		
LCFF Entitlement before Minimum State Aid provision					116,666,348					119,940,253		
CALCULATE STATE AID												
Transition Entitlement					116,666,348					119,940,253		
Local Revenue (including RDA)					(33,752,541)					(33,752,541)		
Gross State Aid					82,913,807					86,187,712		
CALCULATE MINIMUM STATE AID												
2012-13 RL/Charter Gen BG adjusted for ADA	12-13 Rate	20-21 ADA			N/A	12-13 Rate	21-22 ADA			N/A		
2012-13 NSS Allowance (deficit)	5,320.83	11,839.89			62,998,042	5,320.83	11,845.25			63,026,562		
Minimum State Aid Adjustments					-					-		
Less Current Year Property Taxes/In Lieu					(33,752,541)					(33,752,541)		
Subtotal State Aid for Historical RL/Charter General BG					29,245,501					29,274,021		
Categorical funding from 2012-13					10,293,591					10,293,591		
Charter Categorical Block Grant adjusted for ADA					-					-		
Minimum State Aid Guarantee					39,539,092					39,567,612		
CHARTER SCHOOL MINIMUM STATE AID OFFSET												
Local Control Funding Formula Floor plus Funded Gap					-					-		
Minimum State Aid plus Property Taxes including RDA					-					-		
Offset					-					-		
Minimum State Aid Prior to Offset					-					-		
Total Minimum State Aid with Offset					-					-		
TOTAL STATE AID						82,913,807						86,187,712
Additional State Aid (Additional SA)					-					-		
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)					116,666,348					119,940,253		
CHANGE OVER PRIOR YEAR	3.22%	3,642,804				2.81%	3,273,905					
LCFF Entitlement PER ADA					9,854					10,126		
PER ADA CHANGE OVER PRIOR YEAR	2.98%	285				2.76%	272					
BASIC AID STATUS (school districts only)					Non-Basic Aid					Non-Basic Aid		
LCFF SOURCES INCLUDING EXCESS TAXES												
State Aid	Increase				2020-21	Increase				2021-22		
Property Taxes net of in-lieu	4.60%	3,642,804			82,913,807	3.95%	3,273,905			86,187,712		
Charter in-Lieu Taxes	0.00%	-			33,752,541	0.00%	-			33,752,541		
LCFF pre COE, Choice, Supp	3.22%	3,642,804			116,666,348	2.81%	3,273,905			119,940,253		

Chico Unified (61424) - 2019-20 Original Budget	43614	v20.1b	v20.1b
LOCAL CONTROL FUNDING FORMULA	2022-23		2023-24
CALCULATE LCFF TARGET			
Unduplicated as % of Enrollment	3 yr average	COLA & Augmentation 0.00% 0.00%	COLA & Augmentation 0.00%
	ADA	Base	Gr Span
Grades TK-3	3,502.71	8,155	848
Grades 4-6	2,744.15	8,278	-
Grades 7-8	1,755.60	8,524	-
Grades 9-12	3,830.60	9,878	257
Subtract NSS	-	-	-
NSS Allowance	-	-	-
TOTAL BASE	11,833.06	104,084,075	3,954,762
Targeted Instructional Improvement Block Grant	-	-	523,290
Home-to-School Transportation	-	-	629,271
Small School District Bus Replacement Program	-	-	-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET	109,191,398		1,152,561
Funded Based on Target Formula (based on prior year P-2 certification)	TRUE		TRUE
ECONOMIC RECOVERY TARGET PAYMENT	100%		100%
CALCULATE LCFF FLOOR			
Current year Funded ADA times Base per ADA	12-13 Rate	22-23 ADA	12-13 Rate
Current year Funded ADA times Other RL per ADA	5,267.41	11,833.06	5,267.41
Necessary Small School Allowance at 12-13 rates	53.42	11,833.06	53.42
2012-13 Categoricals	-	-	-
Floor Adjustments	-	-	-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA	-	-	-
Less Fair Share Reduction	-	-	-
Non-CDE certified New Charter: District PY rate * CY ADA	-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA	\$ 3,059.34	11,833.06	\$ 3,059.34
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR	109,456,646		10,293,591
CALCULATE LCFF PHASE-IN ENTITLEMENT			
LOCAL CONTROL FUNDING FORMULA TARGET	109,191,398		1,152,561
LOCAL CONTROL FUNDING FORMULA FLOOR	109,456,646		10,293,591
LCFF Need (LCFF Target less LCFF Floor, if positive)	-		-
Current Year Gap Funding	100.00%	-	0.00%
ECONOMIC RECOVERY PAYMENT	-	-	-
Miscellaneous Adjustments	-	-	-
LCFF Entitlement before Minimum State Aid provision	109,191,398		1,152,561
CALCULATE STATE AID			
Transition Entitlement	109,191,398		1,152,561
Local Revenue (including RDA)	-		-
Gross State Aid	109,191,398		1,152,561
CALCULATE MINIMUM STATE AID			
2012-13 RL/Charter Gen BG adjusted for ADA	12-13 Rate	22-23 ADA	N/A
2012-13 NSS Allowance (deficit)	5,320.83	11,833.06	62,961,701
Minimum State Aid Adjustments	-	-	-
Less Current Year Property Taxes/In Lieu	-	-	-
Subtotal State Aid for Historical RL/Charter General BG	-	-	62,961,701
Categorical funding from 2012-13	-	-	10,293,591
Charter Categorical Block Grant adjusted for ADA	-	-	-
Minimum State Aid Guarantee	-	-	73,255,292
CHARTER SCHOOL MINIMUM STATE AID OFFSET			
Local Control Funding Formula Floor plus Funded Gap	-	-	-
Minimum State Aid plus Property Taxes including RDA	-	-	-
Offset	-	-	-
Minimum State Aid Prior to Offset	-	-	-
Total Minimum State Aid with Offset	-	-	-
TOTAL STATE AID	109,191,398		10,293,591
Additional State Aid (Additional SA)	-		9,141,030
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)	109,191,398		10,293,591
CHANGE OVER PRIOR YEAR	-8.96%	(10,748,855)	-90.57% (98,897,807)
LCFF Entitlement PER ADA	9,228		-
PER ADA CHANGE OVER PRIOR YEAR	-8.87%	(898)	-100.00% (9,228)
BASIC AID STATUS (school districts only)	Non-Basic Aid		
LCFF SOURCES INCLUDING EXCESS TAXES			
State Aid	26.69%	23,003,686	109,191,398
Property Taxes net of in-lieu	-100.00%	(33,752,541)	-
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supp	-8.96%	(10,748,855)	109,191,398

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		50,499.00	50,499.00
2. State Lottery Revenue	8560	1,865,860.00		698,553.00	2,564,413.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,865,860.00	0.00	749,052.00	2,614,912.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,865,860.00			1,865,860.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		638,978.00	638,978.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			59,575.00	59,575.00
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)		1,865,860.00	0.00	698,553.00	2,564,413.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	50,499.00	50,499.00
D. COMMENTS:					
Amount in shaded cell represents costs for Edmentum software.					

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.

**Chico Unified School District
2019-20 Original Budget**

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION						
		2019-20 Original	Change	2020-21 Projected Budget	Change	2021-22 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	113,023,544	3,642,804	116,666,348	3,273,905	119,940,253
Federal Sources	8100-8299	2,750	0	2,750	0	2,750
Other State Revenues	8300-8599	2,361,987	3,910	2,365,897	752	2,366,649
Other Local Revenues	8600-8799	1,446,413	(120,540)	1,325,873	(10,000)	1,315,873
TOTAL REVENUES		116,834,694	3,526,174	120,360,868	3,264,657	123,625,525
EXPENDITURES						
Certificated Salaries	1000-1999	46,919,385	(118,928)	46,800,457	115,009	46,915,466
Classified Salaries	2000-2999	13,489,288	252,704	13,741,992	177,340	13,919,331
Employee Benefits	3000-3999	27,440,514	1,195,313	28,635,827	234,845	28,870,672
Books and Supplies	4000-4999	3,411,328	(515,254)	2,896,074	40,900	2,936,974
Services, Other Operating Expenses	5000-5999	7,539,352	251,465	7,790,817	118,355	7,909,172
Capital Outlay	6000-6999	3,242	(3,242)	0	0	0
	7100-7299					
Other Outgo	7400-7499	390,981	0	390,981	0	390,981
Direct Support/Indirect Costs	7300-7399	(2,400,480)	100,000	(2,300,480)	25,000	(2,275,480)
<i>Additional LCAP Services</i>			150,000	150,000	0	150,000
TOTAL EXPENDITURES		96,793,610	1,312,057	98,105,667	711,449	98,817,116
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		20,041,084	2,214,117	22,255,201	2,553,208	24,808,409
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	3,046,000	90,578	3,136,578	93,295	3,229,873
b) Out	7610-7629	(910,086)	(150,000)	(1,060,086)	(100,000)	(1,160,086)
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	(22,442,385)	(1,651,061)	(24,093,446)	(844,825)	(24,938,271)
TOTAL OTHER FINANCING SOURCES/USES		(20,306,471)	(1,710,483)	(22,016,954)	(851,530)	(22,868,484)
NET INCREASE (DECREASE) IN FUND BALANCE						
		(265,387)	503,634	238,247	1,701,678	1,939,925
Beginning Fund Balance						
		20,049,747		19,784,360		20,022,607
Ending Fund Balance						
		19,784,360		20,022,607		21,962,532
Components of Fund Balance:						
a) Nonspendable						
	Revolving Cash	25,200		25,200		25,200
	Stores	200,767		200,767		200,767
	Prepaid Expenditures	318,787		318,787		318,787
b) Restricted						
		0		0		0
c) Committed						
		0		0		0
d) Assigned						
	Board Reserve - 2%	2,983,581		3,018,052		3,045,079
	Board Reserve - 2018-19 One-time Funds	2,046,840		2,046,840		2,046,840
	ERATE Carryover	533,593		0		0
	2019-20 Negotiated Compensation Settlement	3,250,000		3,250,000		3,250,000
e) Unassigned/Unappropriated						
	3% Required Reserve	4,475,371		4,527,078		4,567,619
Unappropriated Fund Balance						
		5,950,221		6,635,882		8,508,239

Chico Unified School District
2019-20 Original Budget

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

	2019-20 Original	Change	2020-21 Projected Budget	Change	2021-22 Projected Budget
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MULTI-YEAR ASSUMPTIONS

	2020-21 Changes	2021-22 Changes
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REVENUES

Local Control Funding Formula		
COLA	3.00%	2.80%
GAP Funding rate	100.00%	100.00%
Projected CBEDS Enrollment	12,398	12,403
Projected P2 ADA	11,839.89	11,845.26
Prior Year P2 ADA	11,811.96	11,839.89
Change in Yr. to Yr. ADA	27.93	5.37
Federal Revenues		
Loss of Forest Reserve Revenue	0	0
Total Change in Federal Revenues	0	0
Other State Revenues		
Unrestricted Lottery - Change in ADA	3,910	752
One-time Payment (2015-16)	0	0
One-time Payment (2016-17) - \$214 per ADA	0	0
One-time Payment (2017-18) - \$147 per ADA	0	0
One-time Payment (2018-19) - \$344 per ADA	0	0
One-time Mandate Payment	0	0
Total Change in Other State Revenues	3,910	752
Other Local Revenues		
Tuition - International Students	0	0
Interest	(10,000)	(10,000)
Air Quality Control Grant - Purchase of 8 Buses	0	0
Inspire MOU - Loss of Services	0	0
ERATE Reimbursement	(110,540)	0
Total Change in Other Local Revenues	(120,540)	(10,000)
TOTAL CHANGE TO REVENUES	(116,630)	(9,248)

EXPENDITURES

Certificated Salaries		
Adjust FTE for Increased Enrollment (0 FTE in 20-21 & 1 FTE in 21-22)	0	79,000
Estimated Step/Column Increases	947,772	936,009
Salary savings from retirements (CUTA est 25 FTE in 20-21, 20 in 21-22)	(1,125,000)	(900,000)
Negotiated Compensation Settlement	0	0
Admin Interns @ large elementary schools (Shasta, Emma Wilson)	95,000	0
20% Asst. Superintendent Ed Services to Full Time	0	0
Teacher Early Tell Incentive	0	0
Certificated Staff Moving Classrooms due to Construction	(36,700)	0
2017-18 One-time Funding Spending Plan - Compensation	0	0
Estimated increase cost for Sick Leave for All - Included in Extra Pay Schedule	0	0
Total Change in Certificated Salaries	(118,928)	115,009
Classified Salaries		
Estimated Step Increases	269,786	274,840
Salary savings from retirements (CSEA 15 FTE 19-20 and 15 FTE 20-21)	(142,500)	(142,500)
Negotiated Compensation Settlement	0	0
All Day K - Implementation to Non-Title I Schools (1 3.5hr. Aide per class)	81,918	0
Minimum Wage Impact	0	0
Annual Reclassification Study Cost Limit	0	0
2017-18 One-time Funding Spending Plan - Compensation	0	0
Add'l Custodian for New Classrooms due to Construction	43,500	45,000
Total Change in Classified Salaries	252,704	177,340
Employee Benefits		
Adjust FTE to Increased Enrollment (0 FTE in 20-21 & 1 FTE in 21-22)	0	35,287
Benefit Increase from Estimated Step/Column Increases - Certificated	242,971	237,147

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**Chico Unified School District
2019-20 Original Budget**

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

	2019-20 Original	Change	2020-21 Projected Budget	Change	2021-22 Projected Budget
Benefit savings from retirements (CUTA est 25 FTE in 20-21, 25 in 21-22)		(288,405)		(210,240)	
Benefit savings from retirements (CSEA 15 FTE 20-21 and 15 FTE 21-22)		(53,204)		(55,056)	
Benefit Increase from Estimated Step/Column Increases - Classified		100,727		106,187	
Benefit savings from teacher early tell incentive		0		0	
Benefit Increase from addition of AP's at largest elementary schools		38,865		0	
Benefit Increase from Asst. Superintendent Ed Services to Full Time		0		0	
Negotiated Compensation Settlement		0		0	
Change in Retiree Health Benefit Costs (OPEB)		25,000		25,000	
Inc STRS Rates (16.70% 19-20), (18.10% 20-21), (17-80% 21-22)		655,206		(140,746)	
Inc PERS Rates (20.733% 19-20), (23.60% 20-21), (24.90% 21-22)		393,983		180,951	
Workers comp prior year adjustment		50,000		25,000	
2017-18 One-time Funding Spending Plan - Compensation		0		0	
Add'l Custodian for New Classrooms due to Construction		30,170		31,315	
Total Change in Employee Benefits		1,195,313		234,845	
Books and Supplies					
2019-20 Site Discretionary Carryover		(224,018)		0	
2019-20 District Unrestricted Carryover		0		0	
2019-20 Safe Schools Carryover		(37,732)		0	
2015-16 One-time Funding MYP Spending Plan		(202,619)		0	
2016-17 One-time Funding MYP Spending Plan		0		0	
2017-18 One-time Funding Spending Plan - Textbooks & Playgrounds		(87,885)		0	
2018-19 One-time Funding - Place Holder		0		0	
ERATE One-time expenditures		0		0	
SELPA OHC One-time Payment in 2016-17 - Exp budgeted in Supplies		0		0	
All Day K Start-up Supplies (\$1,300 per class for 2 years)		(13,000)		(9,100)	
Athletic Supplies Increase (currently \$25K increased to \$50 in 18-19)		0		0	
Fuel - Estimated Cost Increase		50,000		50,000	
Total Change in Books and Supplies		(515,254)		40,900	
Services, Other Operating Expenses					
Election costs - even years in November		75,000		(75,000)	
Utilities Increases		114,000		120,675	
Property & Liability Estimated Increase 8% + Add'l Buildings		71,000		76,680	
2015-16 One-time Funding MYP Spending Plan		0		0	
2017-18 One-time Funding Spending Plan - Textbooks & Playgrounds		0		0	
2018-19 One-time Funding		(25,000)		0	
ERATE One-time expenditures		0		0	
WASC		16,465		(4,000)	
Total Change in Services, Other Oper. Expenses		251,465		118,355	
Additional LCAP Services					
Technology - Student Devices		150,000		0	
IA/Computer Techs		0		0	
IA/Bilingual		0		0	
Targeted Case Managers (TCMs)		0		0	
Counseling Support		0		0	
Total Change in Additional LCAP Services		150,000		0	
Capital Outlay					
ERATE One-time expenditures		0		0	
8 Buses purchased with Clean Air Grant		0		0	
DO Safety Improvements/Renovation		0		0	
2015-16 One-time Funding MYP Spending Plan		(3,242)		0	
Total Change in Capital Outlay		(3,242)		0	
Other Outgo					
2016-17 One-time Funding - Nutrition Services Equipment		0		0	
Total Change in Other Outgo		0		0	
Direct Support/Indirect Costs					
Changes to Indirect Costs-GF		100,000		25,000	
Changes to Indirect Costs- Due to End of Grants		0		0	
Total Change in Direct Support/Indirect Costs		100,000		25,000	
TOTAL CHANGES IN EXPENDITURES		1,312,057		711,449	

Chico Unified School District
2019-20 Original Budget

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION					
	2019-20 Original	Change	2020-21 Projected Budget	Change	2021-22 Projected Budget
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
a) In		90,578		93,295	
b) Out					
Preschool Startup Contribution - Paid from Title I at 2nd Interim		0			
Nutrition Services Contribution		(150,000)		(100,000)	
		<u>(150,000)</u>		<u>(100,000)</u>	
Other Sources/Uses					
a) Sources		0		0	
b) Uses					
Contributions to Restricted Programs					
Special Ed contribution for supplies/services		0		0	
Special Ed contribution for step and column & compensation increase		(555,610)		(378,159)	
Special Ed encroachment estimated increase		(723,244)		(100,000)	
Routine Restricted to 3% requirement		(47,207)		(37,541)	
Additional 1 SH class & 1 Itinerant each year (teacher & aide time)		(225,000)		(229,125)	
		0		0	
BCOE Special Ed Billback		(100,000)		(100,000)	
Total Change in Contributions		<u>(1,651,061)</u>		<u>(844,825)</u>	
TOTAL CHANGES IN OTHER FINANCING SOURCES		<u>(1,560,483)</u>		<u>(751,530)</u>	

**Chico Unified School District
2019-20 Original Budget**

RESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

		2019-20 Original	Change	2020-21 Projected Budget	Change	2021-22 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	0	0	0	0	0
Federal Sources	8100-8299	8,154,916	0	8,154,916	0	8,154,916
Other State Revenues	8300-8599	13,669,655	(276,434)	13,393,221	0	13,393,221
Other Local Revenues	8600-8799	5,014,984	0	5,014,984	0	5,014,984
TOTAL REVENUES		26,839,555	(276,434)	26,563,121	0	26,563,121
EXPENDITURES						
Certificated Salaries	1000-1999	12,805,332	137,360	12,942,692	138,747	13,081,439
Classified Salaries	2000-2999	9,289,671	114,000	9,403,671	116,280	9,519,951
Employee Benefits	3000-3999	16,619,645	397,069	17,016,714	140,534	17,157,248
Books and Supplies	4000-4999	4,973,529	(844,880)	4,128,649	0	4,128,649
Services, Other Operating Expenses	5000-5999	4,230,473	457,973	4,688,446	144,349	4,832,795
Capital Outlay	6000-6999	650,000	0	650,000	0	650,000
	7100-7299					
Other Outgo	7400-7499	851,881	0	851,881	0	851,881
Direct Support/Indirect Costs	7300-7399	2,054,805	0	2,054,805	0	2,054,805
		0	0	0	0	0
TOTAL EXPENDITURES		51,475,336	261,523	51,736,859	539,910	52,276,769
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		(24,635,781)	(537,957)	(25,173,738)	(539,910)	(25,713,648)
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	0	0	0	0	0
b) Out	7610-7629	0	0	0	0	0
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	22,442,385	1,651,061	24,093,446	844,825	24,938,271
TOTAL OTHER FINANCING SOURCES/USES		22,442,385	1,651,061	24,093,446	844,825	24,938,271
NET INCREASE (DECREASE) IN FUND BALANCE						
		(2,193,396)	1,113,104	(1,080,292)	304,915	(775,377)
Beginning Fund Balance		4,721,182		2,527,786		1,447,494
Ending Fund Balance		2,527,786		1,447,494		672,118
Components of Fund Balance:						
b) Restricted		2,527,786		1,447,494		672,118
Unappropriated Fund Balance		0		0		0

	2020-21 Changes	2021-22 Changes
Federal Revenues		
Youth Build	0	0
Farm to School Grant	0	0
Federal Counseling Grant	0	0
Total Federal Revenues	0	0
Other State Revenues		
Prop 39 Clean Energy	0	
Ending of CCPT rounds 1&2	0	
Ending of Elementary Counseling grant	0	
Special Ed Revenue Impact due to Charters Leaving SELPA	(276,434)	0
Total State Revenues	(276,434)	0
Other Local Revenues		
Ending Tobacco Prevention Grant - Round 1	0	
Ending of Dell Foundation Grant	0	
Ending of TRIAD Grant	0	
MTU Building Agreement with BCOE SELPA ends	0	
Total Local Revenues	0	0
Certificated Salaries		
Ending of CCPT rounds 1&2	0	
Ending of College Readiness Grant	0	
Ending of TRIAD Grant	0	
Negotiated Compensation Settlement	0	
Estimated Step/Column Increases Special Ed	137,360	138,747
Total Change in Certificated Salaries	137,360	138,747
Classified Salaries		
Negotiated Compensation Settlement	0	0
Ending of CCPT rounds 1&2	0	
Estimated Step/Column Increases Special Ed	114,000	116,280
Total Change in Classified Salaries	114,000	116,280
Employee Benefits		
Negotiated Compensation Settlement	0	
Special Ed Impact - Inc STRS Rates (16.70% 19-20), (18.10% 20-21), (17-80% 21-22)	128,650	(27,863)
Special Ed Impact - Inc PERS Rates (20.733% 19-20), (23.60% 20-21), (24.90% 21-22)	191,418	87,869
Ending of CCPT rounds 1&2	0	
Ending of College Readiness Grant	0	
Ending of TRIAD Grant	0	
Estimated Step/Column Increases Special Ed - Certificated	36,054	37,510
Estimated Step/Column Increases Special Ed - Classified	40,947	43,018
Total Change in Employee Benefits	397,069	140,534
Books and Supplies		
Increase in Special Ed costs	0	0
Restricted Lottery Carryover	0	
Site Donation Carryover	0	
Ending of CCPT rounds 1&2	0	
Ending of College Readiness Grant	0	
Ending of TRIAD Grant	0	
Donations Carryover	(524,811)	
Reductions Due To Compensation Increase & PERS / STRS Increases	(320,069)	
Total Change in Books and Supplies	(844,880)	0
Services, Other Operating Expenses		
Routine Restricted to 3% requirement	0	0
Ending Clean Energy Grant	0	
Ending Tobacco Prevention Grant - Round 1	0	
Ending of Dell Foundation Grant	(128,982)	
Ending of CCPT rounds 1&2	0	
Ending of College Readiness Grant	0	
Ending of TRIAD Grant	0	
Increase in SELPA billback for regional services	446,810	
Increase in RRMA Expenditures due to 3% Requirement	140,145	144,349
BTSA Support Services	0	0
Total Change in Services, Other Oper. Expenses	457,973	144,349
Capital Outlay		
Ending Clean Energy Grant	0	
Ending of CCPT rounds 1&2	0	

Total Change in Capital Outlay		0	0
Other Outgo			
COPS Debt Schedule (ends 9-1-17)		0	
Total Change in Other Outgo		0	0
Direct Support/Indirect Costs		0	0
Reductions due to end of grant funding			
Federal Programs		0	0
Farm to School		0	
Prop 39 Clean Energy		0	
Local Programs		0	
Microsoft Voucher		0	
California Partnership Academy		0	
QEIA		0	
Clean Energy	6230	0	
Educator Effectiveness	6264	0	
District MAA transfer of fund balance	9087	0	
NFL Foundation Grant	9125	0	
Other		0	
Total Change from Reductions in Grant Funding		0	0
TOTAL CHANGES IN EXPENDITURES		261,523	539,910
OTHER FINANCING SOURCES/USES			
Interfund Transfers			
a) In			
b) Out			
Other Sources/Uses			
a) Sources			
b) Uses			
Contributions to Restricted Programs			
Special Ed contribution for supplies/services		0	0
Special Ed contribution for step and column & compensation increase		555,610	378,159
Special Ed encroachment estimated increase		723,244	100,000
Routine Restricted to 3% requirement		47,207	37,541
Additional SH class (teacher & aide time)		225,000	229,125
New Special Ed Allocation Model (1st Year Implementation 2018-19)		0	0
BCOE Special Ed Billback		100,000	100,000
Total Change in Contributions		1,651,061	844,825
TOTAL CHANGES IN OTHER FINANCING SOURCES		1,651,061	844,825

**Chico Unified School District
2019-20 Original Budget**

TOTAL GENERAL FUND

MULTI-YEAR PROJECTION						
		2019-20 Original	Change	2020-21 Projected Budget	Change	2021-22 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	113,023,544	3,642,804	116,666,348	3,273,905	119,940,253
Federal Sources	8100-8299	8,157,666	0	8,157,666	0	8,157,666
Other State Revenues	8300-8599	16,031,642	(272,524)	15,759,118	752	15,759,870
Other Local Revenues	8600-8799	6,461,397	(120,540)	6,340,857	(10,000)	6,330,857
TOTAL REVENUES		143,674,249	3,249,740	146,923,989	3,264,657	150,188,646
EXPENDITURES						
Certificated Salaries	1000-1999	59,724,717	18,432	59,743,149	253,756	59,996,905
Classified Salaries	2000-2999	22,778,959	366,704	23,145,663	293,620	23,439,282
Employee Benefits	3000-3999	44,060,159	1,592,383	45,652,542	375,379	46,027,920
Books and Supplies	4000-4999	8,384,857	(1,360,134)	7,024,723	40,900	7,065,623
Services, Other Operating Expenses	5000-5999	11,769,825	709,438	12,479,263	262,704	12,741,967
Capital Outlay	6000-6999	653,242	(3,242)	650,000	0	650,000
	7100-7299					
Other Outgo	7400-7499	1,242,862	0	1,242,862	0	1,242,862
Direct Support/Indirect Costs	7300-7399	(345,675)	100,000	(245,675)	25,000	(220,675)
Additional LCAP Services		0	150,000	150,000	0	150,000
Reductions due to end of grant funding		0	0	0	0	0
TOTAL EXPENDITURES		148,268,946	1,573,580	149,842,526	1,251,359	151,093,885
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		(4,594,697)	1,676,160	(2,918,537)	2,013,298	(905,239)
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	3,046,000	90,578	3,136,578	93,295	3,229,873
b) Out	7610-7629	(910,086)	(150,000)	(1,060,086)	(100,000)	(1,160,086)
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES		2,135,914	(59,422)	2,076,492	(6,705)	2,069,787
NET INCREASE (DECREASE) IN FUND BALANCE						
		(2,458,783)	1,616,738	(842,045)	2,006,593	1,164,548
Beginning Fund Balance		24,770,929		22,312,146		21,470,101
Ending Fund Balance		22,312,146		21,470,101		22,634,649
Components of Fund Balance:						
a) Nonspendable						
	Revolving Cash	25,200		25,200		25,200
	Stores	200,767		200,767		200,767
	Prepaid Expenditures	318,787		318,787		318,787
b) Restricted						
		2,527,786		1,447,494		672,118
c) Committed						
		0		0		0
d) Assigned						
	Additional 2% Reserves per Board Policy	2,983,581		3,018,052		3,045,079
	Board Reserve - 2018-19 One-time Funds	2,046,840		2,046,840		2,046,840
	ERATE Carryover	533,593		0		0
	2019-20 Negotiated Compensation Settlement	3,250,000		3,250,000		3,250,000
e) Unassigned/Unappropriated						
	3% Required Reserve	4,475,371		4,527,078		4,567,619
Unappropriated Fund Balance		5,950,221		6,635,882		8,508,239

**Chico Unified School District
2019-20 Original Budget**

UNRESTRICTED GENERAL FUND

WITH COMPENSATION SETTLEMENT & ONE-TIME FUNDING (REVENUE & EXPENDITURES) REMOVED

MULTI-YEAR PROJECTION

		2019-20 Original	Change	2020-21 Projected Budget	Change	2021-22 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	113,023,544	3,642,804	116,666,348	3,273,905	119,940,253
Federal Sources	8100-8299	2,750	0	2,750	0	2,750
Other State Revenues	8300-8599	2,361,987	3,910	2,365,897	752	2,366,649
Other Local Revenues	8600-8799	1,335,873	(10,000)	1,325,873	(10,000)	1,315,873
TOTAL REVENUES		116,724,154	3,636,714	120,360,868	3,264,657	123,625,525
EXPENDITURES						
Certificated Salaries	1000-1999	48,448,957	(88,031)	48,360,926	146,219	48,507,144
Classified Salaries	2000-2999	13,929,039	261,499	14,190,537	186,311	14,376,848
Employee Benefits	3000-3999	27,890,514	1,241,224	29,131,738	247,391	29,379,129
Books and Supplies	4000-4999	2,859,074	37,000	2,896,074	40,900	2,936,974
Services, Other Operating Expenses	5000-5999	7,514,352	276,465	7,790,817	118,355	7,909,172
Capital Outlay	6000-6999	0	0	0	0	0
	7100-7299					
Other Outgo	7400-7499	390,981	0	390,981	0	390,981
Direct Support/Indirect Costs	7300-7399	(2,400,480)	100,000	(2,300,480)	25,000	(2,275,480)
<i>Additional LCAP Services</i>			150,000	150,000	0	150,000
TOTAL EXPENDITURES		98,632,437	1,978,157	100,610,593	764,175	101,374,768
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		18,091,717	1,658,558	19,750,275	2,500,482	22,250,757
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	3,046,000	90,578	3,136,578	93,295	3,229,873
b) Out	7610-7629	(910,086)	(150,000)	(1,060,086)	(100,000)	(1,160,086)
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	(23,325,853)	(1,694,111)	(25,019,964)	(847,817)	(25,867,781)
TOTAL OTHER FINANCING SOURCES/USES		(21,189,939)	(1,753,533)	(22,943,472)	(854,522)	(23,797,994)
NET INCREASE (DECREASE) IN FUND BALANCE						
		(3,098,222)	(94,976)	(3,193,197)	1,645,959	(1,547,238)
Beginning Fund Balance		19,197,408		16,099,186		12,905,989
Ending Fund Balance		16,099,186		12,905,989		11,358,751
Components of Fund Balance:						
a) Nonspendable						
Revolving Cash		25,200		25,200		25,200
Stores		200,767		200,767		200,767
Prepaid Expenditures		318,787		318,787		318,787
b) Restricted						
c) Committed						
d) Assigned						
Board Reserve - 2%		3,035,103		3,093,393		3,121,513
Board Reserve - 2018-19 One-time Funds		2,046,840		2,046,840		2,046,840
		0		0		0
		0		0		0
e) Unassigned/Unappropriated						
3% Required Reserve		4,552,654		4,640,089		4,682,269
Unappropriated Fund Balance		5,919,835		2,580,913		963,376

Chico Unified School District
2019-20 Original Budget

UNRESTRICTED GENERAL FUND

WITH COMPENSATION SETTLEMENT & ONE-TIME FUNDING (REVENUE & EXPENDITURES) REMOVED

MULTI-YEAR PROJECTION

	2019-20 Original	Change	2020-21 Projected Budget	Change	2021-22 Projected Budget
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MULTI-YEAR ASSUMPTIONS

	2020-21 Changes	2021-22 Changes
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REVENUES

Local Control Funding Formula		
COLA	3.00%	2.80%
GAP Funding rate	100.00%	100.00%
Projected CBEDS Enrollment	12,398	12,403
Projected P2 ADA	11,839.89	11,845.26
Prior Year P2 ADA	11,811.96	11,839.89
Change in Yr. to Yr. ADA	27.93	5.37
Federal Revenues		
Loss of Forest Reserve Revenue	0	0
Total Change in Federal Revenues	0	0
Other State Revenues		
Unrestricted Lottery - Change in ADA	3,910	752
One-time Payment (2015-16)	0	0
One-time Payment (2016-17) - \$214 per ADA	0	0
One-time Payment (2017-18) - \$147 per ADA	0	0
One-time Payment (2018-19) - \$344 per ADA	0	0
One-time Mandate Payment	0	0
Total Change in Other State Revenues	3,910	752
Other Local Revenues		
Tuition - International Students	0	0
Interest	(10,000)	(10,000)
Air Quality Control Grant - Purchase of 8 Buses	0	0
Inspire MOU - Loss of Services	0	0
ERATE Reimbursement	0	0
Total Change in Other Local Revenues	(10,000)	(10,000)
TOTAL CHANGE TO REVENUES	(6,090)	(9,248)

EXPENDITURES

Certificated Salaries		
Adjust FTE for Increased Enrollment (0 FTE in 20-21 & 1 FTE in 21-22)	0	79,000
Estimated Step/Column Increases	978,669	967,219
Salary savings from retirements (CUTA est 25 FTE in 20-21, 20 in 21-22)	(1,125,000)	(900,000)
Negotiated Compensation Settlement	0	0
Admin Interns @ large elementary schools (Shasta, Emma Wilson)	95,000	0
20% Asst. Superintendent Ed Services to Full Time	0	0
Teacher Early Tell Incentive	0	0
Certificated Staff Moving Classrooms due to Construction	(36,700)	0
2017-18 One-time Funding Spending Plan - Compensation	0	0
Estimated increase cost for Sick Leave for All - Included in Extra Pay Schedule	0	0
Total Change in Certificated Salaries	(88,031)	146,219
Classified Salaries		
Estimated Step Increases	278,581	283,811
Salary savings from retirements (CSEA 15 FTE 19-20 and 15 FTE 20-21)	(142,500)	(142,500)
Negotiated Compensation Settlement	0	0
All Day K - Implementation to Non-Title I Schools (1 3.5hr. Aide per class)	81,918	0
Minimum Wage Impact	0	0
Annual Reclassification Study Cost Limit	0	0
2017-18 One-time Funding Spending Plan - Compensation	0	0
Add'l Custodian for New Classrooms due to Construction	43,500	45,000
Total Change in Classified Salaries	261,499	186,311
Employee Benefits		
Adjust FTE to Increased Enrollment (0 FTE in 20-21 & 1 FTE in 21-22)	0	35,287
Benefit Increase from Estimated Step/Column Increases - Certificated	250,892	245,054
Benefit savings from retirements (CUTA est 25 FTE in 20-21, 25 in 21-22)	(288,405)	(210,240)

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**Chico Unified School District
2019-20 Original Budget**

UNRESTRICTED GENERAL FUND

WITH COMPENSATION SETTLEMENT & ONE-TIME FUNDING (REVENUE & EXPENDITURES) REMOVED

MULTI-YEAR PROJECTION

	2019-20 Original	Change	2020-21 Projected Budget	Change	2021-22 Projected Budget
Benefit savings from retirements (CSEA 15 FTE 20-21 and 15 FTE 21-22)		(53,204)		(55,056)	
Benefit Increase from Estimated Step/Column Increases - Classified		104,011		109,653	
Benefit savings from teacher early tell incentive		0		0	
Benefit Increase from addition of AP's at largest elementary schools		38,865		0	
Benefit Increase from Asst. Superintendent Ed Services to Full Time		0		0	
Negotiated Compensation Settlement		0		0	
Change in Retiree Health Benefit Costs (OPEB)		25,000		25,000	
Inc STRS Rates (16.70% 19-20), (18.10% 20-21), (17-80% 21-22)		677,053		(145,521)	
Inc PERS Rates (20.733% 19-20), (23.60% 20-21), (24.90% 21-22)		406,843		186,899	
Workers comp prior year adjustment		50,000		25,000	
2017-18 One-time Funding Spending Plan - Compensation		0		0	
Add'l Custodian for New Classrooms due to Construction		30,170		31,315	
Total Change in Employee Benefits		1,241,224		247,391	
Books and Supplies					
2019-20 Site Discretionary Carryover		0		0	
2019-20 District Unrestricted Carryover		0		0	
2019-20 Safe Schools Carryover		0		0	
2015-16 One-time Funding MYP Spending Plan		0		0	
2016-17 One-time Funding MYP Spending Plan		0		0	
2017-18 One-time Funding Spending Plan - Textbooks & Playgrounds		0		0	
2018-19 One-time Funding - Place Holder		0		0	
ERATE One-time expenditures		0		0	
SELPA OHC One-time Payment in 2016-17 - Exp budgeted in Supplies		0		0	
All Day K Start-up Supplies (\$1,300 per class for 2 years)		(13,000)		(9,100)	
Athletic Supplies Increase (currently \$25K increased to \$50 in 18-19)		0		0	
Fuel - Estimated Cost Increase		50,000		50,000	
Total Change in Books and Supplies		37,000		40,900	
Services, Other Operating Expenses					
Election costs - even years in November		75,000		(75,000)	
Utilities Increases		114,000		120,675	
Property & Liability Estimated Increase 8% + Add'l Buildings		71,000		76,680	
2015-16 One-time Funding MYP Spending Plan		0		0	
2017-18 One-time Funding Spending Plan - Textbooks & Playgrounds		0		0	
2018-19 One-time Funding		0		0	
ERATE One-time expenditures		0		0	
WASC		16,465		(4,000)	
Total Change in Services, Other Oper. Expenses		276,465		118,355	
Additional LCAP Services					
Technology - Student Devices		150,000		0	
IA/Computer Techs		0		0	
IA/Bilingual		0		0	
Targeted Case Managers (TCMs)		0		0	
Counseling Support		0		0	
Total Change in Additional LCAP Services		150,000		0	
Capital Outlay					
ERATE One-time expenditures		0		0	
8 Buses purchased with Clean Air Grant		0		0	
DO Safety Improvements/Renovation		0		0	
2015-16 One-time Funding MYP Spending Plan		0		0	
Total Change in Capital Outlay		0		0	
Other Outgo					
2016-17 One-time Funding - Nutrition Services Equipment		0		0	
Total Change in Other Outgo		0		0	
Direct Support/Indirect Costs					
Changes to Indirect Costs-GF		100,000		25,000	
Changes to Indirect Costs- Due to End of Grants		0		0	
Total Change in Direct Support/Indirect Costs		100,000		25,000	
TOTAL CHANGES IN EXPENDITURES		1,978,157		764,175	
OTHER FINANCING SOURCES/USES					

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Chico Unified School District
2019-20 Original Budget

UNRESTRICTED GENERAL FUND

WITH COMPENSATION SETTLEMENT & ONE-TIME FUNDING (REVENUE & EXPENDITURES) REMOVED

MULTI-YEAR PROJECTION

	2019-20 Original	Change	2020-21 Projected Budget	Change	2021-22 Projected Budget
Interfund Transfers					
a) In		90,578		93,295	
b) Out					
Preschool Startup Contribution - Paid from Title I at 2nd Interim		0			
Nutrition Services Contribution		(150,000)		(100,000)	
		<u>(150,000)</u>		<u>(100,000)</u>	
Other Sources/Uses					
a) Sources		0		0	
b) Uses					
Contributions to Restricted Programs					
Special Ed contribution for supplies/services		0		0	
Special Ed contribution for step and column & compensation increase		(562,933)		(379,513)	
Special Ed encroachment estimated increase		(723,244)		(100,000)	
Routine Restricted to 3% requirement		(82,935)		(39,180)	
Additional 1 SH class & 1 Itinerant each year (teacher & aide time)		(225,000)		(229,125)	
		0		0	
BCOE Special Ed Billback		(100,000)		(100,000)	
Total Change in Contributions		<u>(1,694,111)</u>		<u>(847,817)</u>	
TOTAL CHANGES IN OTHER FINANCING SOURCES		<u>(1,603,533)</u>		<u>(754,522)</u>	

**Chico Unified School District
2019-20 Original Budget**

RESTRICTED GENERAL FUND

WITH COMPENSATION SETTLEMENT & ONE-TIME FUNDING (REVENUE & EXPENDITURES) REMOVED

MULTI-YEAR PROJECTION

		2019-20 Original	Change	2020-21 Projected Budget	Change	2021-22 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	0	0	0	0	0
Federal Sources	8100-8299	8,154,916	0	8,154,916	0	8,154,916
Other State Revenues	8300-8599	13,669,655	(276,434)	13,393,221	0	13,393,221
Other Local Revenues	8600-8799	5,014,984	0	5,014,984	0	5,014,984
TOTAL REVENUES		26,839,555	(276,434)	26,563,121	0	26,563,121
EXPENDITURES						
Certificated Salaries	1000-1999	13,222,786	137,360	13,360,146	138,747	13,498,893
Classified Salaries	2000-2999	9,592,514	114,000	9,706,514	116,280	9,822,794
Employee Benefits	3000-3999	17,161,445	407,384	17,568,829	142,440	17,711,269
Books and Supplies	4000-4999	4,448,718	(330,383)	4,118,335	0	4,118,335
Services, Other Operating Expenses	5000-5999	4,230,473	457,973	4,688,446	144,349	4,832,795
Capital Outlay	6000-6999	650,000	0	650,000	0	650,000
	7100-7299					
Other Outgo	7400-7499	851,881	0	851,881	0	851,881
Direct Support/Indirect Costs	7300-7399	2,054,805	0	2,054,805	0	2,054,805
		0	0	0	0	0
TOTAL EXPENDITURES		52,212,623	786,334	52,998,956	541,816	53,540,772
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		(25,373,068)	(1,062,768)	(26,435,835)	(541,816)	(26,977,651)
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	0	0	0	0	0
b) Out	7610-7629	0	0	0	0	0
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	23,325,853	1,694,111	25,019,964	847,817	25,867,781
TOTAL OTHER FINANCING SOURCES/USES		23,325,853	1,694,111	25,019,964	847,817	25,867,781
NET INCREASE (DECREASE) IN FUND BALANCE		(2,047,215)	631,344	(1,415,871)	306,001	(1,109,870)
Beginning Fund Balance		4,721,182		2,673,967		1,258,096
Ending Fund Balance		2,673,967		1,258,096		148,227
Components of Fund Balance:						
b) Restricted		2,673,967		1,258,096		148,227
Unappropriated Fund Balance		0		0		0

	2020-21 Changes	2021-22 Changes
Federal Revenues		
Youth Build	0	0
Farm to School Grant	0	0
Federal Counseling Grant	0	0
Total Federal Revenues	0	0
Other State Revenues		
Prop 39 Clean Energy	0	
Ending of CCPT rounds 1&2	0	
Ending of Elementary Counseling grant	0	
Special Ed Revenue Impact due to Charters Leaving SELPA	(276,434)	0
Total State Revenues	(276,434)	0
Other Local Revenues		
Ending Tobacco Prevention Grant - Round 1	0	
Ending of Dell Foundation Grant	0	
Ending of TRIAD Grant	0	
MTU Building Agreement with BCOE SELPA ends	0	
Total Local Revenues	0	0
Certificated Salaries		
Ending of CCPT rounds 1&2	0	
Ending of College Readiness Grant	0	
Ending of TRIAD Grant	0	
Negotiated Compensation Settlement	0	
Estimated Step/Column Increases Special Ed	137,360	138,747
Total Change in Certificated Salaries	137,360	138,747
Classified Salaries		
Negotiated Compensation Settlement	0	0
Ending of CCPT rounds 1&2	0	
Estimated Step/Column Increases Special Ed	114,000	116,280
Total Change in Classified Salaries	114,000	116,280
Employee Benefits		
Negotiated Compensation Settlement	0	
Special Ed Impact - Inc STRS Rates (16.70% 19-20), (18.10% 20-21), (17-80% 21-22)	132,800	(28,753)
Special Ed Impact - Inc PERS Rates (20.733% 19-20), (23.60% 20-21), (24.90% 21-22)	197,583	90,664
Ending of CCPT rounds 1&2	0	
Ending of College Readiness Grant	0	
Ending of TRIAD Grant	0	
Estimated Step/Column Increases Special Ed - Certificated	36,054	37,510
Estimated Step/Column Increases Special Ed - Classified	40,947	43,018
Total Change in Employee Benefits	407,384	142,440
Books and Supplies		
Increase in Special Ed costs	0	0
Restricted Lottery Carryover	0	
Site Donation Carryover	0	
Ending of CCPT rounds 1&2	0	
Ending of College Readiness Grant	0	
Ending of TRIAD Grant	0	
Donations Carryover	0	
Reductions Due To Compensation Increase & PERS / STRS Increases	(330,383)	
Total Change in Books and Supplies	(330,383)	0
Services, Other Operating Expenses		
Routine Restricted to 3% requirement	0	0
Ending Clean Energy Grant	0	
Ending Tobacco Prevention Grant - Round 1	0	
Ending of Dell Foundation Grant	(128,982)	
Ending of CCPT rounds 1&2	0	
Ending of College Readiness Grant	0	
Ending of TRIAD Grant	0	
Increase in SELPA billback for regional services	446,810	
Increase in RRMA Expenditures due to 3% Requirement	140,145	144,349
BTSA Support Services	0	0
Total Change in Services, Other Oper. Expenses	457,973	144,349
Capital Outlay		
Ending Clean Energy Grant	0	
Ending of CCPT rounds 1&2	0	

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Total Change in Capital Outlay		0	0
Other Outgo			
COPS Debt Schedule (ends 9-1-17)		0	
Total Change in Other Outgo		0	0
Direct Support/Indirect Costs		0	0
Reductions due to end of grant funding			
Federal Programs		0	0
Farm to School		0	
Prop 39 Clean Energy		0	
Local Programs		0	
Microsoft Voucher		0	
California Partnership Academy		0	
QEIA		0	
Clean Energy	6230	0	
Educator Effectiveness	6264	0	
District MAA transfer of fund balance	9087	0	
NFL Foundation Grant	9125	0	
Other		0	
Total Change from Reductions in Grant Funding		0	0
TOTAL CHANGES IN EXPENDITURES		786,334	541,816
OTHER FINANCING SOURCES/USES			
Interfund Transfers			
a) In			
b) Out			
Other Sources/Uses			
a) Sources			
b) Uses			
Contributions to Restricted Programs			
Special Ed contribution for supplies/services		0	0
Special Ed contribution for step and column & compensation increase		562,933	379,513
Special Ed encroachment estimated increase		723,244	100,000
Routine Restricted to 3% requirement		82,935	39,180
Additional SH class (teacher & aide time)		225,000	229,125
New Special Ed Allocation Model (1st Year Implementation 2018-19)		0	0
BCOE Special Ed Billback		100,000	100,000
Total Change in Contributions		1,694,111	847,817
TOTAL CHANGES IN OTHER FINANCING SOURCES		1,694,111	847,817

Chico Unified School District
2019-20 Original Budget

TOTAL GENERAL FUND

WITH COMPENSATION SETTLEMENT & ONE-TIME FUNDING (REVENUE & EXPENDITURES) REMOVED

MULTI-YEAR PROJECTION

		2019-20 Original	Change	2020-21 Projected Budget	Change	2021-22 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	113,023,544	3,642,804	116,666,348	3,273,905	119,940,253
Federal Sources	8100-8299	8,157,666	0	8,157,666	0	8,157,666
Other State Revenues	8300-8599	16,031,642	(272,524)	15,759,118	752	15,759,870
Other Local Revenues	8600-8799	6,350,857	(10,000)	6,340,857	(10,000)	6,330,857
TOTAL REVENUES		143,563,709	3,360,280	146,923,989	3,264,657	150,188,646
EXPENDITURES						
Certificated Salaries	1000-1999	61,671,743	49,329	61,721,072	284,966	62,006,037
Classified Salaries	2000-2999	23,521,553	375,499	23,897,052	302,591	24,199,642
Employee Benefits	3000-3999	45,051,959	1,648,608	46,700,567	389,831	47,090,398
Books and Supplies	4000-4999	7,307,792	(293,383)	7,014,409	40,900	7,055,309
Services, Other Operating Expenses	5000-5999	11,744,825	734,438	12,479,263	262,704	12,741,967
Capital Outlay	6000-6999	650,000	0	650,000	0	650,000
	7100-7299					
Other Outgo	7400-7499	1,242,862	0	1,242,862	0	1,242,862
Direct Support/Indirect Costs	7300-7399	(345,675)	100,000	(245,675)	25,000	(220,675)
Additional LCAP Services		0	150,000	150,000	0	150,000
Reductions due to end of grant funding		0	0	0	0	0
TOTAL EXPENDITURES		150,845,059	2,764,490	153,609,549	1,305,991	154,915,541
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		(7,281,350)	595,790	(6,685,560)	1,958,666	(4,726,895)
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	3,046,000	90,578	3,136,578	93,295	3,229,873
b) Out	7610-7629	(910,086)	(150,000)	(1,060,086)	(100,000)	(1,160,086)
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES		2,135,914	(59,422)	2,076,492	(6,705)	2,069,787
NET INCREASE (DECREASE) IN FUND BALANCE						
		(5,145,436)	536,368	(4,609,068)	1,951,961	(2,657,108)
Beginning Fund Balance		23,918,590		18,773,154		14,164,085
Ending Fund Balance		18,773,154		14,164,085		11,506,978
Components of Fund Balance:						
a) Nonspendable						
Revolving Cash		25,200		25,200		25,200
Stores		200,767		200,767		200,767
Prepaid Expenditures		318,787		318,787		318,787
b) Restricted		2,673,967		1,258,096		148,227
c) Committed		0		0		0
d) Assigned		0		0		0
Additional 2% Reserves per Board Policy		3,035,103		3,093,393		3,121,513
Board Reserve - 2018-19 One-time Funds		2,046,840		2,046,840		2,046,840
		0		0		0
		0		0		0
e) Unassigned/Unappropriated		0		0		0
3% Required Reserve		4,552,654		4,640,089		4,682,269
Unappropriated Fund Balance		5,919,835		2,580,913		963,376

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	11,152.00	0.00	0.00	(311,211.00)				
Other Sources/Uses Detail					3,008,247.00	649,547.00		
Fund Reconciliation							504,010.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	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	38,632.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	17,000.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(11,152.00)	272,579.00	0.00				
Other Sources/Uses Detail					649,547.00	0.00		
Fund Reconciliation							0.00	487,010.00
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	0.00	0.00						
Other Sources/Uses Detail					0.00	42,000.00		
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	2,966,247.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	11,152.00	(11,152.00)	311,211.00	(311,211.00)	3,657,794.00	3,657,794.00	504,010.00	504,010.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	9,867.00	0.00	0.00	(345,675.00)				
Other Sources/Uses Detail					3,046,000.00	910,086.00		
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	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	61,161.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(9,867.00)	284,514.00	0.00				
Other Sources/Uses Detail					910,086.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	45,000.00		
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	3,001,000.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	9,867.00	(9,867.00)	345,675.00	(345,675.00)	3,956,086.00	3,956,086.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	11,298	11,425		
Charter School				
Total ADA	11,298	11,425	N/A	Met
Second Prior Year (2017-18)				
District Regular	11,473	11,680		
Charter School				
Total ADA	11,473	11,680	N/A	Met
First Prior Year (2018-19)				
District Regular	11,759	11,794		
Charter School		0		
Total ADA	11,759	11,794	N/A	Met
Budget Year (2019-20)				
District Regular	11,812			
Charter School	0			
Total ADA	11,812			

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	11,713	11,965		
Charter School				
Total Enrollment	11,713	11,965	N/A	Met
Second Prior Year (2017-18)				
District Regular	12,014	12,201		
Charter School				
Total Enrollment	12,014	12,201	N/A	Met
First Prior Year (2018-19)				
District Regular	12,313	12,242		
Charter School				
Total Enrollment	12,313	12,242	0.6%	Met
Budget Year (2019-20)				
District Regular	12,369			
Charter School				
Total Enrollment	12,369			

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	11,425	11,965	
Charter School		0	
Total ADA/Enrollment	11,425	11,965	95.5%
Second Prior Year (2017-18)			
District Regular	11,680	12,201	
Charter School			
Total ADA/Enrollment	11,680	12,201	95.7%
First Prior Year (2018-19)			
District Regular	11,794	12,242	
Charter School	0		
Total ADA/Enrollment	11,794	12,242	96.3%
Historical Average Ratio:			95.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.3%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2019-20)				
District Regular	11,812	12,369		
Charter School	0			
Total ADA/Enrollment	11,812	12,369	95.5%	Met
1st Subsequent Year (2020-21)				
District Regular	11,840	12,398		
Charter School				
Total ADA/Enrollment	11,840	12,398	95.5%	Met
2nd Subsequent Year (2021-22)				
District Regular	11,845	12,403		
Charter School				
Total ADA/Enrollment	11,845	12,403	95.5%	Met

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	11,794.39	11,811.96	11,839.89	11,845.26
b. Prior Year ADA (Funded)		11,794.39	11,811.96	11,839.89
c. Difference (Step 1a minus Step 1b)		17.57	27.93	5.37
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.15%	0.24%	0.05%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		109,132,639.00	113,023,544.00	116,666,348.00
b1. COLA percentage		3.70%	3.26%	3.00%
b2. COLA amount (proxy for purposes of this criterion)		4,037,907.64	3,684,567.53	3,499,990.44
c. Economic Recovery Target Funding (current year increment)			N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		4,037,907.64	3,684,567.53	3,499,990.44
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		3.70%	3.26%	3.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)		3.85%	3.50%	3.05%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.85% to 4.85%	2.50% to 4.50%	2.05% to 4.05%

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)	38,213,217.00	38,152,182.00	38,152,182.00	38,152,182.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	113,532,280.00	117,423,185.00	121,065,989.00	124,339,894.00
District's Projected Change in LCFF Revenue:		3.43%	3.10%	2.70%
LCFF Revenue Standard:		2.85% to 4.85%	2.50% to 4.50%	2.05% to 4.05%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		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)	77,681,897.68	87,142,311.60	89.1%
Second Prior Year (2017-18)	80,283,399.21	90,829,815.36	88.4%
First Prior Year (2018-19)	86,904,797.00	96,810,041.00	89.8%
Historical Average Ratio:			89.1%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	86.1% to 92.1%	86.1% to 92.1%	86.1% to 92.1%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		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)	87,849,187.00	96,793,610.00	90.8%	Met
1st Subsequent Year (2020-21)	89,178,275.00	98,105,667.00	90.9%	Met
2nd Subsequent Year (2021-22)	89,705,469.00	98,817,116.00	90.8%	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):	3.85%	3.50%	3.05%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.15% to 13.85%	-6.50% to 13.50%	-6.95% to 13.05%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.15% to 8.85%	-1.50% to 8.50%	-1.95% to 8.05%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2018-19)	8,178,135.00		
Budget Year (2019-20)	8,157,666.00	-0.25%	No
1st Subsequent Year (2020-21)	8,157,666.00	0.00%	No
2nd Subsequent Year (2021-22)	8,157,666.00	0.00%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2018-19)	20,385,164.00		
Budget Year (2019-20)	16,031,642.00	-21.36%	Yes
1st Subsequent Year (2020-21)	15,759,118.00	-1.70%	Yes
2nd Subsequent Year (2021-22)	15,759,870.00	0.00%	No

Explanation:
(required if Yes)

Decrease in state revenues in 2019-20 and 2020-21 due to loss of one-time funds and grant dollars.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2018-19)	9,956,455.00		
Budget Year (2019-20)	6,461,397.00	-35.10%	Yes
1st Subsequent Year (2020-21)	6,340,857.00	-1.87%	Yes
2nd Subsequent Year (2021-22)	6,330,857.00	-0.16%	No

Explanation:
(required if Yes)

Decrease in local revenues in 2019-20 and 2020-21 to lower estimates of interest revenue, donations, ERATE funding.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2018-19)	7,236,962.00		
Budget Year (2019-20)	8,384,857.00	15.86%	Yes
1st Subsequent Year (2020-21)	7,024,723.00	-16.22%	Yes
2nd Subsequent Year (2021-22)	7,065,623.00	0.58%	No

Explanation:
(required if Yes)

Decrease in books and supplies expense in 2019-20 and 2020-21 due to reduction in one-time funding expenses.

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

First Prior Year (2018-19)	13,246,338.00		
Budget Year (2019-20)	11,769,825.00	-11.15%	Yes
1st Subsequent Year (2020-21)	12,479,263.00	6.03%	No
2nd Subsequent Year (2021-22)	12,741,967.00	2.11%	No

Explanation:
(required if Yes)

Decrease in services and other operating expenditures in 2019-20 due to reduction in one-time funding expenditures.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2018-19)	38,519,754.00		
Budget Year (2019-20)	30,650,705.00	-20.43%	Not Met
1st Subsequent Year (2020-21)	30,257,641.00	-1.28%	Met
2nd Subsequent Year (2021-22)	30,248,393.00	-0.03%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2018-19)	20,483,300.00		
Budget Year (2019-20)	20,154,682.00	-1.60%	Met
1st Subsequent Year (2020-21)	19,503,986.00	-3.23%	Met
2nd Subsequent Year (2021-22)	19,807,590.00	1.56%	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)

Explanation:

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

Decrease in state revenues in 2019-20 and 2020-21 due to loss of one-time funds and grant dollars.

Explanation:

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

Decrease in local revenues in 2019-20 and 2020-21 to lower estimates of interest revenue, donations, ERATE funding.

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	149,179,032.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	149,179,032.00	4,475,370.96	4,475,993.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	4,008,359.00	4,122,324.00	4,459,176.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	7,848,770.80	10,326,054.67	9,284,364.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	11,857,129.80	14,448,378.67	13,743,540.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	133,611,952.13	137,410,783.05	148,639,187.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	133,611,952.13	137,410,783.05	148,639,187.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	8.9%	10.5%	9.2%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.0%	3.5%	3.1%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	162,046.09	87,561,509.05	N/A	Met
Second Prior Year (2017-18)	960,731.76	91,142,168.45	N/A	Met
First Prior Year (2018-19)	278,325.00	97,459,588.00	N/A	Met
Budget Year (2019-20) (Information only)	(265,387.00)	97,703,696.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2016-17)	16,364,421.00	18,648,643.98	N/A	Met
Second Prior Year (2017-18)	17,721,601.00	18,810,690.07	N/A	Met
First Prior Year (2018-19)	16,672,486.00	19,771,422.00	N/A	Met
Budget Year (2019-20) (Information only)	20,049,747.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	11,812	11,840	11,845
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

- 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): _____

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	149,179,032.00	150,902,612.00	152,253,971.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	149,179,032.00	150,902,612.00	152,253,971.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,475,370.96	4,527,078.36	4,567,619.13
6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	4,475,370.96	4,527,078.36	4,567,619.13

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)	4,475,371.00	4,527,078.00	4,567,619.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	5,950,221.00	6,635,882.00	8,508,745.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	10,425,592.00	11,162,960.00	13,076,364.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.99%	7.40%	8.59%
District's Reserve Standard (Section 10B, Line 7):	4,475,370.96	4,527,078.36	4,567,619.13
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2018-19)	(20,935,441.00)			
Budget Year (2019-20)	(22,442,385.00)	1,506,944.00	7.2%	Met
1st Subsequent Year (2020-21)	(24,093,446.00)	1,651,061.00	7.4%	Met
2nd Subsequent Year (2021-22)	(24,938,271.00)	844,825.00	3.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2018-19)	3,008,247.00			
Budget Year (2019-20)	3,046,000.00	37,753.00	1.3%	Met
1st Subsequent Year (2020-21)	3,136,578.00	90,578.00	3.0%	Met
2nd Subsequent Year (2021-22)	3,229,873.00	93,295.00	3.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2018-19)	(649,547.00)			
Budget Year (2019-20)	(910,086.00)	(260,539.00)	40.1%	Not Met
1st Subsequent Year (2020-21)	(1,060,086.00)	(150,000.00)	16.5%	Not Met
2nd Subsequent Year (2021-22)	(1,160,086.00)	(100,000.00)	9.4%	Met

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Increase in transfers out in 2019-20 and 2020-21 due to increase in nutrition services employee costs related to negotiated compensation settlement.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	8		Fund 01, Obj. Code 7439	975,176
Certificates of Participation				
General Obligation Bonds	24		Funds 51,52,58,59 Obj. Code 7439	95,510,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1		Fund 01, Obj. Code 7439	506,972

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

CEC 0% Loan	8			2,095,624
Bus Replacement Loan				588,409
TOTAL:				99,676,181

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Budget Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases	47,667	47,667	47,667	47,667
Certificates of Participation				
General Obligation Bonds	9,578,015	10,620,735	12,417,626	10,221,615
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
CEC 0% Loan	246,544	246,544	246,544	246,544
Bus Replacement Loan	89,393	89,393	89,393	89,393
Total Annual Payments:	9,961,619	11,004,339	12,801,230	10,605,219
Has total annual payment increased over prior year (2018-19)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Increased annual payments due to issuance of Measure E and Measure K bonds and the addition of a Bus Replacement Loan.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

b. Do benefits continue past age 65?

No

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

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

Actuarial

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

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

31,419,920.00
0.00
31,419,920.00
Actuarial
Dec 17, 2018

5. OPEB Contributions

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a.	3,181,430.00	3,181,430.00	3,181,430.00
b.	2,382,900.00	2,476,881.00	2,459,593.00
c.	2,382,900.00	2,476,881.00	2,459,593.00
d.	165	165	165

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)

No

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

--

3. Self-Insurance Liabilities

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

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)

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	683.0	672.4	673.4	674.4

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:

Mar 28, 2018

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:

Mar 20, 2018

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:

Mar 28, 2018

4. Period covered by the agreement:

Begin Date: Jul 01, 2017

End Date: Jun 30, 2020

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)?	No	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	2,363,500	0	0
---------------------------------	-----------	---	---

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

	3.3%	0.0%	0.0%
--	------	------	------

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

LCFF.

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	Yes	Yes
8,785,031	8,785,031	8,785,031
98.0%	97.0%	96.0%
3.3%	0.0%	0.0%

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1,095,983	1,085,132	1,074,756
2.0%	2.0%	2.0%

Certificated (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

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	578.3	553.4	554.4	555.4

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:

Feb 21, 2018

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:

Feb 14, 2018

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:

Feb 21, 2018

4. Period covered by the agreement:

Begin Date:

Jul 01, 2017

End Date:

Jun 30, 2020

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)?

No	Yes	Yes
----	-----	-----

One Year Agreement

Total cost of salary settlement

0	0	0
---	---	---

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

896,500		
---------	--	--

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

3.3%		
------	--	--

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

--

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	Yes	Yes
5,690,093	5,690,083	5,690,083
95.0%	94.0%	93.0%
3.3%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
381,867	383,786	391,120
2.0%	2.0%	2.0%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	83.6	80.1	81.1	81.1

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Yes

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)?	No	Yes	Yes
Total cost of salary settlement	337,653	0	0
% change in salary schedule from prior year (may enter text, such as "Reopener")	3.5%	0.0%	0.0%

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?	Yes	Yes	Yes
Total cost of H&W benefits	934,422	934,422	934,422
Percent of H&W cost paid by employer	90.0%	89.0%	88.0%
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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?	Yes	Yes	Yes
Cost of step and column adjustments	0	0	0
Percent change in step & column over prior year	0.0%	0.0%	0.0%

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?	Yes	Yes	Yes
Total cost of other benefits	0	0	0
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

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?

ADDITIONAL FISCAL INDICATORS

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

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

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

- 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)

End of School District Budget Criteria and Standards Review
