



PITTSBURG UNIFIED SCHOOL DISTRICT

College Bound Ceremony



DISTRICT
BUDGET ADOPTION
FISCAL YEAR
2019-2020

June 26, 2019



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MISSION STATEMENT AND MAJOR GOALS

It is the mission of Pittsburg Unified School District to inspire our students, to ensure they achieve equity in academic excellence and to bring students closer together through shared experiences in learning. We believe the cultural diversity of our community and our youth are our greatest assets. We endeavor to bring our students to their fullest potential and to create life-long learners who will contribute positively to the world.

BOARD GOALS

1. Student Achievement

- Students will demonstrate continuous improvement in academic excellence, as measured by clear and accessible multiple assessments
- Opportunity gaps will have accelerated reduction through purposeful interventions and supports

2. Powerful Instruction

- Effective instruction aligned to the common core will be expected, supported, and measured to ensure continuous improvement of student achievement

3. Outstanding Staff

- The District will recruit Highly Qualified and appropriately credentialed teachers
- The District will support, retain and promote quality staff through good working conditions, competitive total compensation packages, and coaching and professional development

4. Quality Learning Environment

- High quality facilities
- Safe, orderly, and secure schools
- School site culture of caring and respect
- State of the art technology

5. High-Performing, Accountable Organization

- Fiscal stability and responsible long-range planning
- Comprehensive accountability system
- Effective informational and instructional technology
- Responsible, respectful, efficient and transparent service

6. Meaningful Collaboration, Partnership, and Parental Engagement

- Timely and accessible communication with community
- Strategic community partnerships
- Focus on parent and student engagement, including diverse opportunities for involvement
- Strong communication and relationships between parents/guardians and schools
- Proactive engagement in students' academic and personal growth
- Board and superintendent and staff communication



Overview

The Pittsburg Unified School District is a K-12 district that serves the community of Pittsburg, California. The school system is committed to providing an excellent opportunity for all students to learn. Our district is approximately 50 minutes from Downtown San Francisco with a direct line on our [Bay Area Transit System \(BART\)](#). Our school community has a close relationship with [Los Medanos Community College](#), which is located in the heart of Pittsburg. In addition, we have cooperative student teaching and intern teaching agreements with [Alliant International University](#), [Brandman University](#), [Cal State Teach](#), [California State University, East Bay](#), [Fortune School of Education](#), [Grand Canyon University](#), [Holy Names University](#), [National University](#), [Point Loma Nazarene University](#), [Samuel Merritt University](#), [San Diego COE](#), [San Francisco State University](#), [St. Mary's College of California](#), [Touro University](#), [University of Phoenix](#), [UC San Francisco](#), [University of the Pacific](#), and [Western Governors University](#).

The school district serves over 11,393 students in Kindergarten through twelfth grade. The district has also been able to provide our community with an outstanding public preschool program and award-winning adult education school.

The district is comprised of:

- 8 Elementary Schools
- 3 Junior High Schools
- 1 Comprehensive High School
- 1 Continuation High School
- Adult Education
- Independent Study and Alternative Learning Experiences
- Preschool Services



Our Board of Trustees



| Trustees Name | Term of office |
|--|----------------|
| Mr. Duane Smith | 2018 – 2022 |
| Mr. George Miller | 2016 – 2020 |
| Mr. De'Shawn Woolridge | 2018 – 2022 |
| Dr. Laura H. Canciamilla | 2016 – 2020 |
| Mr. Joe Arenivar | 2018 – 2022 |
| Ms. Alexa Gonzales | 2019 – 2020 |
| Student Board Member (not photographed) | |

Community Leaders Entrusted with the Lives of Our Children

Our District is fortunate to have five elected volunteer citizens who feel passionately about ensuring that the school district provides our children with the knowledge, skills and ambition to fulfill their greatest dreams.

Four of our trustees are graduates of our schools and the other is a long-time educator and community advocate. Our trustees frequently visit schools and devote many long hours to studying materials in order to make important educational and financial decisions for our District.

The trustees typically meet on the second and fourth Wednesday of the month at 6:30 P.M. in the District Office Board room, located at 2000 Railroad Avenue, Pittsburg. Meeting norms include keeping the focus on the best interest of our students, listening actively to all ideas, communicating openly and honestly, respecting differences, and staying focused on the goals of the District. The trustees invite public comment at Board meetings. Comments are typically limited to a three minute limit for each individual on each agenda item. Time limits may be adjusted if there are a large number of members of the public who wish to comment.



Directory

Cabinet

Janet Schulze, Superintendent
Hitesh Haria, Associate Superintendent, Business Services
Anthony Molina, Assistant Superintendent, Ed Services
Evelyn Bradley, Assistant Superintendent, Human Resources

Directors

Angelia Nava, Child Nutrition Services
Eileen Chen, Exec Director, Ed Services
Sonya Marturano, Finance Services
Dr. ReJois Frazier-Myers, Student Services
Tammy Watson, Special Education
James Larry Scott, Facilities & Information Technology
Matthew Belasco, MOT Services
Larry Oshodi, Human Resources

Coordinators

Louise Barbee, Afterschool Program
Greg Strom, Athletic Program
Shelley Velasco, Elementary Instruction
Sandra Guardado, EL Coordinator
Chris Melodias, Network & Technology
Debra Pettric, Secondary Instruction
Tracy Catalde, Social/Emotional Support
Shundra Johnson, Student Data Services

Principals

Yvonne Nelson, Foothill Elementary
Laura Francis, Heights Elementary
Julie Blackburn, Highlands Elementary
Milagros Estrada, Los Medanos Elementary
Kirsten Wollenweber, Marina Vista Elementary
Jeff Varner, Parkside Elementary
Jennifer Clark, Stoneman Elementary

Catherine Borquez, Willow Cove Elementary
Heidi Leber, Hillview Junior High
Angela Stevenson, MLK Jr. Junior High
Eric Peyko, Rancho Medanos Junior High
Todd Whitmire, Pittsburg High School
Brian Wilson, Black Diamond High School
Vacant, Adult Education

Assistant Principals

Connie Spinnato, Pittsburg High School
Veronica McLennan, Pittsburg High School
Ted Alfaro, Pittsburg High School
Vanessa Fortney, Pittsburg High School

Associate Principal

Vacant, Pittsburg High School

Vice Principals

Carmen Wood, Foothill Elementary
Hue Phan, Heights Elementary
Staci Belleci, Highlands Elementary
Mia Flores, Los Medanos Elementary
Cecilia Valdez, Marina Vista Elementary
Joanne Ireland, Parkside Elementary
Jeannine Manguiat, Stoneman Elementary
Winkler, Willow Cove Elementary
Martha Campos-Lopez, Hillview Junior High
Phil Lucido, Hillview Junior High
Paula McNally, MLK Jr. Junior High
Samantha Wallace, MLK Jr. Junior High
Felicia Bridges, Rancho Medanos Junior High
Kimberly Murray, Rancho Medanos Junior High
David Saucedo, Black Diamond High School
Danny Lockwood, Adult Education



Superintendent Budget Message

LCFF has reached full funding and will only be increased by a cost of living (COLA) annually. PUSD continues to budget strategically to maintain quality services to students while maintaining a balanced budget. The State adopted budget for 2019-20 has an increase of 3.26% in the COLA.

The Pittsburg Local Control Accountability Plan has been updated as program goals and objectives evolve. LCAP strategies are targeting early literacy; expanded learning; instructional excellence for all; realigning instructional service for students with special needs; socio-emotional support systems; Vision 2027; parent, family, and caregiver engagement; and recruitment and retention of teachers.

Pittsburg High School graduated 775 students this year. Student performance continues to improve due to targeted strategies, dedication of staff, and students' hard work.

Labor Management contracts with the Pittsburg Education Association (PEA) expired on June 30, 2018. PUSD and PEA have not yet reached a settlement for 2018/2019. The California School Employee Association (CSEA) and PUSD reached a two year settlement for 2018/2019 and 2019/2020. We are working collaborative to improve working conditions and compensation for certificated and classified employees.

We are grateful to the residents of the City of Pittsburg for the passing of the Measure P (\$100 Million) for construction /infrastructure improvements. Construction is already underway at Parkside Elementary School. This project is slated for completion in December 2020.

The District continues to experience declining enrollment and will take action to balance the budget while still providing the best education possible.

Respectfully,

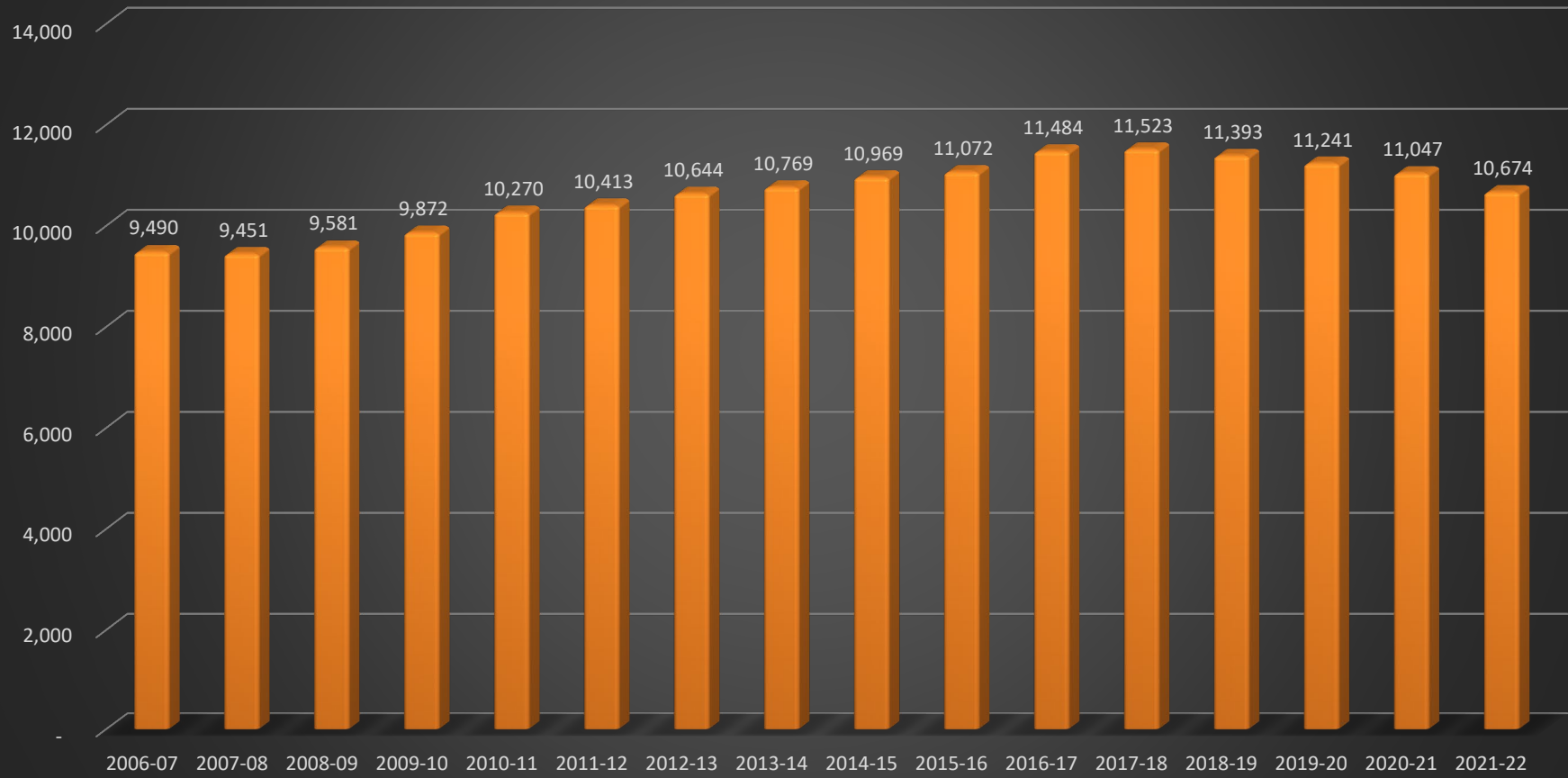
Janet Schulze, EdD
Superintendent



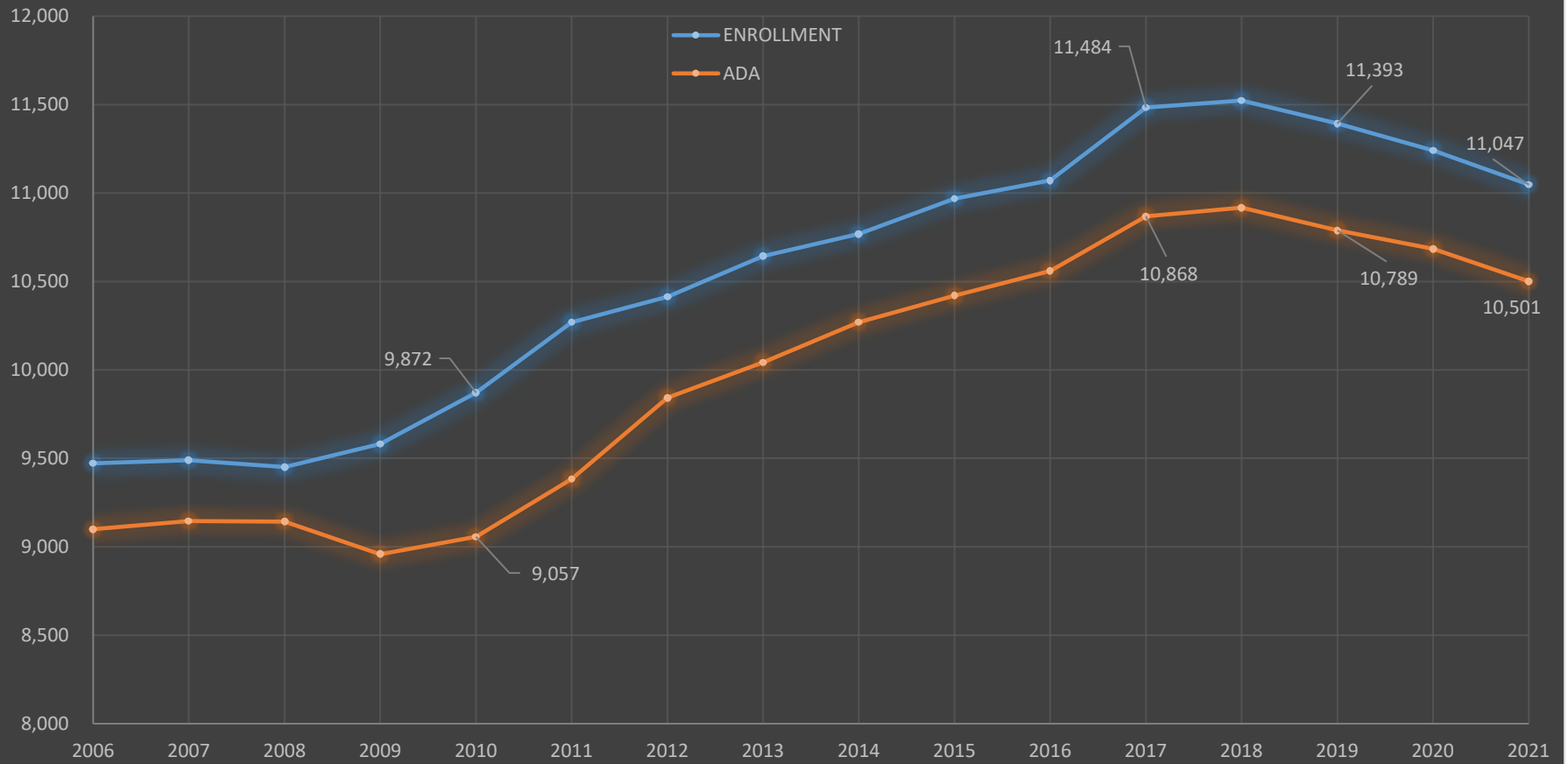
PITTSBURG UNIFIED SCHOOL DISTRICT

Enrollment Projections

Student Enrollment



Enrollment and ADA - Average Daily Attendance





PITTSBURG UNIFIED SCHOOL DISTRICT

LOCAL CONTROL FUNDING FORMULA

LCFF Calculator Universal Assumptions
Pittsburg Unified (61788) - PUSD Budget Adoption 2019/20

LEA: Pittsburg Unified
District

61788 5 digit District code or 7 digit School code (from the CDS code)
Yes Did the CDS code exist in 2012-13? (for calculation of EPA only)
2013-14 First LCFF certification year (clears prior years on the Calculator tab)

Projection Title: PUSD Budget Adoption 2019/20

Projection Date: 05/24/19

| | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> | <u>2021-22</u> | <u>2022-23</u> | <u>2023-24</u> |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| Statutory COLA & Augmentation <i>(prefilled as calculated by the Department of Finance, DOF)</i> | | | | | | |
| Statutory COLA | 3.70% | 3.26% | 3.00% | 2.80% | 0.00% | 0.00% |
| Augmentation | 2.71% | 3.26% | 3.00% | 2.80% | | |
| | 0.99% | 0.00% | 0.00% | 0.00% | | |
| LCFF Gap Closed Percentage <i>(prefilled as calculated by the Department of Finance, DOF)</i> | | | | | | |
| | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | |
| Statewide 90th percentile rate <i>(used in Economic Recovery Target, ERT, calculation only)</i> | --- | --- | --- | --- | --- | --- |
| EPA Entitlement as % of statewide adjusted Revenue Limit (Annual) | 28.56% | 28.56% | 28.56% | 28.56% | 28.56% | 28.56% |
| EPA Entitlement as % of statewide adjusted Revenue Limit (P-2) <i>Historical Difference in EPA Rates between Annual & P-2</i> | 28.56% | 28.56% | 28.56% | 28.56% | 28.56% | 28.56% |
| Local EPA Accrual | | \$ - | \$ - | \$ - | \$ - | \$ - |

PER ADA FUNDING LEVELS (calculated at TARGET)

Base, Supplemental and Concentration Rate per ADA

| | | | | | | |
|-------------|-----------|-----------|-----------|-----------|-----------|-----------|
| Grades TK-3 | \$ 10,446 | \$ 10,726 | \$ 10,978 | \$ 11,275 | \$ 9,003 | \$ 9,003 |
| Grades 4-6 | \$ 9,604 | \$ 9,862 | \$ 10,094 | \$ 10,367 | \$ 8,278 | \$ 8,278 |
| Grades 7-8 | \$ 9,889 | \$ 10,154 | \$ 10,394 | \$ 10,675 | \$ 8,524 | \$ 8,524 |
| Grades 9-12 | \$ 11,758 | \$ 12,074 | \$ 12,358 | \$ 12,693 | \$ 10,135 | \$ 10,135 |

Base Grants

| | | | | | | |
|-------------|----------|----------|----------|----------|----------|----------|
| Grades TK-3 | \$ 7,459 | \$ 7,702 | \$ 7,933 | \$ 8,155 | \$ 8,155 | \$ 8,155 |
| Grades 4-6 | \$ 7,571 | \$ 7,818 | \$ 8,053 | \$ 8,278 | \$ 8,278 | \$ 8,278 |
| Grades 7-8 | \$ 7,796 | \$ 8,050 | \$ 8,292 | \$ 8,524 | \$ 8,524 | \$ 8,524 |
| Grades 9-12 | \$ 9,034 | \$ 9,329 | \$ 9,609 | \$ 9,878 | \$ 9,878 | \$ 9,878 |

Grade Span Adjustment

| | | | | | | |
|-------------|--------|--------|--------|--------|--------|--------|
| Grades TK-3 | \$ 776 | \$ 801 | \$ 825 | \$ 848 | \$ 848 | \$ 848 |
| Grades 9-12 | \$ 235 | \$ 243 | \$ 250 | \$ 257 | \$ 257 | \$ 257 |

Necessary Small School Selection (if applicable)

LCFF Calculator Universal Assumptions
Pittsburg Unified (61788) - PUSD Budget Adoption 2019/20

LEA: **Pittsburg Unified**
District

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Yes **Did the CDS code exist in 2012-13?** (for calculation of EPA only)

2013-14 First LCFF certification year (clears prior years on the Calculator tab)

Projection
Title: **PUSD Budget Adoption 2019/20**

Projection
Date: **05/24/19**

| | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> | <u>2021-22</u> | <u>2022-23</u> | <u>2023-24</u> |
|--------|----------------|----------------|----------------|----------------|----------------|----------------|
| NSS #1 | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF |
| NSS #2 | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF |
| NSS #3 | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF |
| NSS #4 | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF |
| NSS #5 | LCFF | LCFF | LCFF | LCFF | LCFF | LCFF |

LCFF Calculator Universal Assumptions
Pittsburg Unified (61788) - PUSD Budget Adoption 2019/20

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District

61788 5 digit District code or 7 digit School code (from the CDS code)

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2013-14 First LCFF certification year (clears prior years on the Calculator tab)

Projection Title: **PUSD Budget Adoption 2019/20**

Projection Date: **05/24/19**

| | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> | <u>2021-22</u> | <u>2022-23</u> | <u>2023-24</u> |
|---|-----------------|-----------------|-----------------|-----------------|----------------|----------------|
| Supplemental Grant | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% | 20.00% |
| Maximum - 1.00 ADA, 100% UPP | | | | | | |
| Grades TK-3 | \$ 1,647 | \$ 1,701 | \$ 1,752 | \$ 1,801 | \$ 1,801 | \$ 1,801 |
| Grades 4-6 | \$ 1,514 | \$ 1,564 | \$ 1,611 | \$ 1,656 | \$ 1,656 | \$ 1,656 |
| Grades 7-8 | \$ 1,559 | \$ 1,610 | \$ 1,658 | \$ 1,705 | \$ 1,705 | \$ 1,705 |
| Grades 9-12 | \$ 1,854 | \$ 1,914 | \$ 1,972 | \$ 2,027 | \$ 2,027 | \$ 2,027 |
| Actual - 1.00 ADA, Local UPP as follows: | 77.64% | 76.63% | 75.50% | 75.34% | 0.00% | 0.00% |
| Grades TK-3 | \$ 1,279 | \$ 1,303 | \$ 1,322 | \$ 1,357 | \$ - | \$ - |
| Grades 4-6 | \$ 1,176 | \$ 1,198 | \$ 1,216 | \$ 1,247 | \$ - | \$ - |
| Grades 7-8 | \$ 1,211 | \$ 1,234 | \$ 1,252 | \$ 1,284 | \$ - | \$ - |
| Grades 9-12 | \$ 1,439 | \$ 1,467 | \$ 1,489 | \$ 1,527 | \$ - | \$ - |
| Concentration Grant (>55% population) | 50.00% | 50.00% | 50.00% | 50.00% | 50.00% | 50.00% |
| Maximum - 1.00 ADA, 100% UPP | | | | | | |
| Grades TK-3 | \$ 4,118 | \$ 4,252 | \$ 4,379 | \$ 4,502 | \$ 4,502 | \$ 4,502 |
| Grades 4-6 | \$ 3,786 | \$ 3,909 | \$ 4,027 | \$ 4,139 | \$ 4,139 | \$ 4,139 |
| Grades 7-8 | \$ 3,898 | \$ 4,025 | \$ 4,146 | \$ 4,262 | \$ 4,262 | \$ 4,262 |
| Grades 9-12 | \$ 4,635 | \$ 4,786 | \$ 4,930 | \$ 5,068 | \$ 5,068 | \$ 5,068 |
| Actual - 1.00 ADA, Local UPP >55% as follows: | 22.6400% | 21.6300% | 20.5000% | 20.3400% | 0.0000% | 0.0000% |
| Grades TK-3 | \$ 932 | \$ 920 | \$ 898 | \$ 916 | \$ - | \$ - |
| Grades 4-6 | \$ 857 | \$ 846 | \$ 825 | \$ 842 | \$ - | \$ - |
| Grades 7-8 | \$ 883 | \$ 871 | \$ 850 | \$ 867 | \$ - | \$ - |
| Grades 9-12 | \$ 1,049 | \$ 1,035 | \$ 1,011 | \$ 1,031 | \$ - | \$ - |

Sonya Marturano
smarturano@pittsburg.k12.ca.us
925-473-2304

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Pittsburg Unified (61788) - PUSD Budget Adoption 2019/20

5/24/19

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|--|-------------------|-------------------|-------------------|-------------------|---------|---------|
| COLA & Augmentation | 3.70% | 3.26% | 3.00% | 2.80% | 0.00% | 0.00% |
| GAP Funding rate | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% | 0.00% |
| Estimated Property Taxes (with RDA) | 14,816,320 | 14,816,320 | 14,816,320 | 14,816,320 | | |
| Less In-Lieu transfer | \$ (39,677) | \$ (40,284) | \$ (40,673) | \$ (41,385) | \$ - | \$ - |
| Total Local Revenue | \$ 14,776,643 | \$ 14,776,036 | \$ 14,775,647 | \$ 14,774,935 | \$ - | \$ - |
| Statewide 90th percentile rate | --- | --- | --- | --- | --- | --- |

OTHER LCFF TRANSITION INFORMATION

Enter class size penalties, longer day/longer year penalties and other special adjustments per the School District LCFF Transition Calculation exhibit.

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|--------------------------------|---------|---------|---------|---------|---------|---------|
| Floor Adjustments | - | | | | | |
| Miscellaneous Adjustments | - | | | | | |
| Minimum State Aid Adjustments | - | | | | | |
| Funded Based on Target Formula | FALSE | TRUE | TRUE | TRUE | TRUE | TRUE |

UNDUPLICATED PUPIL PERCENTAGE

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| District Enrollment | 11,345 | 11,193 | 10,999 | 10,626 | | |
| COE Enrollment | 48 | 48 | 48 | 48 | | |
| Total Enrollment | 11,393 | 11,241 | 11,047 | 10,674 | - | - |
| District Unduplicated Pupil Count | 8,608 | 8,439 | 8,293 | 8,012 | | |
| COE Unduplicated Pupil Count | 30 | 30 | 30 | 30 | | |
| Total Unduplicated Pupil Count | 8,638 | 8,469 | 8,323 | 8,042 | - | - |
| | <i>3-yr rolling percentage</i> | <i>3-yr rolling percentage</i> | <i>3-yr rolling percentage</i> | <i>3-yr rolling percentage</i> | <i>3-yr rolling percentage</i> | <i>3-yr rolling percentage</i> |
| Single Year Unduplicated Pupil Percentage | 75.82% | 75.34% | 75.34% | 75.34% | 0.00% | 0.00% |
| Unduplicated Pupil Percentage (%) | 77.64% | 76.63% | 75.50% | 75.34% | 0.00% | 0.00% |

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Pittsburg Unified (61788) - PUSD Budget Adoption 2019/20

5/24/19

| | | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|---|---------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| AVERAGE DAILY ATTENDANCE (ADA) | | | | | | | |
| Enter ADA. Calculator will use greater of total current or prior year ADA. | | | | | | | |
| <i>Enter ADA by grade span.</i> | | | | | | | |
| ADA | ADA to use: | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> | <u>2021-22</u> | <u>2022-23</u> | <u>2023-24</u> |
| CURRENT YEAR ADA: | | | | | | | |
| Grades TK-3 | P-2 | B-1 | 3,141.89 | 3,098.80 | 3,006.41 | 2,977.68 | |
| Grades 4-6 | (Annual for Special | B-2 | 2,347.37 | 2,355.84 | 2,298.60 | 2,030.47 | |
| Grades 7-8 | Day Class extended | B-3 | 1,697.06 | 1,700.06 | 1,596.27 | 1,567.54 | |
| Grades 9-12 | year) | B-4 | 3,525.77 | 3,453.78 | 3,522.89 | 3,494.16 | |
| Non Public School, NPS-Licensed Children Institutions, Community Day School: | | | | | | | |
| Grades TK-3 | | E-1 | 2.46 | 2.46 | 2.46 | 2.46 | |
| Grades 4-6 | | E-2 | 10.71 | 10.71 | 10.71 | 10.71 | |
| Grades 7-8 | Annual | E-3 | 7.09 | 7.09 | 7.09 | 7.09 | |
| Grades 9-12 | | E-4 | 13.83 | 13.83 | 13.83 | 13.83 | |
| District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding) | | | | | | | |
| DISTRICT TOTAL | | | 10,746.18 | 10,642.57 | 10,458.26 | 10,103.94 | - |
| County operated (Community School, Special Ed): | | | | | | | |
| Grades TK-3 | | E-6 & E-11 | 5.76 | 5.76 | 5.76 | 5.76 | |
| Grades 4-6 | | E-7 & E-12 | 13.52 | 13.52 | 13.52 | 13.52 | |
| Grades 7-8 | P-2 / Annual | E-8 & E-13 | 7.09 | 7.09 | 7.09 | 7.09 | |
| Grades 9-12 | | E-9 & E-14 | 16.84 | 16.84 | 16.84 | 16.84 | |
| COUNTY TOTAL | | | 43.21 | 43.21 | 43.21 | 43.21 | - |
| RATIO: District ADA to Enrollment | | | 94.72% | 95.08% | 95.08% | 95.09% | 0.00% |
| RATIO: County ADA to Enrollment | | | 90.02% | 90.02% | 90.02% | 90.02% | 0.00% |
| PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT | | | | | | | |
| ADA transfer: Student from District to Charter (cross fiscal year) | | | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> | <u>2021-22</u> | <u>2022-23</u> |
| Grades TK-3 | | A-6 | - | | | | |
| Grades 4-6 | | A-7 | - | | | | |
| Grades 7-8 | | A-8 | - | | | | |
| Grades 9-12 | | A-9 | - | | | | |
| ADA transfer: Student from Charter to District (cross fiscal year) | | | | | | | |
| Grades TK-3 | | A-11 | - | | | | |
| Grades 4-6 | | A-12 | - | | | | |
| Grades 7-8 | | A-13 | - | | | | |
| Grades 9-12 | | A-14 | - | | | | |
| Difference (if diff. < 0, no adj. to PY ADA) | | | - | - | - | - | - |

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Pittsburg Unified (61788) - PUSD Budget Adoption 2019/20

5/24/19

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|---|---------------------|---------------------|---------------------|---------------------|------------------------|----------------|
| LCFF ADA | | | | | | |
| ADA Guarantee - Prior Year | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> | <u>2021-22</u> | <u>2022-23</u> | <u>2023-24</u> |
| Grades TK-3 | 3,302.61 | 3,141.89 | 3,098.80 | 3,006.41 | 2,977.68 | - |
| Grades 4-6 | 2,467.41 | 2,347.37 | 2,355.84 | 2,298.60 | 2,030.47 | - |
| Grades 7-8 | 1,641.95 | 1,697.06 | 1,700.06 | 1,596.27 | 1,567.54 | - |
| Grades 9-12 | 3,465.53 | 3,525.77 | 3,453.78 | 3,522.89 | 3,494.16 | - |
| LCFF Subtotal | 10,877.50 | 10,712.09 | 10,608.48 | 10,424.17 | 10,069.85 | - |
| NSS | - | - | - | - | - | - |
| Combined Subtotal | 10,877.50 | 10,712.09 | 10,608.48 | 10,424.17 | 10,069.85 | - |
| ADA Guarantee - Current Year | | | | | | |
| Grades TK-3 | 3,141.89 | 3,098.80 | 3,006.41 | 2,977.68 | - | - |
| Grades 4-6 | 2,347.37 | 2,355.84 | 2,298.60 | 2,030.47 | - | - |
| Grades 7-8 | 1,697.06 | 1,700.06 | 1,596.27 | 1,567.54 | - | - |
| Grades 9-12 | 3,525.77 | 3,453.78 | 3,522.89 | 3,494.16 | - | - |
| LCFF Subtotal | 10,712.09 | 10,608.48 | 10,424.17 | 10,069.85 | - | - |
| NSS | - | - | - | - | - | - |
| Combined Subtotal | 10,712.09 | 10,608.48 | 10,424.17 | 10,069.85 | - | - |
| Change in LCFF ADA (excludes NSS ADA) | (165.41) Decline | (103.61) Decline | (184.31) Decline | (354.32) Decline | (10,069.85) Decline | - No Change |
| Funded LCFF ADA | | | | | | |
| Grades TK-3 | 3,302.61 | 3,141.89 | 3,098.80 | 3,006.41 | 2,977.68 | - |
| Grades 4-6 | 2,467.41 | 2,347.37 | 2,355.84 | 2,298.60 | 2,030.47 | - |
| Grades 7-8 | 1,641.95 | 1,697.06 | 1,700.06 | 1,596.27 | 1,567.54 | - |
| Grades 9-12 | 3,465.53 | 3,525.77 | 3,453.78 | 3,522.89 | 3,494.16 | - |
| Subtotal | 10,877.50 | 10,712.09 | 10,608.48 | 10,424.17 | 10,069.85 | - |
| | <i>Prior</i> | <i>Prior</i> | <i>Prior</i> | <i>Prior</i> | <i>Prior</i> | <i>Current</i> |
| Funded NSS ADA | | | | | | |
| Grades TK-3 | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - |
| Grades 9-12 | - | - | - | - | - | - |
| Subtotal | - | - | - | - | - | - |
| | <i>Prior</i> | <i>Prior</i> | <i>Prior</i> | <i>Prior</i> | <i>Prior</i> | <i>Prior</i> |
| NPS, CDS, & COE Operated | | | | | | |
| Grades TK-3 | 8.22 | 8.22 | 8.22 | 8.22 | - | - |
| Grades 4-6 | 24.23 | 24.23 | 24.23 | 24.23 | - | - |
| Grades 7-8 | 14.18 | 14.18 | 14.18 | 14.18 | - | - |
| Grades 9-12 | 30.67 | 30.67 | 30.67 | 30.67 | - | - |
| Subtotal | 77.30 | 77.30 | 77.30 | 77.30 | - | - |
| Combined Total | | | | | | |
| Grades TK-3 | 3,310.83 | 3,150.11 | 3,107.02 | 3,014.63 | 2,977.68 | - |

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Pittsburg Unified (61788) - PUSD Budget Adoption 2019/20

5/24/19

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|--------------|------------------|------------------|------------------|------------------|------------------|----------|
| Grades 4-6 | 2,491.64 | 2,371.60 | 2,380.07 | 2,322.83 | 2,030.47 | - |
| Grades 7-8 | 1,656.13 | 1,711.24 | 1,714.24 | 1,610.45 | 1,567.54 | - |
| Grades 9-12 | 3,496.20 | 3,556.44 | 3,484.45 | 3,553.56 | 3,494.16 | - |
| Total | 10,954.80 | 10,789.39 | 10,685.78 | 10,501.47 | 10,069.85 | - |

Pittsburg Unified (61788) - PUSD Budget Adoption 2019/20

IN-LIEU PROPERTY TAX TRANSFER

| | 2018-19 | | 2019-20 | | 2020-21 | | 2021-22 | |
|---|------------------|-----------|------------------|-----------|------------------|-----------|------------------|-----------|
| Local Property Taxes | \$ 14,816,320 | | \$ 14,816,320 | | \$ 14,816,320 | | \$ 14,816,320 | |
| Less: RDA incl. in Prop. Taxes | \$ 422,072 | | \$ 422,072 | | \$ 422,072 | | \$ 422,072 | |
| Local Property Taxes less RDA | \$ 14,394,248 | | \$ 14,394,248 | | \$ 14,394,248 | | \$ 14,394,248 | |
| District LCFF ADA | 10,954.80 | | 10,789.39 | | 10,685.78 | | 10,501.47 | |
| Total Charter LCFF ADA | 30.28 | | 30.28 | | 30.28 | | 30.28 | |
| Total LCFF ADA | 10,985.08 | | 10,819.67 | | 10,716.06 | | 10,531.75 | |
| Property Taxes per ADA | \$ 1,310.35 | | \$ 1,330.38 | | \$ 1,343.24 | | \$ 1,366.75 | |
| Funding Method: | | | | | | | | |
| Property Taxes per ADA | \$ 39,677 | | \$ 40,284 | | \$ 40,673 | | \$ 41,385 | |
| LCFF Funding per ADA | - | | - | | - | | - | |
| Certified In-Lieu Taxes | - | | - | | - | | - | |
| Alternative Calculation Tool | | | | | | | | |
| In-Lieu of Property Tax Transfer | \$ 39,677 | | \$ 40,284 | | \$ 40,673 | | \$ 41,385 | |
| Prior Year Basic Aid Status | Non-Basic Aid | | Non-Basic Aid | | Non-Basic Aid | | Non-Basic Aid | |
| 1 Golden Gate | \$ 39,677 | | \$ 40,284 | | \$ 40,673 | | \$ 41,385 | |
| 1. Property Taxes per ADA | | | | | | | | |
| ADA | 30.28 | \$ 39,677 | 30.28 | \$ 40,284 | 30.28 | \$ 40,673 | 30.28 | \$ 41,385 |

| Pittsburg Unified (61788) - PUSD Budget Adoption 2019/20 | 43609 | | v20.1b | | | | | | | | | | | |
|--|------------------|-------------------|------------------|-------------------|-------------------|--------------------|--------------------|-------------------|------------------|-------------------|-------------------|--------------------|--|--|
| LOCAL CONTROL FUNDING FORMULA | 2018-19 | | | | | | 2019-20 | | | | | | | |
| CALCULATE LCFF TARGET | | | | | | | | | | | | | | |
| COLA & Augmentation 3.700% | | | | | | | | | | | | | | |
| Unduplicated as % of Enrollment | 3 yr average | | | 77.64% | 77.64% | 2018-19 | 3 yr average | | | 76.63% | 76.63% | 2019-20 | | |
| | ADA | Base | Gr Span | Supp | Concen | TARGET | ADA | Base | Gr Span | Supp | Concen | TARGET | | |
| Grades TK-3 | 3,310.83 | 7,459 | 776 | 1,279 | 932 | 34,584,708 | 3,150.11 | 7,702 | 801 | 1,303 | 920 | 33,787,353 | | |
| Grades 4-6 | 2,491.64 | 7,571 | | 1,176 | 857 | 23,928,869 | 2,371.60 | 7,818 | | 1,198 | 846 | 23,388,016 | | |
| Grades 7-8 | 1,656.13 | 7,796 | | 1,211 | 883 | 16,377,586 | 1,711.24 | 8,050 | | 1,234 | 871 | 17,376,531 | | |
| Grades 9-12 | 3,496.20 | 9,034 | 235 | 1,439 | 1,049 | 41,106,715 | 3,556.44 | 9,329 | 243 | 1,467 | 1,035 | 42,941,227 | | |
| Subtract NSS | - | - | - | - | - | - | - | - | - | - | - | - | | |
| NSS Allowance | - | - | - | - | - | - | - | - | - | - | - | - | | |
| TOTAL BASE | 10,954.80 | 88,055,547 | 3,390,811 | 14,199,790 | 10,351,728 | 115,997,876 | 10,789.39 | 89,756,827 | 3,387,453 | 14,275,292 | 10,073,553 | 117,493,125 | | |
| Targeted Instructional Improvement Block Grant | | | | | | | - | | | | | | | |
| Home-to-School Transportation | | | | | | | 502,579 | | | | | | | |
| Small School District Bus Replacement Program | | | | | | | - | | | | | | | |
| LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET | | | | | | | 116,500,455 | | | | | | | |
| Funded Based on Target Formula (based on prior year P-2 certification) | | | | | | | FALSE | | | | | | | |
| ECONOMIC RECOVERY TARGET PAYMENT | | | | | | | 3/4 | 100% | | | | | | |
| CALCULATE LCFF FLOOR | | | | | | | | | | | | | | |
| 12-13 Rate 18-19 ADA | | | | | | | | | | | | | | |
| Current year Funded ADA times Base per ADA | | | | 5,351.92 | 10,954.80 | 58,629,213 | | | | 5,351.92 | 10,789.39 | 57,743,952 | | |
| Current year Funded ADA times Other RL per ADA | | | | 52.69 | 10,954.80 | 577,208 | | | | 52.69 | 10,789.39 | 568,493 | | |
| Necessary Small School Allowance at 12-13 rates | | | | | | | - | | | | | | | |
| 2012-13 Categoricals | | | | | | | 11,095,949 | | | | | | | |
| 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 | | | | \$ 3,613.67 | 10,954.80 | 39,587,032 | | | | \$ 4,217.15 | 10,789.39 | 45,500,476 | | |
| LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR | | | | | | | 109,889,402 | | | | | | | |
| CALCULATE LCFF PHASE-IN ENTITLEMENT | | | | | | | | | | | | | | |
| 2018-19 | | | | | | | | | | | | | | |
| LOCAL CONTROL FUNDING FORMULA TARGET | | | | | | | 116,500,455 | | | | | | | |
| LOCAL CONTROL FUNDING FORMULA FLOOR | | | | | | | 109,889,402 | | | | | | | |
| LCFF Need (LCFF Target less LCFF Floor, if positive) | | | | | | | 6,611,053 | | | | | | | |
| Current Year Gap Funding | | | | | | | 100.00% | 6,611,053 | 100.00% | | | | | |
| ECONOMIC RECOVERY PAYMENT | | | | | | | - | | | | | | | |
| Miscellaneous Adjustments | | | | | | | - | | | | | | | |
| LCFF Entitlement before Minimum State Aid provision | | | | | | | 116,500,455 | | | | | | | |
| 2019-20 | | | | | | | | | | | | | | |
| LOCAL CONTROL FUNDING FORMULA TARGET | | | | | | | 117,995,704 | | | | | | | |
| LOCAL CONTROL FUNDING FORMULA FLOOR | | | | | | | 114,908,870 | | | | | | | |
| LCFF Need (LCFF Target less LCFF Floor, if positive) | | | | | | | - | | | | | | | |
| Current Year Gap Funding | | | | | | | - | | | | | | | |
| ECONOMIC RECOVERY PAYMENT | | | | | | | - | | | | | | | |
| Miscellaneous Adjustments | | | | | | | - | | | | | | | |
| LCFF Entitlement before Minimum State Aid provision | | | | | | | 117,995,704 | | | | | | | |
| CALCULATE STATE AID | | | | | | | | | | | | | | |
| Transition Entitlement | | | | | | | 116,500,455 | | | | | | | |
| Local Revenue (including RDA) | | | | | | | (14,776,643) | | | | | | | |
| Gross State Aid | | | | | | | 101,723,812 | | | | | | | |
| CALCULATE MINIMUM STATE AID | | | | | | | | | | | | | | |
| 12-13 Rate 18-19 ADA | | | | | | | | | | | | | | |
| 2012-13 RL/Charter Gen BG adjusted for ADA | | | | 5,404.62 | 10,954.80 | 59,206,531 | | | | 5,404.62 | 10,789.39 | 58,312,553 | | |
| 2012-13 NSS Allowance (deficit) | | | | | | | - | | | | | | | |
| Minimum State Aid Adjustments | | | | | | | - | | | | | | | |
| Less Current Year Property Taxes/In Lieu | | | | | | | (14,776,643) | | | | | | | |
| Subtotal State Aid for Historical RL/Charter General BG | | | | | | | 44,429,888 | | | | | | | |
| Categorical funding from 2012-13 | | | | | | | 11,095,949 | | | | | | | |

| Pittsburg Unified (61788) - PUSD Budget Adoption 2019/20 | | 43609 | v20.1b |
|---|------------------|---------------|-----------------|
| LOCAL CONTROL FUNDING FORMULA | | 2018-19 | 2019-20 |
| Charter Categorical Block Grant adjusted for ADA | | - | - |
| Minimum State Aid Guarantee | | 55,525,837 | 54,632,466 |
| 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 | | 101,723,812 | 103,219,668 |
| Additional State Aid (Additional SA) | | - | - |
| LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental) | | 116,500,455 | 117,995,704 |
| CHANGE OVER PRIOR YEAR | 5.96% 6,553,106 | | 1.28% 1,495,249 |
| LCFF Entitlement PER ADA | | 10,635 | 10,936 |
| PER ADA CHANGE OVER PRIOR YEAR | 6.02% 604 | | 2.83% 301 |
| BASIC AID STATUS (school districts only) | | Non-Basic Aid | Non-Basic Aid |
| LCFF SOURCES INCLUDING EXCESS TAXES | | | |
| | | Increase | Increase |
| | | 2018-19 | 2019-20 |
| State Aid | 7.13% 6,773,389 | 101,723,812 | 1.47% 1,495,856 |
| Property Taxes net of in-lieu | -1.47% (220,283) | 14,776,643 | 0.00% (607) |
| Charter in-Lieu Taxes | 0.00% - | - | 0.00% - |
| LCFF pre COE, Choice, Supp | 5.96% 6,553,106 | 116,500,455 | 1.28% 1,495,249 |

| Pittsburg Unified (61788) - PUSD Budget Adoption 2019/20 | | 43609 | | v20.1b | | | | | | | | |
|--|------------------|----------------------------|------------------|----------------------------|------------------|--------------------|------------------|-------------------|------------------|-------------------|--------------------|--------------------|
| LOCAL CONTROL FUNDING FORMULA | | 2020-21 | | 2021-22 | | | | | | | | |
| CALCULATE LCFF TARGET | | COLA & Augmentation 3.000% | | COLA & Augmentation 2.800% | | | | | | | | |
| Unduplicated as % of Enrollment | 3 yr average | 75.50% | 75.50% | 2020-21 | 2021-22 | | | | | | | |
| | ADA | Base | Gr Span | Supp | Concen | TARGET | ADA | Base | Gr Span | Supp | Concen | TARGET |
| Grades TK-3 | 3,107.02 | 7,933 | 825 | 1,322 | 898 | 34,109,341 | 3,014.63 | 8,155 | 848 | 1,357 | 916 | 33,990,487 |
| Grades 4-6 | 2,380.07 | 8,053 | | 1,216 | 825 | 24,025,463 | 2,322.83 | 8,278 | | 1,247 | 842 | 24,081,247 |
| Grades 7-8 | 1,714.24 | 8,292 | | 1,252 | 850 | 17,817,848 | 1,610.45 | 8,524 | | 1,284 | 867 | 17,192,016 |
| Grades 9-12 | 3,484.45 | 9,609 | 250 | 1,489 | 1,011 | 43,061,727 | 3,553.56 | 9,878 | 257 | 1,527 | 1,031 | 45,104,880 |
| Subtract NSS | - | - | - | - | - | - | - | - | - | - | - | - |
| NSS Allowance | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL BASE | 10,685.78 | 91,511,252 | 3,434,404 | 14,336,793 | 9,731,929 | 119,014,378 | 10,501.47 | 92,642,237 | 3,469,671 | 14,482,142 | 9,774,581 | 120,368,631 |
| Targeted Instructional Improvement Block Grant | | | | | | - | | | | | | - |
| Home-to-School Transportation | | | | | | 502,579 | | | | | | 502,579 |
| Small School District Bus Replacement Program | | | | | | - | | | | | | - |
| LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET | | | | | | 119,516,957 | | | | | | 120,871,210 |
| Funded Based on Target Formula (based on prior year P-2 certification) | | | | | | TRUE | | | | | | TRUE |
| ECONOMIC RECOVERY TARGET PAYMENT | | | | | | 100% | | | | | | 100% |
| CALCULATE LCFF FLOOR | | | | 12-13 | 20-21 | | | | 12-13 | 21-22 | | |
| | | | | Rate | ADA | | | | Rate | ADA | | |
| Current year Funded ADA times Base per ADA | | | | 5,351.92 | 10,685.78 | 57,189,440 | | | 5,351.92 | 10,501.47 | 56,203,027 | |
| Current year Funded ADA times Other RL per ADA | | | | 52.69 | 10,685.78 | 563,034 | | | 52.69 | 10,501.47 | 553,322 | |
| Necessary Small School Allowance at 12-13 rates | | | | | | - | | | | | - | |
| 2012-13 Categoricals | | | | | | 11,095,949 | | | | | 11,095,949 | |
| 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 | | | | \$ 4,217.15 | 10,685.78 | 45,063,537 | | | \$ 4,217.15 | 10,501.47 | 44,286,274 | |
| LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR | | | | | | 113,911,960 | | | | | 112,138,572 | |
| CALCULATE LCFF PHASE-IN ENTITLEMENT | | | | | | 2020-21 | | | | | | 2021-22 |
| LOCAL CONTROL FUNDING FORMULA TARGET | | | | | | 119,516,957 | | | | | | 120,871,210 |
| LOCAL CONTROL FUNDING FORMULA FLOOR | | | | | | 113,911,960 | | | | | | 112,138,572 |
| 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 | | | | | | 119,516,957 | | | | | 120,871,210 | |
| CALCULATE STATE AID | | | | | | | | | | | | |
| Transition Entitlement | | | | | | 119,516,957 | | | | | | 120,871,210 |
| Local Revenue (including RDA) | | | | | | (14,775,647) | | | | | | (14,774,935) |
| Gross State Aid | | | | | | 104,741,310 | | | | | | 106,096,275 |
| CALCULATE MINIMUM STATE AID | | | | | | | | | | | | |
| | | | 12-13 Rate | 20-21 ADA | | N/A | | | 12-13 Rate | 21-22 ADA | | N/A |
| 2012-13 RL/Charter Gen BG adjusted for ADA | | | 5,404.62 | 10,685.78 | | 57,752,580 | | | 5,404.62 | 10,501.47 | | 56,756,455 |
| 2012-13 NSS Allowance (deficit) | | | | | | - | | | | | | - |
| Minimum State Aid Adjustments | | | | | | - | | | | | | - |
| Less Current Year Property Taxes/In Lieu | | | | | | (14,775,647) | | | | | | (14,774,935) |
| Subtotal State Aid for Historical RL/Charter General BG | | | | | | 42,976,933 | | | | | | 41,981,520 |
| Categorical funding from 2012-13 | | | | | | 11,095,949 | | | | | | 11,095,949 |

| Pittsburg Unified (61788) - PUSD Budget Adoption 2019/20 | 43609 | v20.1b | |
|---|-------|---------------|-----------------|
| LOCAL CONTROL FUNDING FORMULA | | 2020-21 | 2021-22 |
| Charter Categorical Block Grant adjusted for ADA | | - | - |
| Minimum State Aid Guarantee | | 54,072,882 | 53,077,469 |
| 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 | | 104,741,310 | 106,096,275 |
| Additional State Aid (Additional SA) | | - | - |
| LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental) | | 119,516,957 | 120,871,210 |
| CHANGE OVER PRIOR YEAR | 1.29% | 1,521,253 | 1.13% 1,354,253 |
| LCFF Entitlement PER ADA | | 11,185 | 11,510 |
| PER ADA CHANGE OVER PRIOR YEAR | 2.28% | 249 | 2.91% 325 |
| BASIC AID STATUS (school districts only) | | Non-Basic Aid | Non-Basic Aid |
| LCFF SOURCES INCLUDING EXCESS TAXES | | | |
| | | Increase | Increase |
| | | 2020-21 | 2021-22 |
| State Aid | 1.47% | 1,521,642 | 1,354,965 |
| Property Taxes net of in-lieu | 0.00% | (389) | (712) |
| Charter in-Lieu Taxes | 0.00% | - | - |
| LCFF pre COE, Choice, Supp | 1.29% | 1,521,253 | 1,354,253 |
| | | 104,741,310 | 106,096,275 |
| | | 14,775,647 | 14,774,935 |
| | | - | - |
| | | 119,516,957 | 120,871,210 |

| Pittsburg Unified (61788) - PUSD Budget Adoption 2019/20 | 43609 | v20.1b | v20.1b |
|--|---|----------------------|--|
| LOCAL CONTROL FUNDING FORMULA | 2022-23 | | 2023-24 |
| CALCULATE LCFF TARGET | COLA & Augmentation 0.000% | | COLA & Augmentation 0.000% |
| Unduplicated as % of Enrollment | 3 yr average | 0.00% 0.00% | 3 yr average 0.00% 0.00% |
| | ADA Base Gr Span Supp Concen TARGET | | ADA Base Gr Span Supp Concen TARGET |
| Grades TK-3 | 2,977.68 8,155 848 - - | 26,808,053 | - 8,155 848 - - |
| Grades 4-6 | 2,030.47 8,278 - - | 16,808,231 | - 8,278 - - |
| Grades 7-8 | 1,567.54 8,524 - - | 13,361,711 | - 8,524 - - |
| Grades 9-12 | 3,494.16 9,878 257 - - | 35,413,312 | - 9,878 257 - - |
| Subtract NSS | - - - - | - | - - - - |
| NSS Allowance | - - - - | - | - - - - |
| TOTAL BASE | 10,069.85 88,968,234 3,423,073 - - | 92,391,307 | - - - - |
| Targeted Instructional Improvement Block Grant | | - | - |
| Home-to-School Transportation | | 502,579 | 502,579 |
| Small School District Bus Replacement Program | | - | - |
| LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET | | 92,893,886 | 502,579 |
| Funded Based on Target Formula (based on prior year P-2 certification) | | TRUE | TRUE |
| ECONOMIC RECOVERY TARGET PAYMENT | | 100% | 100% |
| CALCULATE LCFF FLOOR | | | |
| | | 12-13 Rate 22-23 ADA | 12-13 Rate 23-24 ADA |
| Current year Funded ADA times Base per ADA | | 5,351.92 10,069.85 | 5,351.92 - |
| Current year Funded ADA times Other RL per ADA | | 52.69 10,069.85 | 52.69 - |
| Necessary Small School Allowance at 12-13 rates | | - | - |
| 2012-13 Categoricals | | 11,095,949 | 11,095,949 |
| 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 | \$ 4,217.15 | 10,069.85 | \$ 4,217.15 - |
| LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR | | 107,985,629 | 11,095,949 |
| CALCULATE LCFF PHASE-IN ENTITLEMENT | | | |
| LOCAL CONTROL FUNDING FORMULA TARGET | | 92,893,886 | 502,579 |
| LOCAL CONTROL FUNDING FORMULA FLOOR | | 107,985,629 | 11,095,949 |
| 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 | | 92,893,886 | 502,579 |
| CALCULATE STATE AID | | | |
| Transition Entitlement | | 92,893,886 | 502,579 |
| Local Revenue (including RDA) | | - | - |
| Gross State Aid | | 92,893,886 | 502,579 |
| CALCULATE MINIMUM STATE AID | | | |
| | 12-13 Rate 22-23 ADA | N/A | 12-13 Rate 23-24 ADA MINIMUM STATE AID |
| 2012-13 RL/Charter Gen BG adjusted for ADA | 5,404.62 10,069.85 | 54,423,713 | 5,404.62 - |
| 2012-13 NSS Allowance (deficit) | | - | - |
| Minimum State Aid Adjustments | | - | - |
| Less Current Year Property Taxes/In Lieu | | - | - |
| Subtotal State Aid for Historical RL/Charter General BG | | 54,423,713 | - |
| Categorical funding from 2012-13 | | 11,095,949 | 11,095,949 |

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|---|-----------------------|---------------|----------------------|
| LOCAL CONTROL FUNDING FORMULA | | 2022-23 | 2023-24 |
| Charter Categorical Block Grant adjusted for ADA | | - | - |
| Minimum State Aid Guarantee | | 65,519,662 | 11,095,949 |
| 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 | | 92,893,886 | 11,095,949 |
| Additional State Aid (Additional SA) | | - | 10,593,370 |
| LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental) | | 92,893,886 | 11,095,949 |
| CHANGE OVER PRIOR YEAR | -23.15% (27,977,324) | | -88.06% (81,797,937) |
| LCFF Entitlement PER ADA | | 9,225 | - |
| PER ADA CHANGE OVER PRIOR YEAR | -19.85% (2,285) | | -100.00% (9,225) |
| BASIC AID STATUS (school districts only) | | Non-Basic Aid | |
| LCFF SOURCES INCLUDING EXCESS TAXES | | | |
| | | Increase | Increase |
| | | 2022-23 | 2023-24 |
| State Aid | -12.44% (13,202,389) | 92,893,886 | -88.06% (81,797,937) |
| Property Taxes net of in-lieu | -100.00% (14,774,935) | - | 0.00% - |
| Charter in-Lieu Taxes | 0.00% - | - | 0.00% - |
| LCFF pre COE, Choice, Supp | -23.15% (27,977,324) | 92,893,886 | -88.06% (81,797,937) |

EDUCATION PROTECTION ACCOUNT

| Certification: | Est. Annual | | | | | | |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | 2018-19 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT | | | | | | | |
| A-1 Total ADA for EPA Minimum | 10,954.80 | 10,954.80 | 10,789.39 | 10,685.78 | 10,501.47 | 10,069.85 | - |
| A-2 Minimum Funding per ADA | 200 | 200 | 200 | 200 | 200 | 200 | 200 |
| A-3 EPA Minimum Funding (A-1 * A-2) | 2,190,960 | 2,190,960 | 2,157,878 | 2,137,156 | 2,100,294 | 2,013,970 | - |
| EPA PROPORTIONATE SHARE CAP | | | | | | | |
| Adjusted Total Revenue Limit | 59,206,421 | 59,206,421 | 58,312,445 | 57,752,474 | 56,756,349 | 54,423,612 | - |
| Current Year Adjusted NSS Allowance | - | - | - | - | - | - | - |
| B-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA | 59,206,421 | 59,206,421 | 58,312,445 | 57,752,474 | 56,756,349 | 54,423,612 | - |
| B-2 Local Revenue/In-lieu of Property Taxes | 14,776,643 | 14,776,643 | 14,776,036 | 14,775,647 | 14,774,935 | - | - |
| B-3 EPA Proportionate Share Cap (B-1 - B-2; If less than 0, B-3 = 0) | 44,429,778 | 44,429,778 | 43,536,409 | 42,976,827 | 41,981,414 | 54,423,612 | - |
| EPA PROPORTIONATE SHARE | | | | | | | |
| C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA | 59,206,421 | 59,206,421 | 58,312,445 | 57,752,474 | 56,756,349 | 54,423,612 | - |
| C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification) | 28.56249995% | N/A | 28.56249995% | 28.56249995% | 28.56249995% | 28.56249995% | 28.56249995% |
| C-3 EPA Proportionate Share (C-1 * C-2) | 16,910,834 | 16,910,834 | 16,655,492 | 16,495,550 | 16,211,032 | 15,544,744 | - |
| EPA ENTITLEMENT | | | | | | | |
| D-1 EPA Entitlement (if C-3 < B-3, then C-3, else greater of A-3 or B-3) | 16,910,834 | 16,910,834 | 16,655,492 | 16,495,550 | 16,211,032 | 15,544,744 | - |
| D-2 Miscellaneous Adjustments** | - | - | - | - | - | - | - |
| D-3 Adjusted EPA Entitlement (D-1 + D-2) | 16,910,834 | 16,910,834 | 16,655,492 | 16,495,550 | 16,211,032 | 15,544,744 | - |
| D-4 Prior Year Annual Adjustment | (9,697) | N/A | - | 0 | 0 | 0 | 0 |
| D-5 P2 Entitlement Net of PY Adjustment | 16,901,137 | N/A | 16,655,492 | 16,495,550 | 16,211,032 | 15,544,744 | 0 |
| C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification) | 28.56249995% | 28.56249995% | 28.56249995% | 28.56249995% | 28.56249995% | 28.56249995% | 28.56249995% |
| Adjusted EPA Allocation (used to calculate LCFF Revenue) | 16,910,834 | N/A | 16,655,492 | 16,495,550 | 16,211,032 | 15,544,744 | - |
| Calculation of Net State Aid before Minimum State Aid | | | | | | | |
| Phase-In Entitlement | 116,500,455 | N/A | 117,995,704 | 119,516,957 | 120,871,210 | 92,893,886 | 502,579 |
| Less Property Taxes/In-Lieu | 14,776,643 | N/A | 14,776,036 | 14,775,647 | 14,774,935 | - | - |
| Gross State Aid | 101,723,812 | N/A | 103,219,668 | 104,741,310 | 106,096,275 | 92,893,886 | 502,579 |
| Less EPA Allocation | 16,910,834 | N/A | 16,655,492 | 16,495,550 | 16,211,032 | 15,544,744 | - |
| Net State Aid | 84,812,978 | N/A | 86,564,176 | 88,245,760 | 89,885,243 | 77,349,142 | 502,579 |
| Minimum State Aid | | | | | | | |
| Adjusted Total Revenue Limit | 59,206,531 | N/A | 58,312,553 | 57,752,580 | 56,756,455 | 54,423,713 | - |
| 2012-13 Deficit N/A Allowance | - | N/A | - | - | - | - | - |
| Less Property Taxes/In-Lieu | 14,776,643 | N/A | 14,776,036 | 14,775,647 | 14,774,935 | - | - |
| Less EPA Allocation | 16,910,834 | N/A | 16,655,492 | 16,495,550 | 16,211,032 | 15,544,744 | - |
| Revenue Limit Minimum State Aid | 27,519,054 | N/A | 26,881,025 | 26,481,383 | 25,770,488 | 38,878,969 | - |
| Categorical Minimum State Aid | 11,095,949 | N/A | 11,095,949 | 11,095,949 | 11,095,949 | 11,095,949 | 11,095,949 |
| Minimum State Aid Guarantee | 38,615,003 | N/A | 37,976,974 | 37,577,332 | 36,866,437 | 49,974,918 | 11,095,949 |
| Charter School Minimum State Aid Offset (effective 2014-15) | - | N/A | - | - | - | - | - |
| LCFF State Aid | 84,812,978 | N/A | 86,564,176 | 88,245,760 | 89,885,243 | 77,349,142 | 11,095,949 |
| EPA in Excess to LCFF Funding | - | N/A | - | - | - | - | - |

LCAP Percentage to Increase or Improve Services:

Summary Supplemental & Concentration Grant

| | 2013-14 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|--|---------|-------------|-------------|-------------|------------|------------|
| 1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i> | | 24,348,845 | 24,068,722 | 24,256,723 | - | - |
| 2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils | | | | | | |
| 3. Difference [1] less [2] | | | | | | |
| 4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate | | | | | | |
| <i>GAP funding rate</i> | | | | | | |
| 5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] (unless [3]<0 then [1]) (for LCAP entry) | | 24,348,845 | 24,068,722 | 24,256,723 | - | - |
| 6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation</i> | | 93,144,280 | 94,945,656 | 96,111,908 | 92,391,307 | 10,593,370 |
| <i>LCFF Phase-In Entitlement</i> | | 117,995,704 | 119,516,957 | 120,871,210 | 92,893,886 | 11,095,949 |
| 7/8. Percentage to Increase or Improve Services* [5] / [6] (for LCAP entry) | | 26.14% | 25.35% | 25.24% | 0.00% | 0.00% |

*percentage by which services for unduplicated students must be increased or improved over services provided for
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration

SUE SERVICES

| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|--|---------------|---------------|---------------|---------|---------|
| Current year estimated supplemental and concentration grant funding in the LCAP year | \$ 24,348,845 | \$ 24,068,722 | \$ 24,256,723 | \$ - | \$ - |
| Current year Percentage to Increase or Improve Services | 26.14% | 25.35% | 25.24% | 0.00% | 0.00% |

| LCFF Calculator Universal Assumptions | | | | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|----------------------|
| Pittsburg Unified (61788) - PUSD Budget | | | | | | 5/24/2019 |
| Summary of Funding | | | | | | |
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| Target Components: | | | | | | |
| COLA & Augmentation | 3.70% | 3.26% | 3.00% | 2.80% | 0.00% | 0.00% |
| Base Grant | 88,055,547 | 89,756,827 | 91,511,252 | 92,642,237 | 88,968,234 | - |
| Grade Span Adjustment | 3,390,811 | 3,387,453 | 3,434,404 | 3,469,671 | 3,423,073 | - |
| Supplemental Grant | 14,199,790 | 14,275,292 | 14,336,793 | 14,482,142 | - | - |
| Concentration Grant | 10,351,728 | 10,073,553 | 9,731,929 | 9,774,581 | - | - |
| Add-ons | 502,579 | 502,579 | 502,579 | 502,579 | 502,579 | 502,579 |
| Total Target | 116,500,455 | 117,995,704 | 119,516,957 | 120,871,210 | 92,893,886 | 502,579 |
| Transition Components: | | | | | | |
| Target | \$ 116,500,455 | \$ 117,995,704 | \$ 119,516,957 | \$ 120,871,210 | \$ 92,893,886 | \$ 502,579 |
| Funded Based on Target Formula (PY P-2) | FALSE | TRUE | TRUE | TRUE | TRUE | TRUE |
| Floor | 109,889,402 | 114,908,870 | 113,911,960 | 112,138,572 | 107,985,629 | 11,095,949 |
| <i>Remaining Need after Gap (informational only)</i> | | | | | | |
| Gap % | 100% | 100% | 100% | 100% | 100% | 0% |
| Current Year Gap Funding | 6,611,053 | - | - | - | - | - |
| Miscellaneous Adjustments | - | - | - | - | - | - |
| Economic Recovery Target | - | - | - | - | - | - |
| Additional State Aid | - | - | - | - | - | 10,593,370 |
| Total LCFF Entitlement | \$ 116,500,455 | \$ 117,995,704 | \$ 119,516,957 | \$ 120,871,210 | \$ 92,893,886 | \$ 11,095,949 |
| Components of LCFF By Object Code | | | | | | |
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| 8011 - State Aid | \$ 84,812,978 | \$ 86,564,176 | \$ 88,245,760 | \$ 89,885,243 | \$ 77,349,142 | \$ 11,095,949 |
| 8011 - Fair Share | - | - | - | - | - | - |
| 8311 & 8590 - Categoricals | - | - | - | - | - | - |
| EPA (for LCFF Calculation purposes) | 16,910,834 | 16,655,492 | 16,495,550 | 16,211,032 | 15,544,744 | - |
| <i>Local Revenue Sources:</i> | | | | | | |
| 8021 to 8089 - Property Taxes | 14,816,320 | 14,816,320 | 14,816,320 | 14,816,320 | - | - |
| 8096 - In-Lieu of Property Taxes | (39,677) | (40,284) | (40,673) | (41,385) | - | - |
| <i>Property Taxes net of in-lieu</i> | <i>14,776,643</i> | <i>14,776,036</i> | <i>14,775,647</i> | <i>14,774,935</i> | - | - |
| TOTAL FUNDING | \$ 116,500,455 | \$ 117,995,704 | \$ 119,516,957 | \$ 120,871,210 | \$ 92,893,886 | \$ 11,095,949 |
| <i>Basic Aid Status</i> | | | | | | |
| Less: Excess Taxes | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Less: EPA in Excess to LCFF Funding | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Phase-In Entitlement | \$ 116,500,455 | \$ 117,995,704 | \$ 119,516,957 | \$ 120,871,210 | \$ 92,893,886 | \$ 11,095,949 |
| EPA Details | | | | | | |
| % of Adjusted Revenue Limit - Annual | 28.56249995% | 28.56249995% | 28.56249995% | 28.56249995% | 28.56249995% | 28.56249995% |
| % of Adjusted Revenue Limit - P-2 | 28.56249995% | 28.56249995% | 28.56249995% | 28.56249995% | 28.56249995% | 28.56249995% |
| EPA (for LCFF Calculation purposes) | \$ 16,910,834 | \$ 16,655,492 | \$ 16,495,550 | \$ 16,211,032 | \$ 15,544,744 | \$ - |
| 8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual) | 16,910,834 | 16,655,492 | 16,495,550 | 16,211,032 | 15,544,744 | - |
| 8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual) | (9,697) | - | 0 | 0 | 0 | 0 |
| Accrual (from Assumptions) | - | - | - | - | - | - |

| LCFF Calculator Universal Assumptions | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Pittsburg Unified (61788) - PUSD Budget | | | | 5/24/2019 | | |
| Summary of Student Population | | | | | | |
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| Unduplicated Pupil Population | | | | | | |
| Enrollment | 11,345 | 11,193 | 10,999 | 10,626 | - | - |
| COE Enrollment | 48 | 48 | 48 | 48 | - | - |
| <i>Total Enrollment</i> | <i>11,393</i> | <i>11,241</i> | <i>11,047</i> | <i>10,674</i> | - | - |
| Unduplicated Pupil Count | 8,608 | 8,439 | 8,293 | 8,012 | - | - |
| COE Unduplicated Pupil Count | 30 | 30 | 30 | 30 | - | - |
| <i>Total Unduplicated Pupil Count</i> | <i>8,638</i> | <i>8,469</i> | <i>8,323</i> | <i>8,042</i> | - | - |
| Rolling %, Supplemental Grant | 77.6400% | 76.6300% | 75.5000% | 75.3400% | 0.0000% | 0.0000% |
| Rolling %, Concentration Grant | 77.6400% | 76.6300% | 75.5000% | 75.3400% | 0.0000% | 0.0000% |
| FUNDED ADA | | | | | | |
| Adjusted Base Grant ADA | <i>Prior Year</i> | <i>Prior Year</i> | <i>Prior Year</i> | <i>Prior Year</i> | <i>Prior Year</i> | <i>Current Year</i> |
| Grades TK-3 | 3,310.83 | 3,150.11 | 3,107.02 | 3,014.63 | 2,977.68 | - |
| Grades 4-6 | 2,491.64 | 2,371.60 | 2,380.07 | 2,322.83 | 2,030.47 | - |
| Grades 7-8 | 1,656.13 | 1,711.24 | 1,714.24 | 1,610.45 | 1,567.54 | - |
| Grades 9-12 | 3,496.20 | 3,556.44 | 3,484.45 | 3,553.56 | 3,494.16 | - |
| Total Adjusted Base Grant ADA | 10,954.80 | 10,789.39 | 10,685.78 | 10,501.47 | 10,069.85 | - |
| Necessary Small School ADA | <i>Current year</i> | <i>Current year</i> | <i>Current year</i> | <i>Current year</i> | <i>Current year</i> | <i>Current year</i> |
| Grades TK-3 | - | - | - | - | - | - |
| Grades 4-6 | - | - | - | - | - | - |
| Grades 7-8 | - | - | - | - | - | - |
| Grades 9-12 | - | - | - | - | - | - |
| Total Necessary Small School ADA | - | - | - | - | - | - |
| Total Funded ADA | 10954.80 | 10789.39 | 10685.78 | 10501.47 | 10069.85 | 0.00 |
| ACTUAL ADA (Current Year Only) | | | | | | |
| Grades TK-3 | 3,150.11 | 3,107.02 | 3,014.63 | 2,985.90 | - | - |
| Grades 4-6 | 2,371.60 | 2,380.07 | 2,322.83 | 2,054.70 | - | - |
| Grades 7-8 | 1,711.24 | 1,714.24 | 1,610.45 | 1,581.72 | - | - |
| Grades 9-12 | 3,556.44 | 3,484.45 | 3,553.56 | 3,524.83 | - | - |
| Total Actual ADA | 10,789.39 | 10,685.78 | 10,501.47 | 10,147.15 | - | - |
| <i>Funded Difference (Funded ADA less Actual ADA)</i> | <i>165.41</i> | <i>103.61</i> | <i>184.31</i> | <i>354.32</i> | <i>10,069.85</i> | - |
| LCAP Percentage to Increase or Improve Services | | | | | | |
| | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
| Current year estimated supplemental and concent \$ | 24,551,518 \$ | 24,348,845 \$ | 24,068,722 \$ | 24,256,723 \$ | - \$ | - |
| Current year Percentage to Increase or Improve Se | 26.85% | 26.14% | 25.35% | 25.24% | 0.00% | 0.00% |



PITTSBURG UNIFIED SCHOOL DISTRICT

EDUCATION PROTECTION ACT 2019-2020

Pittsburg Unified (61788) - PUSD Budget Adoption 2019/20

EDUCATION PROTECTION ACCOUNT

| | Certification: | | |
|---|----------------|--------------|--------------|
| | 2019-20 | 2020-21 | 2021-22 |
| EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT | | | |
| A-1 Total ADA for EPA Minimum | 10,789.39 | 10,685.78 | 10,501.47 |
| A-2 Minimum Funding per ADA | 200 | 200 | 200 |
| A-3 EPA Minimum Funding (A-1 * A-2) | 2,157,878 | 2,137,156 | 2,100,294 |
| EPA PROPORTIONATE SHARE CAP | | | |
| Adjusted Total Revenue Limit | 58,312,445 | 57,752,474 | 56,756,349 |
| Current Year Adjusted NSS Allowance | - | - | - |
| B-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA | 58,312,445 | 57,752,474 | 56,756,349 |
| B-2 Local Revenue/In-lieu of Property Taxes | 14,776,036 | 14,775,647 | 14,774,935 |
| B-3 EPA Proportionate Share Cap (B-1 - B-2; If less than 0, B-3 = 0) | 43,536,409 | 42,976,827 | 41,981,414 |
| EPA PROPORTIONATE SHARE | | | |
| C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA | 58,312,445 | 57,752,474 | 56,756,349 |
| C-2 Statewide EPA Proportionate Share Ratio (<i>as of P-2 certification</i>) | 28.56249995% | 28.56249995% | 28.56249995% |
| C-3 EPA Proportionate Share (C-1 * C-2) | 16,655,492 | 16,495,550 | 16,211,032 |
| EPA ENTITLEMENT | | | |
| D-1 EPA Entitlement (if C-3 < B-3, then C-3, else greater of A-3 or B-3) | 16,655,492 | 16,495,550 | 16,211,032 |
| D-2 Miscellaneous Adjustments** | - | - | - |
| D-3 Adjusted EPA Entitlement (D-1 + D-2) | 16,655,492 | 16,495,550 | 16,211,032 |
| D-4 Prior Year Annual Adjustment | - | 0 | 0 |
| D-5 P2 Entitlement Net of PY Adjustment | 16,655,492 | 16,495,550 | 16,211,032 |
| C-2 Statewide EPA Proportionate Share Ratio (<i>as of Annual certification</i>) | 28.56249995% | 28.56249995% | 28.56249995% |
| Adjusted EPA Allocation (used to calculate LCFF Revenue) | 16,655,492 | 16,495,550 | 16,211,032 |
| Calculation of Net State Aid before Minimum State Aid | | | |
| Phase-In Entitlement | 117,995,704 | 119,516,957 | 120,871,210 |
| Less Property Taxes/In-Lieu | 14,776,036 | 14,775,647 | 14,774,935 |
| Gross State Aid | 103,219,668 | 104,741,310 | 106,096,275 |
| Less EPA Allocation | 16,655,492 | 16,495,550 | 16,211,032 |
| Net State Aid | 86,564,176 | 88,245,760 | 89,885,243 |
| Minimum State Aid | | | |
| Adjusted Total Revenue Limit | 58,312,553 | 57,752,580 | 56,756,455 |
| 2012-13 Deficitied NSS Allowance | - | - | - |
| Less Property Taxes/In-Lieu | 14,776,036 | 14,775,647 | 14,774,935 |
| Less EPA Allocation | 16,655,492 | 16,495,550 | 16,211,032 |
| Revenue Limit Minimum State Aid | 26,881,025 | 26,481,383 | 25,770,488 |
| Categorical Minimum State Aid | 11,095,949 | 11,095,949 | 11,095,949 |
| Minimum State Aid Guarantee | 37,976,974 | 37,577,332 | 36,866,437 |
| Charter School Minimum State Aid Offset (<i>effective 2014-15</i>) | - | - | - |
| LCFF State Aid | 86,564,176 | 88,245,760 | 89,885,243 |
| EPA in Excess to LCFF Funding | - | - | - |



PITTSBURG UNIFIED SCHOOL DISTRICT

PLANNING FACTORS 2019- 2020

Planning Factors for 2019-20 and MYPs

Key planning factors for LEAs to incorporate into their 2019-20 budgets and MYPs are listed below and are based on the Governor’s May Revision. In addition, LEAs should take into consideration any local statutory adjustments that may affect their budget, such as minimum wage adjustments.

| Planning Factor | 2019-20 | 2020-21 | 2021-22 |
|---|----------|----------|----------|
| Statutory COLA (DOF) | 3.26% | 3.00% | 2.80% |
| STRS Employer Statutory Rates (statute until 2020-21) | 18.13% | 19.10% | *18.30% |
| STRS Employer Statutory Rates (Proposed Buydown) | *16.70% | *18.10% | *17.80% |
| PERS Employer Projected Rates (May 2019) | 20.733% | 23.60% | 24.90% |
| Lottery – Unrestricted per ADA | \$151.00 | \$151.00 | \$151.00 |
| Lottery – Prop. 20 per ADA | \$53.00 | \$53.00 | \$53.00 |
| Mandated Block Grant for Districts – K-8 per ADA | \$32.18 | \$33.15 | \$34.08 |
| Mandated Block Grant for Districts – 9-12 per ADA | \$61.94 | \$63.80 | \$65.59 |
| Mandated Block Grant for Charters – K-8 per ADA | \$16.86 | \$17.37 | \$17.86 |
| Mandated Block Grant for Charters – 9-12 per ADA | \$46.87 | \$48.28 | \$49.63 |

| Planning Factor | 2019-20 | 2020-21 | 2021-22 |
|---|---|---|---|
| State Preschool (CSPP) Part-Day Daily Reimbursement Rate | \$30.87 | \$30.87 | \$30.87 |
| State Preschool (CSPP) Full-Day Daily Reimbursement Rate | \$49.85 | \$49.85 | \$49.85 |
| General Child Care (CCTR) Daily Reimbursement Rate | \$49.54 | \$49.54 | \$49.54 |
| Routine Restricted Maintenance Account | Equal or greater than 3% of total GF expenditures | Equal or greater than 3% of total GF expenditures | Equal or greater than 3% of total GF expenditures |

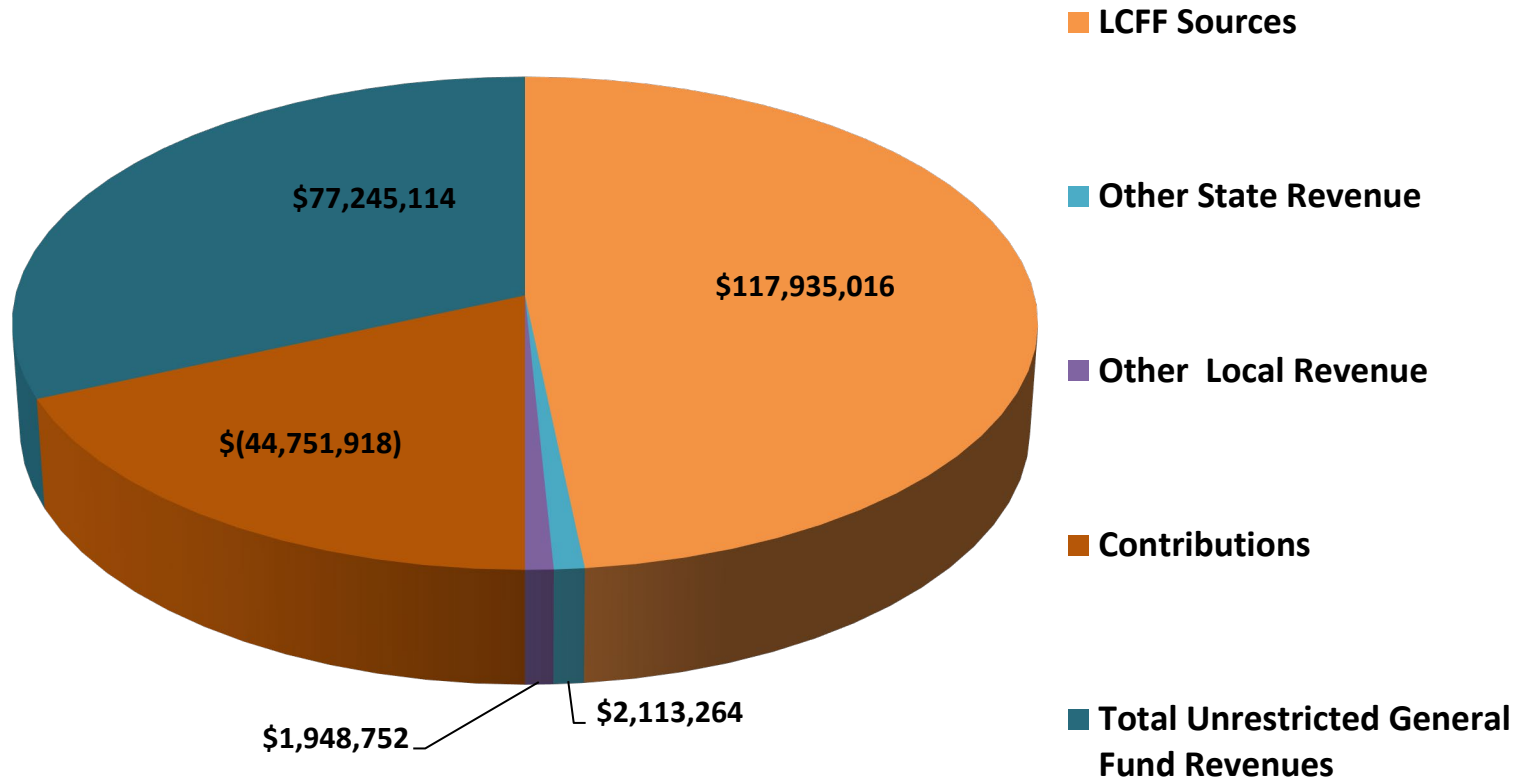
*The Governor's May Revision proposes using approximately \$850 million to reduce the 2019-20 CalSTRS employer statutory rate from 18.13% to 16.7% and the 2020-21 employer statutory rate from 19.1% to 18.1%. 2021-22 STRS estimate as of April 2019 - FactSheet)



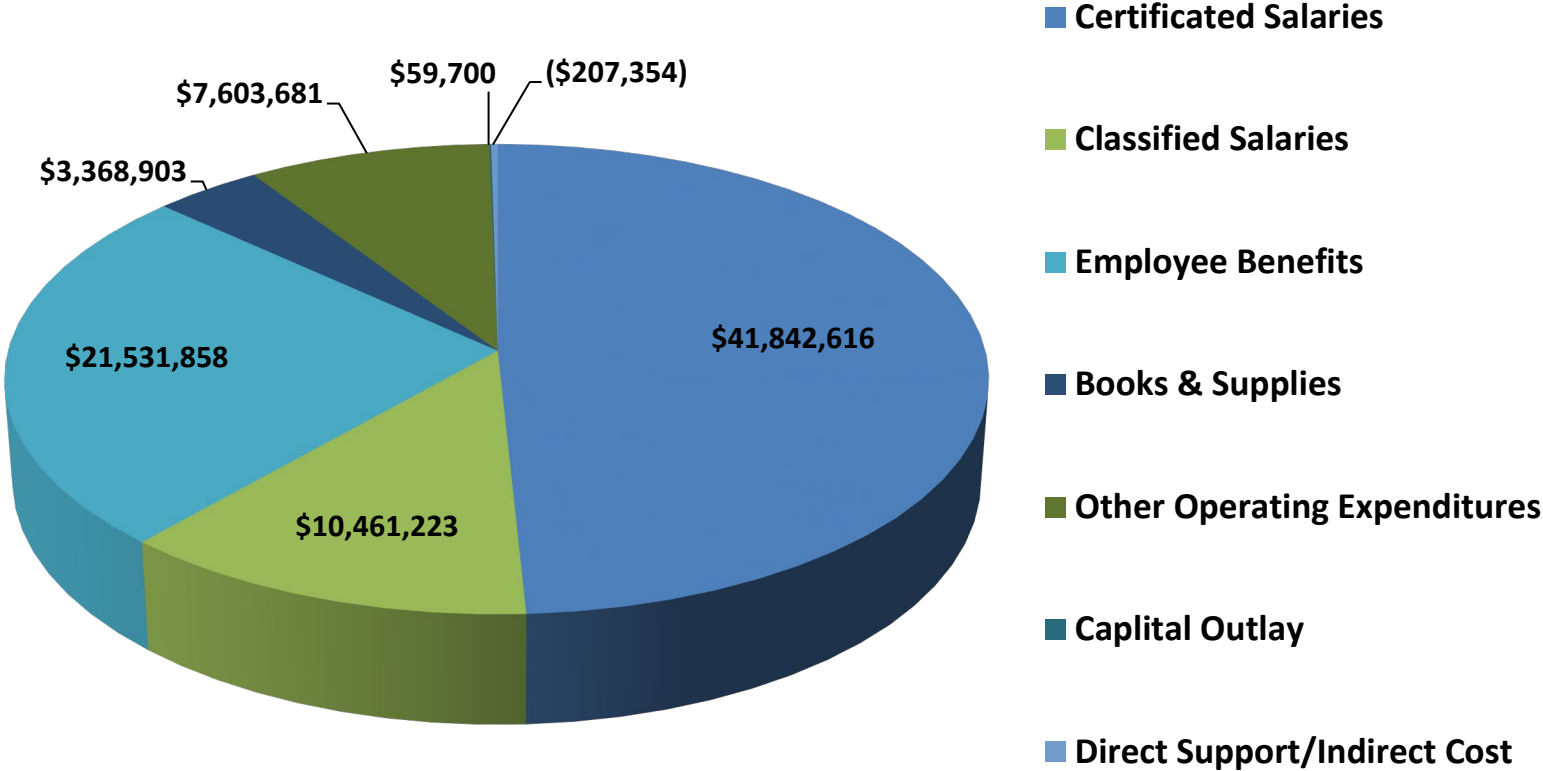
PITTSBURG UNIFIED SCHOOL DISTRICT

BUDGET CHARTS

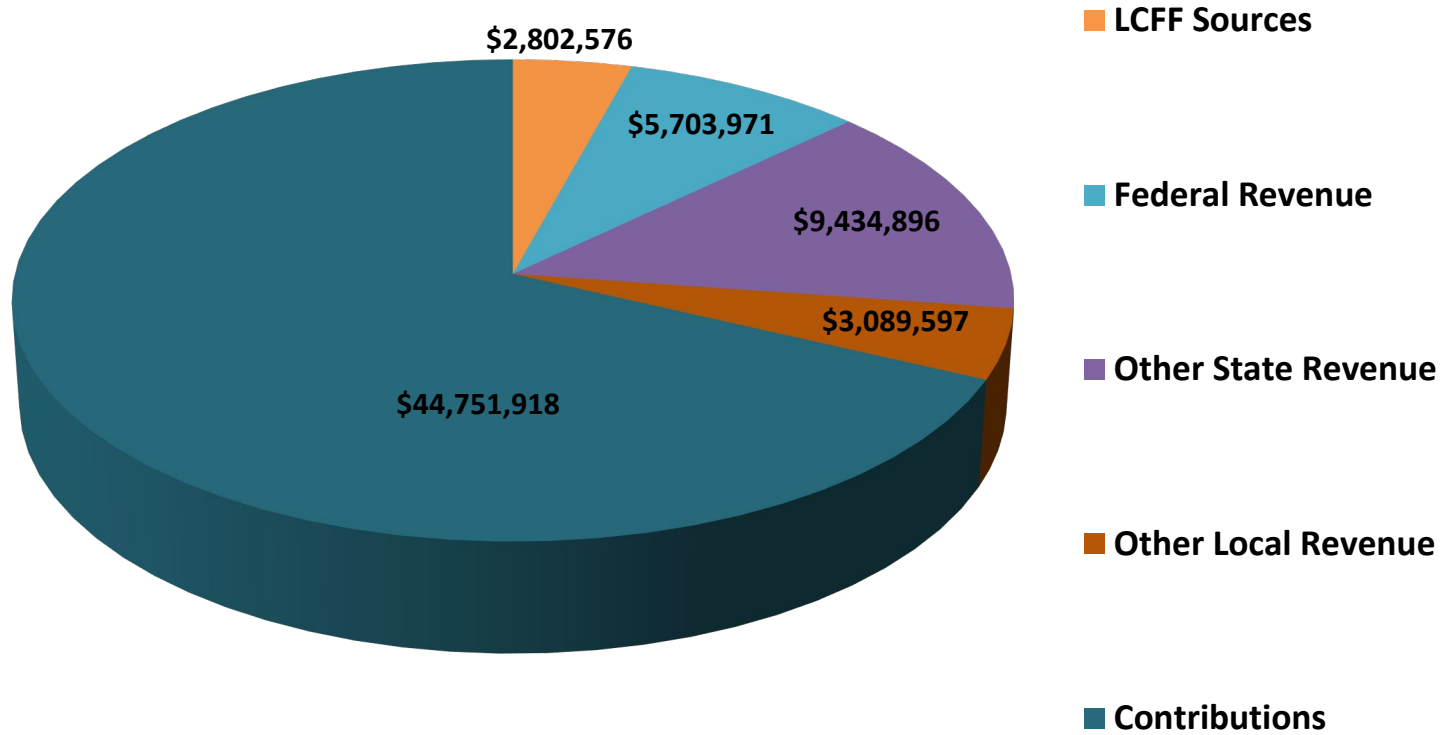
FY 2019-20 UNRESTRICTED GENERAL FUND REVENUES
\$77,245,114



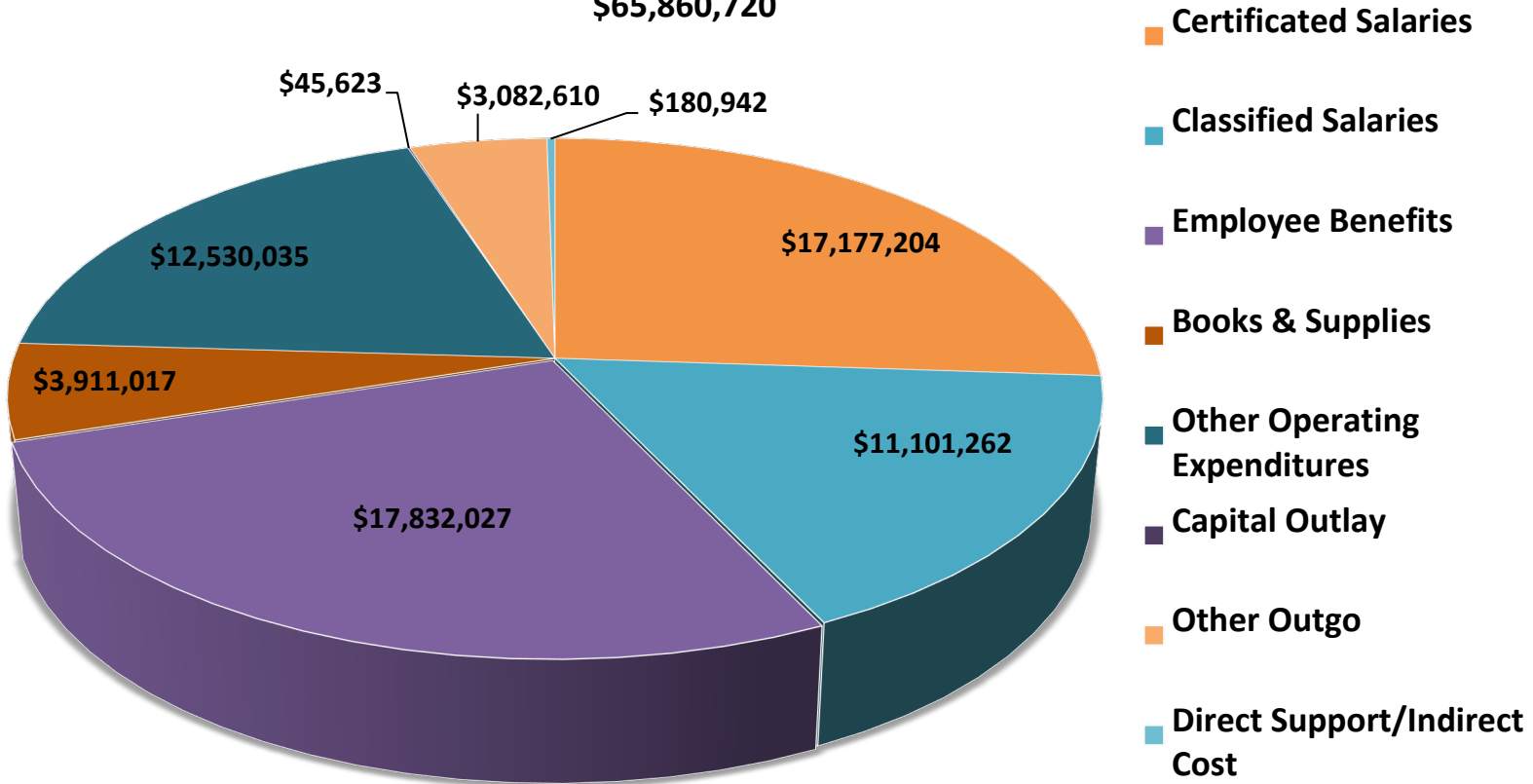
FY 2019-20 UNRESTRICTED GENERAL FUND EXPENDITURES
\$84,660,627



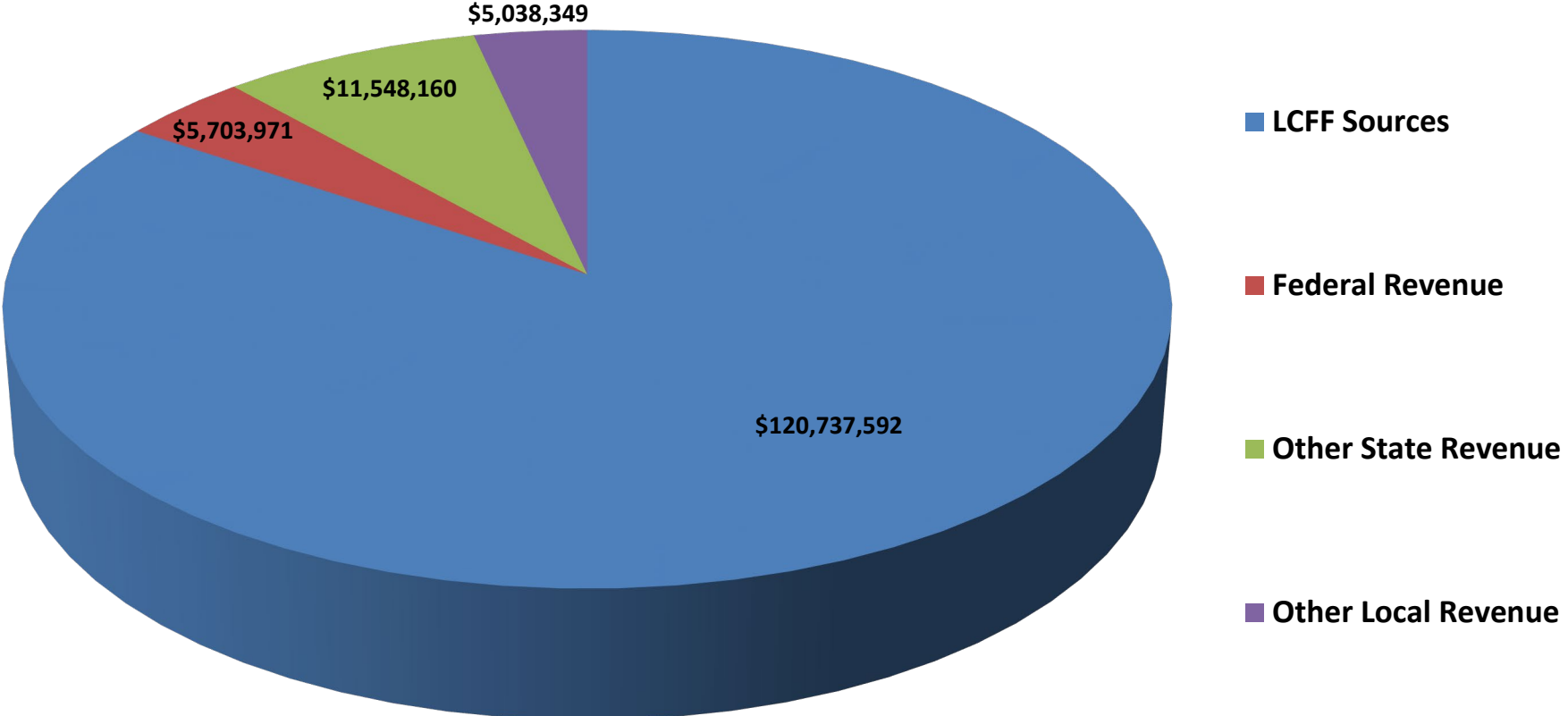
FY 2019-20 RESTRICTED GENERAL FUND REVENUES
\$65,782,958



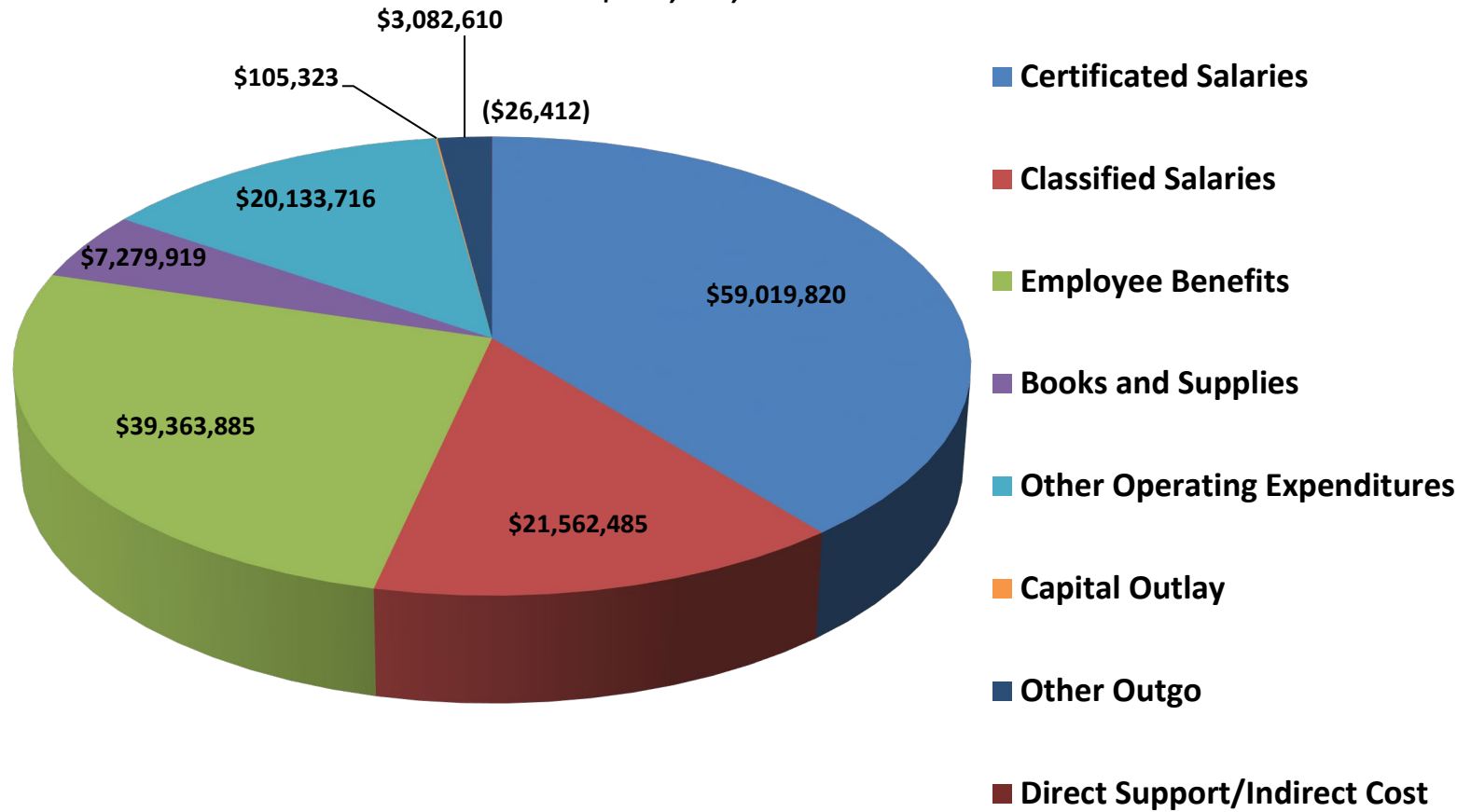
FY 2019-20 RESTRICTED GENERAL FUND EXPENDITURES
\$65,860,720



FY 2019-20 COMBINED GENERAL FUND REVENUES
\$143,028,072



FY 2019-20 COMBINED GENERAL FUND EXPENDITURES
\$150,521,347





PITTSBURG UNIFIED SCHOOL DISTRICT

Multi-Year Projection Budget Development

| Description | Object Codes | 2019-20 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2020-21 Projection (C) | % Change (Cols. E-C/C) (D) | 2021-22 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 117,935,016.00 | 1.34% | 119,516,957.00 | 1.13% | 120,871,210.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 2,113,264.00 | 0.00% | 2,113,264.00 | 0.00% | 2,113,264.00 |
| 4. Other Local Revenues | 8600-8799 | 1,948,752.00 | 4.58% | 2,037,979.00 | 4.38% | 2,127,206.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (44,751,918.43) | 0.37% | (44,916,996.43) | 0.43% | (45,111,395.43) |
| 6. Total (Sum lines A1 thru A5c) | | 77,245,113.57 | 1.95% | 78,751,203.57 | 1.59% | 80,000,284.57 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 41,842,616.00 | | 42,574,862.00 |
| b. Step & Column Adjustment | | | | 732,246.00 | | 745,060.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | (500,000.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 41,842,616.00 | 1.75% | 42,574,862.00 | 0.58% | 42,819,922.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 10,461,223.00 | | 10,644,294.00 |
| b. Step & Column Adjustment | | | | 183,071.00 | | 186,275.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 10,461,223.00 | 1.75% | 10,644,294.00 | 1.75% | 10,830,569.00 |
| 3. Employee Benefits | 3000-3999 | 21,531,858.20 | 5.20% | 22,652,083.20 | 0.59% | 22,786,630.20 |
| 4. Books and Supplies | 4000-4999 | 3,368,902.82 | 2.65% | 3,458,129.82 | 2.58% | 3,547,356.82 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 7,603,681.00 | 1.53% | 7,720,241.00 | 1.80% | 7,859,417.00 |
| 6. Capital Outlay | 6000-6999 | 59,700.00 | 0.00% | 59,700.00 | 0.00% | 59,700.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (562,575.00) | 0.00% | (562,575.00) | 0.00% | (562,575.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 355,221.00 | 0.00% | 355,221.00 | 0.00% | 355,221.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 84,660,627.02 | 2.65% | 86,901,956.02 | 0.91% | 87,696,241.02 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (7,415,513.45) | | (8,150,752.45) | | (7,695,956.45) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 12,049,089.32 | | 4,633,575.87 | | (3,517,176.58) |
| 2. Ending Fund Balance (Sum lines C and D1) | | 4,633,575.87 | | (3,517,176.58) | | (11,213,133.03) |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 25,000.00 | | 25,000.00 | | 25,000.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 102,105.79 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 4,506,470.08 | | 4,600,422.04 | | 4,622,924.83 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | (8,142,598.62) | | (15,861,057.86) |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 4,633,575.87 | | (3,517,176.58) | | (11,213,133.03) |

| Description | Object Codes | 2019-20 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2020-21 Projection (C) | % Change (Cols. E-C/C) (D) | 2021-22 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 102,105.79 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 4,506,470.08 | | 4,600,422.04 | | 4,622,924.83 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | (8,142,598.62) | | (15,861,057.86) |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| | | 4,608,575.87 | | (3,542,176.58) | | (11,238,133.03) |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| Due to significant declining enrollment in 2021-22, with the anticipated opening of a charter school, the MYP assumes a reduction in certificated FTE and salaries and benefits. | | | | | | |

| Description | Object Codes | 2019-20 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2020-21 Projection (C) | % Change (Cols. E-C/C) (D) | 2021-22 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 2,802,576.00 | 0.00% | 2,802,576.00 | 0.00% | 2,802,576.00 |
| 2. Federal Revenues | 8100-8299 | 5,703,971.00 | 0.00% | 5,703,971.00 | 0.00% | 5,703,971.00 |
| 3. Other State Revenues | 8300-8599 | 9,434,895.60 | -3.24% | 9,129,217.60 | 0.00% | 9,129,217.60 |
| 4. Other Local Revenues | 8600-8799 | 3,089,597.00 | 0.00% | 3,089,597.00 | 0.00% | 3,089,597.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 44,751,918.43 | 0.37% | 44,916,996.43 | 0.43% | 45,111,395.43 |
| 6. Total (Sum lines A1 thru A5c) | | 65,782,958.03 | -0.21% | 65,642,358.03 | 0.30% | 65,836,757.03 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 17,177,204.19 | | 17,477,805.19 |
| b. Step & Column Adjustment | | | | 300,601.00 | | 307,835.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 17,177,204.19 | 1.75% | 17,477,805.19 | 1.76% | 17,785,640.19 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 11,101,262.41 | | 11,295,534.41 |
| b. Step & Column Adjustment | | | | 194,272.00 | | 197,672.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 11,101,262.41 | 1.75% | 11,295,534.41 | 1.75% | 11,493,206.41 |
| 3. Employee Benefits | 3000-3999 | 17,832,027.19 | 1.89% | 18,168,495.19 | -2.13% | 17,780,741.20 |
| 4. Books and Supplies | 4000-4999 | 3,911,016.53 | -1.50% | 3,852,351.53 | -1.00% | 3,813,827.53 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 12,530,034.96 | -1.50% | 12,342,083.96 | -1.00% | 12,218,662.96 |
| 6. Capital Outlay | 6000-6999 | 45,623.00 | 0.00% | 45,623.00 | 0.00% | 45,623.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 3,082,610.00 | 0.00% | 3,082,610.00 | 0.00% | 3,082,610.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 180,942.00 | 0.00% | 180,942.00 | 0.00% | 180,942.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 65,860,720.28 | 0.89% | 66,445,445.28 | -0.07% | 66,401,253.29 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (77,762.25) | | (803,087.25) | | (564,496.26) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 1,447,190.56 | | 1,369,428.31 | | 566,341.06 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,369,428.31 | | 566,341.06 | | 1,844.80 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 1,369,428.31 | | 566,341.06 | | 1,844.80 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 1,369,428.31 | | 566,341.06 | | 1,844.80 |

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

| Description | Object Codes | 2019-20 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2020-21 Projection (C) | % Change (Cols. E-C/C) (D) | 2021-22 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 120,737,592.00 | 1.31% | 122,319,533.00 | 1.11% | 123,673,786.00 |
| 2. Federal Revenues | 8100-8299 | 5,703,971.00 | 0.00% | 5,703,971.00 | 0.00% | 5,703,971.00 |
| 3. Other State Revenues | 8300-8599 | 11,548,159.60 | -2.65% | 11,242,481.60 | 0.00% | 11,242,481.60 |
| 4. Other Local Revenues | 8600-8799 | 5,038,349.00 | 1.77% | 5,127,576.00 | 1.74% | 5,216,803.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 143,028,071.60 | 0.95% | 144,393,561.60 | 1.00% | 145,837,041.60 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 59,019,820.19 | | 60,052,667.19 |
| b. Step & Column Adjustment | | | | 1,032,847.00 | | 1,052,895.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | (500,000.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 59,019,820.19 | 1.75% | 60,052,667.19 | 0.92% | 60,605,562.19 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 21,562,485.41 | | 21,939,828.41 |
| b. Step & Column Adjustment | | | | 377,343.00 | | 383,947.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 21,562,485.41 | 1.75% | 21,939,828.41 | 1.75% | 22,323,775.41 |
| 3. Employee Benefits | 3000-3999 | 39,363,885.39 | 3.70% | 40,820,578.39 | -0.62% | 40,567,371.40 |
| 4. Books and Supplies | 4000-4999 | 7,279,919.35 | 0.42% | 7,310,481.35 | 0.69% | 7,361,184.35 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 20,133,715.96 | -0.35% | 20,062,324.96 | 0.08% | 20,078,079.96 |
| 6. Capital Outlay | 6000-6999 | 105,323.00 | 0.00% | 105,323.00 | 0.00% | 105,323.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 3,082,610.00 | 0.00% | 3,082,610.00 | 0.00% | 3,082,610.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (381,633.00) | 0.00% | (381,633.00) | 0.00% | (381,633.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 355,221.00 | 0.00% | 355,221.00 | 0.00% | 355,221.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 150,521,347.30 | 1.88% | 153,347,401.30 | 0.49% | 154,097,494.31 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (7,493,275.70) | | (8,953,839.70) | | (8,260,452.71) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 13,496,279.88 | | 6,003,004.18 | | (2,950,835.52) |
| 2. Ending Fund Balance (Sum lines C and D1) | | 6,003,004.18 | | (2,950,835.52) | | (11,211,288.23) |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 25,000.00 | | 25,000.00 | | 25,000.00 |
| b. Restricted | 9740 | 1,369,428.31 | | 566,341.06 | | 1,844.80 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 102,105.79 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 4,506,470.08 | | 4,600,422.04 | | 4,622,924.83 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | (8,142,598.62) | | (15,861,057.86) |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 6,003,004.18 | | (2,950,835.52) | | (11,211,288.23) |

| Description | Object Codes | 2019-20 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2020-21 Projection (C) | % Change (Cols. E-C/C) (D) | 2021-22 Projection (E) |
|---|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 102,105.79 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 4,506,470.08 | | 4,600,422.04 | | 4,622,924.83 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | (8,142,598.62) | | (15,861,057.86) |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 4,608,575.87 | | (3,542,176.58) | | (11,238,133.03) |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 3.06% | | -2.31% | | -7.29% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | | | | | |
| | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | | | | | |
| | | 10,642.57 | | 10,458.26 | | 10,103.94 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 150,521,347.30 | | 153,347,401.30 | | 154,097,494.31 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 150,521,347.30 | | 153,347,401.30 | | 154,097,494.31 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 4,515,640.42 | | 4,600,422.04 | | 4,622,924.83 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 4,515,640.42 | | 4,600,422.04 | | 4,622,924.83 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | NO | | NO |



PITTSBURG UNIFIED SCHOOL DISTRICT

Statement of Excess Reserves

District: Pittsburg Unified School District
 CDS #: 61788

**Adopted Budget
 2019-20 Budget Attachment
 Balances in Excess of Minimum Reserve Requirements**

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

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

| Combined Assigned and Unassigned/unappropriated Fund Balances | | | 2019-20 Budget | Reference |
|---|---|--|----------------|---|
| Form | Fund | | | Resource 0000-1999, Objects 9780/9789/9790 |
| 01 | General Fund/County School Service Fund | | \$4,633,575.87 | Form 01 |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | | \$0.00 | Form 17 |
| Total Assigned and Unassigned Ending Fund Balances | | | \$4,633,575.87 | |
| District Standard Reserve Level | | | 3% | Form 01CS Line 10B-4 (enter % from line B-4 of 01CS) |
| Less District Minimum Reserve for Economic Uncertainties | | | \$4,506,470.08 | Form 01CS Line 10B-7 (enter the \$ from line 7 of 01CS) |
| Remaining Balance to Substantiate Need | | | \$127,105.79 | |

| Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties | | | |
|---|---|----------------|--|
| Form | Fund | 2019-20 Budget | Description of Need |
| 01 | General Fund/County School Service Fund | \$25,000.00 | Nonspendable Revolving Cash |
| 01 | General Fund/County School Service Fund | \$102,105.79 | Uses to be determined in the 19/20 fiscal year |
| Total of Substantiated Needs | | \$127,105.79 | |

Remaining Unsubstantiated Balance \$0.00 Balance should be Zero

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.



PITTSBURG UNIFIED SCHOOL DISTRICT

All Funds Summary

**PITTSBURG UNIFIED SCHOOL DISTRICT
BUDGET SUMMARY ALL OTHER FUNDS
2019-2020 ADOPTED BUDGET**

| DESCRIPTION | Adult Education Fund 11 | Child Development Fund 12 | Cafeteria Fund 13 | Deferred Maintenance Fund 14 | Special Reserves Fund 17 | Building Fund 21 | Capital Facilities Fund 25 | County Schools Facilities Fund 35 | Special Reserve Fund 40 | Bond Interest & Redemption Fund 51 | Retiree Benefits Fund 71 | Foundation Trust Fund 73 |
|---|----------------------------|---------------------------------|----------------------|------------------------------------|-----------------------------|---------------------|-------------------------------|---|----------------------------|--|-----------------------------|-----------------------------|
| REVENUES | | | | | | | | | | | | |
| Revenue Limit Sources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Federal Revenues | 392,035 | 0 | 5,351,888 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| State Revenues | 2,839,894 | 2,073,830 | 370,000 | 0 | 0 | 0 | 0 | 0 | 0 | 35,000 | 0 | 0 |
| Local Revenues | 139,500 | 0 | 371,000 | 1,500 | 0 | 0 | 0 | 0 | 0 | 15,534,455 | 0 | 0 |
| Total Revenues | 3,371,429 | 2,073,830 | 6,092,888 | 1,500 | 0 | 0 | 0 | 0 | 0 | 15,569,455 | 0 | 0 |
| EXPENDITURES | | | | | | | | | | | | |
| Certificated Salaries | 1,566,939 | 455,842 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Classified Salaries | 440,964 | 503,397 | 2,509,898 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Employee Benefits | 822,147 | 524,523 | 1,231,350 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Books and Supplies | 45,330 | 428,785 | 1,874,049 | 20,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Operating Expenditures | 253,221 | 63,500 | 195,970 | 336,721 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 120,877 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Outgo | 123,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,720,400 | 0 | 0 |
| Direct Support & Indirect | 0 | 97,889 | 160,744 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 3,251,601 | 2,073,936 | 6,092,888 | 356,721 | 0 | 0 | 0 | 0 | 0 | 14,720,400 | 0 | 0 |
| OTHER FINANCING SOURCES (USES) | | | | | | | | | | | | |
| Transfers In from Other Funds | 0 | 0 | 0 | 355,221 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers Out to Other Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Sources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Uses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contributions to Restricted Programs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Sources Financing Sources (Uses) | 0 | 0 | 0 | 355,221 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| NET INCREASE(DECREASE) | | | | | | | | | | | | |
| IN FUND BALANCE | 119,828 | -106 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 849,055 | 0 | 0 |
| FUND BALANCE | | | | | | | | | | | | |
| Budgeted Beginning Fund Balance | 679,874 | 294,438 | 1,039,083 | 0 | 0 | 6,576,918 | 14,140,231 | 11,636 | 8,805 | 12,309,103 | 1,870,411 | 0 |
| Audit Adjustments/Restatements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Adjusted Beginning Balance | 679,874 | 294,438 | 1,039,083 | 0 | 0 | 6,576,918 | 14,140,231 | 11,636 | 8,805 | 12,309,103 | 1,870,411 | 0 |
| Ending Fund Balance | 799,702 | 294,332 | 1,039,083 | 0 | 0 | 6,576,918 | 14,140,231 | 11,636 | 8,805 | 13,158,158 | 1,870,411 | 0 |
| COMPONENTS OF FUND BALANCE | | | | | | | | | | | | |
| Reserved Amounts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Legally Restricted | 131,076 | 294,332 | 1,039,083 | 0 | 0 | 0 | 9,561,648 | 11,636 | 8,805 | 0 | 0 | 0 |
| Economic Uncertainty | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Designations | 668,627 | 0 | 0 | 0 | 0 | 6,576,918 | 4,578,584 | 0 | 0 | 13,158,158 | 1,870,411 | 0 |
| Undesignated Fund Balance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |



PITTSBURG UNIFIED SCHOOL DISTRICT

SACS REPORT

ANNUAL BUDGET REPORT:
 July 1, 2019 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: 2000 Railroad Avenue
 Date: May 31, 2019

Place: 2000 Railroad Avenue
 Date: June 05, 2019
 Time: 06:30 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: Hitesh Haria

Telephone: 925-473-2302

Title: Associate Superintendent, Business

E-mail: hharia@pittsburg.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|---|--|---|--------------|------------|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | <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? | X | |
| | | <ul style="list-style-type: none"> 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: | | X |
| | | <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) | n/a | |
| 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? | | X |
| | | <ul style="list-style-type: none"> Approval date for adoption of the LCAP or approval of an update to the LCAP: | 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:

Contra Costa County Schools Insurance Group
550 Ellenwood Way, Pleasant Hill, CA 94523

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Hitesh Haria

Title: Associate Superintendent

Telephone: 925-473-2302

E-mail: _____

| 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 | 116,879,995.00 | 2,715,472.00 | 119,595,467.00 | 117,935,016.00 | 2,802,576.00 | 120,737,592.00 | 1.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 8,714,436.28 | 8,714,436.28 | 0.00 | 5,703,971.00 | 5,703,971.00 | -34.5% |
| 3) Other State Revenue | | 8300-8599 | 4,081,702.00 | 9,784,390.69 | 13,866,092.69 | 2,113,264.00 | 9,434,895.60 | 11,548,159.60 | -16.7% |
| 4) Other Local Revenue | | 8600-8799 | 1,942,760.04 | 3,081,781.71 | 5,024,541.75 | 1,948,752.00 | 3,089,597.00 | 5,038,349.00 | 0.3% |
| 5) TOTAL, REVENUES | | | 122,904,457.04 | 24,296,080.68 | 147,200,537.72 | 121,997,032.00 | 21,031,039.60 | 143,028,071.60 | -2.8% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 41,304,828.71 | 16,782,079.29 | 58,086,908.00 | 41,842,616.00 | 17,177,204.19 | 59,019,820.19 | 1.6% |
| 2) Classified Salaries | | 2000-2999 | 10,125,596.26 | 10,819,041.10 | 20,944,637.36 | 10,461,223.00 | 11,101,262.41 | 21,562,485.41 | 2.9% |
| 3) Employee Benefits | | 3000-3999 | 20,899,755.86 | 16,343,052.16 | 37,242,808.02 | 21,531,858.20 | 17,832,027.19 | 39,363,885.39 | 5.7% |
| 4) Books and Supplies | | 4000-4999 | 5,104,920.76 | 6,432,505.42 | 11,537,426.18 | 3,368,902.82 | 3,911,016.53 | 7,279,919.35 | -36.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 7,663,034.71 | 13,986,300.71 | 21,649,335.42 | 7,603,681.00 | 12,530,034.96 | 20,133,715.96 | -7.0% |
| 6) Capital Outlay | | 6000-6999 | 84,732.10 | 1,701,437.75 | 1,786,169.85 | 59,700.00 | 45,623.00 | 105,323.00 | -94.1% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 21,000.00 | 3,442,042.00 | 3,463,042.00 | 0.00 | 3,082,610.00 | 3,082,610.00 | -11.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (566,342.00) | 184,709.00 | (381,633.00) | (562,575.00) | 180,942.00 | (381,633.00) | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 84,637,526.40 | 69,691,167.43 | 154,328,693.83 | 84,305,406.02 | 65,860,720.28 | 150,166,126.30 | -2.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | | |
| | | | 38,266,930.64 | (45,395,086.75) | (7,128,156.11) | 37,691,625.98 | (44,829,680.68) | (7,138,054.70) | 0.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 355,221.00 | 0.00 | 355,221.00 | 355,221.00 | 0.00 | 355,221.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (39,309,887.15) | 39,309,887.15 | 0.00 | (44,751,918.43) | 44,751,918.43 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (39,665,108.15) | 39,309,887.15 | (355,221.00) | (45,107,139.43) | 44,751,918.43 | (355,221.00) | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,398,177.51) | (6,085,199.60) | (7,483,377.11) | (7,415,513.45) | (77,762.25) | (7,493,275.70) | 0.1% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 13,447,266.83 | 7,532,390.16 | 20,979,656.99 | 12,049,089.32 | 1,447,190.56 | 13,496,279.88 | -35.7% |
| 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) | | | 13,447,266.83 | 7,532,390.16 | 20,979,656.99 | 12,049,089.32 | 1,447,190.56 | 13,496,279.88 | -35.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 13,447,266.83 | 7,532,390.16 | 20,979,656.99 | 12,049,089.32 | 1,447,190.56 | 13,496,279.88 | -35.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 12,049,089.32 | 1,447,190.56 | 13,496,279.88 | 4,633,575.87 | 1,369,428.31 | 6,003,004.18 | -55.5% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.00 | 25,000.00 | 0.00 | 25,000.00 | New |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 1,447,190.56 | 1,447,190.56 | 0.00 | 1,369,428.31 | 1,369,428.31 | -5.4% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 102,105.79 | 0.00 | 102,105.79 | New |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.00 | 4,506,470.08 | 0.00 | 4,506,470.08 | New |
| Unassigned/Unappropriated Amount | | 9790 | 12,049,089.32 | 0.00 | 12,049,089.32 | 0.00 | 0.00 | 0.00 | -100.0% |

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

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | | | 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 | 86,676,112.00 | 0.00 | 86,676,112.00 | 86,564,176.00 | 0.00 | 86,564,176.00 | -0.1% |
| Education Protection Account State Aid - Current Year | | 8012 | 15,343,654.00 | 0.00 | 15,343,654.00 | 16,655,492.00 | 0.00 | 16,655,492.00 | 8.5% |
| State Aid - Prior Years | | 8019 | (50,000.00) | 0.00 | (50,000.00) | (100,000.00) | 0.00 | (100,000.00) | 100.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 91,595.00 | 0.00 | 91,595.00 | 90,877.00 | 0.00 | 90,877.00 | -0.8% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 583.00 | 0.00 | 583.00 | 575.00 | 0.00 | 575.00 | -1.4% |
| County & District Taxes Secured Roll Taxes | | 8041 | 6,928,815.00 | 0.00 | 6,928,815.00 | 6,246,848.00 | 0.00 | 6,246,848.00 | -9.8% |
| Unsecured Roll Taxes | | 8042 | 394,880.00 | 0.00 | 394,880.00 | 403,076.00 | 0.00 | 403,076.00 | 2.1% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 1,288,782.00 | 0.00 | 1,288,782.00 | 1,288,782.00 | 0.00 | 1,288,782.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 5,898,441.00 | 0.00 | 5,898,441.00 | 6,363,118.00 | 0.00 | 6,363,118.00 | 7.9% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 307,133.00 | 0.00 | 307,133.00 | 422,072.00 | 0.00 | 422,072.00 | 37.4% |
| 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 | | | 116,879,995.00 | 0.00 | 116,879,995.00 | 117,935,016.00 | 0.00 | 117,935,016.00 | 0.9% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 2,715,472.00 | 2,715,472.00 | 0.00 | 2,802,576.00 | 2,802,576.00 | 3.2% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 116,879,995.00 | 2,715,472.00 | 119,595,467.00 | 117,935,016.00 | 2,802,576.00 | 120,737,592.00 | 1.0% |
| 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 | 2,041,416.00 | 2,041,416.00 | 0.00 | 2,013,117.00 | 2,013,117.00 | -1.4% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 170,163.00 | 170,163.00 | 0.00 | 162,713.00 | 162,713.00 | -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 | | 4,543,596.78 | 4,543,596.78 | | 2,498,132.00 | 2,498,132.00 | -45.0% |
| 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 | | 560,833.02 | 560,833.02 | | 318,451.00 | 318,451.00 | -43.2% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 20,965.89 | 20,965.89 | | 0.00 | 0.00 | -100.0% |

| 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 | | 827,725.10 | 827,725.10 | | 337,860.00 | 337,860.00 | -59.2% |
| 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 | | 344,884.00 | 344,884.00 | | 294,884.00 | 294,884.00 | -14.5% |
| Career and Technical Education | 3500-3599 | 8290 | | 78,814.00 | 78,814.00 | | 78,814.00 | 78,814.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 126,038.49 | 126,038.49 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 8,714,436.28 | 8,714,436.28 | 0.00 | 5,703,971.00 | 5,703,971.00 | -34.5% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 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 | 2,446,762.00 | 0.00 | 2,446,762.00 | 445,673.00 | 0.00 | 445,673.00 | -81.8% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,589,940.00 | 522,720.00 | 2,112,660.00 | 1,622,591.00 | 569,518.00 | 2,192,109.00 | 3.8% |
| 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 | | 2,027,011.09 | 2,027,011.09 | | 2,027,011.00 | 2,027,011.00 | 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 | | 11,453.60 | 11,453.60 | | 11,453.60 | 11,453.60 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 317,075.00 | 317,075.00 | | 405,787.00 | 405,787.00 | 28.0% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 45,000.00 | 6,906,131.00 | 6,951,131.00 | 45,000.00 | 6,421,126.00 | 6,466,126.00 | -7.0% |
| TOTAL, OTHER STATE REVENUE | | | 4,081,702.00 | 9,784,390.69 | 13,866,092.69 | 2,113,264.00 | 9,434,895.60 | 11,548,159.60 | -16.7% |

| 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) | |
| 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 | 1,386,725.04 | 0.00 | 1,386,725.04 | 1,475,952.00 | 0.00 | 1,475,952.00 | 6.4% |
| 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 | 154,000.00 | 0.00 | 154,000.00 | 84,800.00 | 0.00 | 84,800.00 | -44.9% |
| Interest | | 8660 | 261,134.23 | 0.00 | 261,134.23 | 263,000.00 | 0.00 | 263,000.00 | 0.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 90,896.00 | 90,896.00 | 0.00 | 53,636.00 | 53,636.00 | -41.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 140,900.77 | 155,318.06 | 296,218.83 | 125,000.00 | 25,000.00 | 150,000.00 | -49.4% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 2,835,567.65 | 2,835,567.65 | | 3,010,961.00 | 3,010,961.00 | 6.2% |
| 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 | | | 1,942,760.04 | 3,081,781.71 | 5,024,541.75 | 1,948,752.00 | 3,089,597.00 | 5,038,349.00 | 0.3% |
| TOTAL, REVENUES | | | 122,904,457.04 | 24,296,080.68 | 147,200,537.72 | 121,997,032.00 | 21,031,039.60 | 143,028,071.60 | -2.8% |

| 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 | 35,519,164.71 | 12,181,169.72 | 47,700,334.43 | 35,845,552.00 | 12,663,043.94 | 48,508,595.94 | 1.7% |
| Certificated Pupil Support Salaries | | 1200 | 947,810.00 | 2,543,910.69 | 3,491,720.69 | 939,790.00 | 2,515,028.33 | 3,454,818.33 | -1.1% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 4,837,354.00 | 2,056,998.88 | 6,894,352.88 | 5,057,274.00 | 1,999,131.92 | 7,056,405.92 | 2.4% |
| Other Certificated Salaries | | 1900 | 500.00 | 0.00 | 500.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, CERTIFICATED SALARIES | | | 41,304,828.71 | 16,782,079.29 | 58,086,908.00 | 41,842,616.00 | 17,177,204.19 | 59,019,820.19 | 1.6% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 150,345.00 | 3,288,663.12 | 3,439,008.12 | 156,095.00 | 3,838,794.00 | 3,994,889.00 | 16.2% |
| Classified Support Salaries | | 2200 | 3,471,017.00 | 3,681,585.85 | 7,152,602.85 | 3,408,420.00 | 3,659,328.00 | 7,067,748.00 | -1.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,019,260.00 | 1,119,955.69 | 2,139,215.69 | 1,155,425.00 | 1,106,234.00 | 2,261,659.00 | 5.7% |
| Clerical, Technical and Office Salaries | | 2400 | 3,938,322.26 | 1,216,713.05 | 5,155,035.31 | 4,134,299.00 | 1,126,949.18 | 5,261,248.18 | 2.1% |
| Other Classified Salaries | | 2900 | 1,546,652.00 | 1,512,123.39 | 3,058,775.39 | 1,606,984.00 | 1,369,957.23 | 2,976,941.23 | -2.7% |
| TOTAL, CLASSIFIED SALARIES | | | 10,125,596.26 | 10,819,041.10 | 20,944,637.36 | 10,461,223.00 | 11,101,262.41 | 21,562,485.41 | 2.9% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 6,552,096.43 | 7,517,942.17 | 14,070,038.60 | 6,621,792.20 | 7,968,560.57 | 14,590,352.77 | 3.7% |
| PERS | | 3201-3202 | 1,684,967.63 | 1,782,284.64 | 3,467,252.27 | 1,900,104.00 | 2,193,102.40 | 4,093,206.40 | 18.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,366,794.91 | 1,038,257.60 | 2,405,052.51 | 1,323,941.00 | 1,088,890.04 | 2,412,831.04 | 0.3% |
| Health and Welfare Benefits | | 3401-3402 | 9,276,072.06 | 4,889,919.61 | 14,165,991.67 | 9,787,961.00 | 5,476,371.92 | 15,264,332.92 | 7.8% |
| Unemployment Insurance | | 3501-3502 | 25,827.37 | 20,460.13 | 46,287.50 | 25,716.00 | 20,240.91 | 45,956.91 | -0.7% |
| Workers' Compensation | | 3601-3602 | 1,204,183.21 | 675,730.11 | 1,879,913.32 | 1,107,635.00 | 652,445.00 | 1,760,080.00 | -6.4% |
| OPEB, Allocated | | 3701-3702 | 778,166.25 | 418,457.90 | 1,196,624.15 | 753,061.00 | 432,416.35 | 1,185,477.35 | -0.9% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 11,648.00 | 0.00 | 11,648.00 | 11,648.00 | 0.00 | 11,648.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 20,899,755.86 | 16,343,052.16 | 37,242,808.02 | 21,531,858.20 | 17,832,027.19 | 39,363,885.39 | 5.7% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 1,842,004.57 | 165,243.00 | 2,007,247.57 | 1,622,591.00 | 215,000.00 | 1,837,591.00 | -8.5% |
| Books and Other Reference Materials | | 4200 | 20,212.11 | 699,459.53 | 719,671.64 | 9,250.00 | 462,614.56 | 471,864.56 | -34.4% |
| Materials and Supplies | | 4300 | 2,898,184.98 | 4,998,167.56 | 7,896,352.54 | 1,394,661.82 | 2,848,991.88 | 4,243,653.70 | -46.3% |
| Noncapitalized Equipment | | 4400 | 344,519.10 | 569,635.33 | 914,154.43 | 342,400.00 | 384,410.09 | 726,810.09 | -20.5% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 5,104,920.76 | 6,432,505.42 | 11,537,426.18 | 3,368,902.82 | 3,911,016.53 | 7,279,919.35 | -36.9% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 7,052,198.25 | 7,052,198.25 | 0.00 | 7,541,806.33 | 7,541,806.33 | 6.9% |
| Travel and Conferences | | 5200 | 171,826.59 | 955,621.27 | 1,127,447.86 | 141,800.00 | 763,207.77 | 905,007.77 | -19.7% |
| Dues and Memberships | | 5300 | 34,319.00 | 134,659.35 | 168,978.35 | 32,320.00 | 80,353.04 | 112,673.04 | -33.3% |
| Insurance | | 5400 - 5450 | 1,275,244.00 | 0.00 | 1,275,244.00 | 1,402,768.00 | 0.00 | 1,402,768.00 | 10.0% |
| Operations and Housekeeping Services | | 5500 | 2,441,127.00 | 0.00 | 2,441,127.00 | 2,388,764.00 | 0.00 | 2,388,764.00 | -2.1% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 529,561.13 | 139,105.28 | 668,666.41 | 494,112.00 | 127,644.69 | 621,756.69 | -7.0% |
| Transfers of Direct Costs | | 5710 | 24,988.06 | (24,988.06) | 0.00 | (44,599.00) | 44,599.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 20,287.06 | 52,635.17 | 72,922.23 | 12,350.00 | 52,445.50 | 64,795.50 | -11.1% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 2,936,705.24 | 5,630,305.89 | 8,567,011.13 | 2,948,646.00 | 3,882,633.63 | 6,831,279.63 | -20.3% |
| Communications | | 5900 | 228,976.63 | 46,763.56 | 275,740.19 | 227,520.00 | 37,345.00 | 264,865.00 | -3.9% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 7,663,034.71 | 13,986,300.71 | 21,649,335.42 | 7,603,681.00 | 12,530,034.96 | 20,133,715.96 | -7.0% |

| 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) | |
| 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 | 25,000.00 | 1,628,880.00 | 1,653,880.00 | 25,000.00 | 0.00 | 25,000.00 | -98.5% |
| 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 | 59,732.10 | 40,657.75 | 100,389.85 | 26,000.00 | 18,400.00 | 44,400.00 | -55.8% |
| Equipment Replacement | | 6500 | 0.00 | 31,900.00 | 31,900.00 | 8,700.00 | 27,223.00 | 35,923.00 | 12.6% |
| TOTAL, CAPITAL OUTLAY | | | 84,732.10 | 1,701,437.75 | 1,786,169.85 | 59,700.00 | 45,623.00 | 105,323.00 | -94.1% |
| 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 | 21,000.00 | 0.00 | 21,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 3,442,042.00 | 3,442,042.00 | 0.00 | 3,082,610.00 | 3,082,610.00 | -10.4% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 21,000.00 | 3,442,042.00 | 3,463,042.00 | 0.00 | 3,082,610.00 | 3,082,610.00 | -11.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (184,709.00) | 184,709.00 | 0.00 | (180,942.00) | 180,942.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (381,633.00) | 0.00 | (381,633.00) | (381,633.00) | 0.00 | (381,633.00) | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (566,342.00) | 184,709.00 | (381,633.00) | (562,575.00) | 180,942.00 | (381,633.00) | 0.0% |
| TOTAL, EXPENDITURES | | | 84,637,526.40 | 69,691,167.43 | 154,328,693.83 | 84,305,406.02 | 65,860,720.28 | 150,166,126.30 | -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) | |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 355,221.00 | 0.00 | 355,221.00 | 355,221.00 | 0.00 | 355,221.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 355,221.00 | 0.00 | 355,221.00 | 355,221.00 | 0.00 | 355,221.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (39,309,887.15) | 39,309,887.15 | 0.00 | (44,751,918.43) | 44,751,918.43 | 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 | | | (39,309,887.15) | 39,309,887.15 | 0.00 | (44,751,918.43) | 44,751,918.43 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | | |
| (a - b + c - d + e) | | | (39,665,108.15) | 39,309,887.15 | (355,221.00) | (45,107,139.43) | 44,751,918.43 | (355,221.00) | 0.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|--|----------------|------------------|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 116,879,995.00 | 2,715,472.00 | 119,595,467.00 | 117,935,016.00 | 2,802,576.00 | 120,737,592.00 | 1.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 8,714,436.28 | 8,714,436.28 | 0.00 | 5,703,971.00 | 5,703,971.00 | -34.5% |
| 3) Other State Revenue | | 8300-8599 | 4,081,702.00 | 9,784,390.69 | 13,866,092.69 | 2,113,264.00 | 9,434,895.60 | 11,548,159.60 | -16.7% |
| 4) Other Local Revenue | | 8600-8799 | 1,942,760.04 | 3,081,781.71 | 5,024,541.75 | 1,948,752.00 | 3,089,597.00 | 5,038,349.00 | 0.3% |
| 5) TOTAL REVENUES | | | 122,904,457.04 | 24,296,080.68 | 147,200,537.72 | 121,997,032.00 | 21,031,039.60 | 143,028,071.60 | -2.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 53,367,644.74 | 36,530,968.23 | 89,898,612.97 | 53,513,805.00 | 36,667,850.27 | 90,181,655.27 | 0.3% |
| 2) Instruction - Related Services | 2000-2999 | | 11,874,209.71 | 8,784,464.20 | 20,658,673.91 | 10,831,539.82 | 7,412,306.73 | 18,243,846.55 | -11.7% |
| 3) Pupil Services | 3000-3999 | | 2,095,967.00 | 13,659,770.47 | 15,755,737.47 | 2,167,545.00 | 13,392,875.21 | 15,560,420.21 | -1.2% |
| 4) Ancillary Services | 4000-4999 | | 1,264,337.90 | 35,566.00 | 1,299,903.90 | 1,304,915.20 | 36,958.00 | 1,341,873.20 | 3.2% |
| 5) Community Services | 5000-5999 | | 247,344.00 | 0.00 | 247,344.00 | 247,748.00 | 0.00 | 247,748.00 | 0.2% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 6,190,411.05 | 1,129,640.11 | 7,320,051.16 | 6,660,155.00 | 753,050.47 | 7,413,205.47 | 1.3% |
| 8) Plant Services | 8000-8999 | | 9,576,612.00 | 6,108,716.42 | 15,685,328.42 | 9,579,698.00 | 4,515,069.60 | 14,094,767.60 | -10.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 21,000.00 | 3,442,042.00 | 3,463,042.00 | 0.00 | 3,082,610.00 | 3,082,610.00 | -11.0% |
| 10) TOTAL EXPENDITURES | | | 84,637,526.40 | 69,691,167.43 | 154,328,693.83 | 84,305,406.02 | 65,860,720.28 | 150,166,126.30 | -2.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 38,266,930.64 | (45,395,086.75) | (7,128,156.11) | 37,691,625.98 | (44,829,680.68) | (7,138,054.70) | 0.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 355,221.00 | 0.00 | 355,221.00 | 355,221.00 | 0.00 | 355,221.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (39,309,887.15) | 39,309,887.15 | 0.00 | (44,751,918.43) | 44,751,918.43 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | (39,665,108.15) | 39,309,887.15 | (355,221.00) | (45,107,139.43) | 44,751,918.43 | (355,221.00) | 0.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,398,177.51) | (6,085,199.60) | (7,483,377.11) | (7,415,513.45) | (77,762.25) | (7,493,275.70) | 0.1% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 13,447,266.83 | 7,532,390.16 | 20,979,656.99 | 12,049,089.32 | 1,447,190.56 | 13,496,279.88 | -35.7% |
| 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) | | | 13,447,266.83 | 7,532,390.16 | 20,979,656.99 | 12,049,089.32 | 1,447,190.56 | 13,496,279.88 | -35.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 13,447,266.83 | 7,532,390.16 | 20,979,656.99 | 12,049,089.32 | 1,447,190.56 | 13,496,279.88 | -35.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 12,049,089.32 | 1,447,190.56 | 13,496,279.88 | 4,633,575.87 | 1,369,428.31 | 6,003,004.18 | -55.5% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.00 | 25,000.00 | 0.00 | 25,000.00 | New |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 1,447,190.56 | 1,447,190.56 | 0.00 | 1,369,428.31 | 1,369,428.31 | -5.4% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 102,105.79 | 0.00 | 102,105.79 | New |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.00 | 4,506,470.08 | 0.00 | 4,506,470.08 | New |
| Unassigned/Unappropriated Amount | | 9790 | 12,049,089.32 | 0.00 | 12,049,089.32 | 0.00 | 0.00 | 0.00 | -100.0% |

| Resource | Description | 2018-19 Estimated Actuals | 2019-20 Budget |
|---------------------------|---|--------------------------------------|---------------------------|
| 5640 | Medi-Cal Billing Option | 48,439.25 | 0.00 |
| 6300 | Lottery: Instructional Materials | 564,130.60 | 610,148.60 |
| 7311 | Classified School Employee Professional Development Block Grant | 64,528.00 | 64,528.00 |
| 7510 | Low-Performing Students Block Grant | 732,057.00 | 672,166.00 |
| 9010 | Other Restricted Local | 38,035.71 | 22,585.71 |
| Total, Restricted Balance | | 1,447,190.56 | 1,369,428.31 |

| 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 | 421,126.00 | 392,035.00 | -6.9% |
| 3) Other State Revenue | | 8300-8599 | 2,760,611.00 | 2,839,894.00 | 2.9% |
| 4) Other Local Revenue | | 8600-8799 | 178,924.00 | 139,500.00 | -22.0% |
| 5) TOTAL, REVENUES | | | 3,360,661.00 | 3,371,429.00 | 0.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,658,457.00 | 1,566,939.00 | -5.5% |
| 2) Classified Salaries | | 2000-2999 | 411,011.00 | 440,964.00 | 7.3% |
| 3) Employee Benefits | | 3000-3999 | 741,321.00 | 822,147.00 | 10.9% |
| 4) Books and Supplies | | 4000-4999 | 74,768.72 | 45,330.00 | -39.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 239,402.00 | 253,221.00 | 5.8% |
| 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 | 123,000.00 | 123,000.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 3,247,959.72 | 3,251,601.00 | 0.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 112,701.28 | 119,828.00 | 6.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 112,701.28 | 119,828.00 | 6.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 567,172.86 | 679,874.14 | 19.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 567,172.86 | 679,874.14 | 19.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 567,172.86 | 679,874.14 | 19.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 679,874.14 | 799,702.14 | 17.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 114,121.51 | 131,075.51 | 14.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 565,752.63 | 668,626.63 | 18.2% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Interagency Contracts Between LEAs | | | | | |
| | | 8285 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 29,815.00 | 34,724.00 | 16.5% |
| All Other Federal Revenue | All Other | 8290 | 391,311.00 | 357,311.00 | -8.7% |
| TOTAL, FEDERAL REVENUE | | | 421,126.00 | 392,035.00 | -6.9% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | | | | |
| | | 8587 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 2,627,740.00 | 2,673,879.00 | 1.8% |
| All Other State Revenue | All Other | 8590 | 132,871.00 | 166,015.00 | 24.9% |
| TOTAL, OTHER STATE REVENUE | | | 2,760,611.00 | 2,839,894.00 | 2.9% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | (2,076.00) | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 137,819.00 | 138,000.00 | 0.1% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 43,181.00 | 1,500.00 | -96.5% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 178,924.00 | 139,500.00 | -22.0% |
| TOTAL, REVENUES | | | 3,360,661.00 | 3,371,429.00 | 0.3% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,393,187.00 | 1,293,364.00 | -7.2% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 265,270.00 | 273,575.00 | 3.1% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,658,457.00 | 1,566,939.00 | -5.5% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 49,976.00 | 58,403.00 | 16.9% |
| Classified Support Salaries | | 2200 | 135,945.00 | 137,333.00 | 1.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 225,090.00 | 245,228.00 | 8.9% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 411,011.00 | 440,964.00 | 7.3% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 306,253.00 | 341,353.00 | 11.5% |
| PERS | | 3201-3202 | 73,725.00 | 87,117.00 | 18.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 61,445.00 | 68,650.00 | 11.7% |
| Health and Welfare Benefits | | 3401-3402 | 219,323.00 | 238,685.00 | 8.8% |
| Unemployment Insurance | | 3501-3502 | 1,464.00 | 1,274.00 | -13.0% |
| Workers' Compensation | | 3601-3602 | 48,745.00 | 52,395.00 | 7.5% |
| OPEB, Allocated | | 3701-3702 | 30,366.00 | 32,673.00 | 7.6% |
| 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 | | | 741,321.00 | 822,147.00 | 10.9% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 26,929.00 | 10,600.00 | -60.6% |
| Materials and Supplies | | 4300 | 37,137.72 | 30,789.00 | -17.1% |
| Noncapitalized Equipment | | 4400 | 10,702.00 | 3,941.00 | -63.2% |
| TOTAL, BOOKS AND SUPPLIES | | | 74,768.72 | 45,330.00 | -39.4% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 39,167.00 | 24,000.00 | -38.7% |
| Dues and Memberships | | 5300 | 1,705.00 | 1,720.00 | 0.9% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 7,500.00 | 8,100.00 | 8.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 21,645.00 | 21,950.00 | 1.4% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 4,500.00 | 4,681.00 | 4.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 149,278.00 | 176,670.00 | 18.3% |
| Communications | | 5900 | 15,607.00 | 16,100.00 | 3.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 239,402.00 | 253,221.00 | 5.8% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 123,000.00 | 123,000.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 123,000.00 | 123,000.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 3,247,959.72 | 3,251,601.00 | 0.1% |

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

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 421,126.00 | 392,035.00 | -6.9% |
| 3) Other State Revenue | | 8300-8599 | 2,760,611.00 | 2,839,894.00 | 2.9% |
| 4) Other Local Revenue | | 8600-8799 | 178,924.00 | 139,500.00 | -22.0% |
| 5) TOTAL, REVENUES | | | 3,360,661.00 | 3,371,429.00 | 0.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 2,042,922.72 | 2,086,327.00 | 2.1% |
| 2) Instruction - Related Services | 2000-2999 | | 863,400.00 | 818,759.00 | -5.2% |
| 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 | | 123,000.00 | 123,000.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 218,637.00 | 223,515.00 | 2.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 3,247,959.72 | 3,251,601.00 | 0.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | |
| | | | 112,701.28 | 119,828.00 | 6.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 112,701.28 | 119,828.00 | 6.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 567,172.86 | 679,874.14 | 19.9% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 567,172.86 | 679,874.14 | 19.9% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 567,172.86 | 679,874.14 | 19.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| | | | 679,874.14 | 799,702.14 | 17.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 114,121.51 | 131,075.51 | 14.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | | | | |
| | | 9780 | 565,752.63 | 668,626.63 | 18.2% |
| 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 |
|---------------------------|--------------------------------------|--------------------------------------|---------------------------|
| 6371 | CalWORKs for ROCP or Adult Education | 18,024.00 | 36,048.00 |
| 9010 | Other Restricted Local | 96,097.51 | 95,027.51 |
| Total, Restricted Balance | | <u>114,121.51</u> | <u>131,075.51</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 | 1,971,982.00 | 2,073,830.00 | 5.2% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,971,982.00 | 2,073,830.00 | 5.2% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 428,420.00 | 455,842.00 | 6.4% |
| 2) Classified Salaries | | 2000-2999 | 497,615.00 | 503,397.00 | 1.2% |
| 3) Employee Benefits | | 3000-3999 | 463,968.00 | 524,523.00 | 13.1% |
| 4) Books and Supplies | | 4000-4999 | 420,695.91 | 428,784.91 | 1.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 63,500.00 | 63,500.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 97,889.00 | 97,889.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,972,087.91 | 2,073,935.91 | 5.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (105.91) | (105.91) | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (105.91) | (105.91) | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 294,543.97 | 294,438.06 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 294,543.97 | 294,438.06 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 294,543.97 | 294,438.06 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 294,438.06 | 294,332.15 | 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 | | | 294,438.06 | 294,332.15 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 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 | 1,957,057.00 | 2,055,184.00 | 5.0% |
| All Other State Revenue | All Other | 8590 | 14,925.00 | 18,646.00 | 24.9% |
| TOTAL, OTHER STATE REVENUE | | | 1,971,982.00 | 2,073,830.00 | 5.2% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| 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 | | | 1,971,982.00 | 2,073,830.00 | 5.2% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 410,812.00 | 438,234.00 | 6.7% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 17,608.00 | 17,608.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 428,420.00 | 455,842.00 | 6.4% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 386,965.00 | 392,459.00 | 1.4% |
| Classified Support Salaries | | 2200 | 3,216.00 | 3,216.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 107,434.00 | 107,722.00 | 0.3% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 497,615.00 | 503,397.00 | 1.2% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 13,831.00 | 24,177.00 | 74.8% |
| PERS | | 3201-3202 | 140,203.00 | 164,835.00 | 17.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 65,308.00 | 65,087.00 | -0.3% |
| Health and Welfare Benefits | | 3401-3402 | 212,778.00 | 236,012.00 | 10.9% |
| Unemployment Insurance | | 3501-3502 | 609.00 | 480.00 | -21.2% |
| Workers' Compensation | | 3601-3602 | 18,853.00 | 19,805.00 | 5.0% |
| OPEB, Allocated | | 3701-3702 | 12,386.00 | 14,127.00 | 14.1% |
| 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 | | | 463,968.00 | 524,523.00 | 13.1% |
| 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 | 416,645.91 | 424,734.91 | 1.9% |
| Noncapitalized Equipment | | 4400 | 4,050.00 | 4,050.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 420,695.91 | 428,784.91 | 1.9% |

| 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 | 1,500.00 | 1,500.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 4,000.00 | 4,000.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 19,000.00 | 19,000.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 37,500.00 | 37,500.00 | 0.0% |
| Communications | | 5900 | 1,500.00 | 1,500.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 63,500.00 | 63,500.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 97,889.00 | 97,889.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 97,889.00 | 97,889.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,972,087.91 | 2,073,935.91 | 5.2% |

| 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 | 1,971,982.00 | 2,073,830.00 | 5.2% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,971,982.00 | 2,073,830.00 | 5.2% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 1,584,225.91 | 1,680,592.91 | 6.1% |
| 2) Instruction - Related Services | 2000-2999 | | 267,757.00 | 273,238.00 | 2.0% |
| 3) Pupil Services | 3000-3999 | | 19,000.00 | 19,000.00 | 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 | | 97,889.00 | 97,889.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 3,216.00 | 3,216.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,972,087.91 | 2,073,935.91 | 5.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | |
| | | | (105.91) | (105.91) | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (105.91) | (105.91) | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 294,543.97 | 294,438.06 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 294,543.97 | 294,438.06 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 294,543.97 | 294,438.06 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 294,438.06 | 294,332.15 | 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 | 294,438.06 | 294,332.15 | 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 |
|---------------------------|---|--------------------------------------|---------------------------|
| 6130 | Child Development: Center-Based Reserve Account | 293,559.00 | 293,559.00 |
| 9010 | Other Restricted Local | 879.06 | 773.15 |
| Total, Restricted Balance | | <u>294,438.06</u> | <u>294,332.15</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 | 5,371,875.00 | 5,351,888.00 | -0.4% |
| 3) Other State Revenue | | 8300-8599 | 520,000.00 | 370,000.00 | -28.8% |
| 4) Other Local Revenue | | 8600-8799 | 374,000.00 | 371,000.00 | -0.8% |
| 5) TOTAL, REVENUES | | | 6,265,875.00 | 6,092,888.00 | -2.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 2,258,663.00 | 2,509,898.00 | 11.1% |
| 3) Employee Benefits | | 3000-3999 | 1,178,222.00 | 1,231,350.00 | 4.5% |
| 4) Books and Supplies | | 4000-4999 | 2,366,992.45 | 1,874,049.30 | -20.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 234,942.97 | 195,969.70 | -16.6% |
| 6) Capital Outlay | | 6000-6999 | 278,860.00 | 120,877.00 | -56.7% |
| 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 | 160,744.00 | 160,744.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 6,478,424.42 | 6,092,888.00 | -6.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (212,549.42) | 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) | | | (212,549.42) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,251,632.31 | 1,039,082.89 | -17.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,251,632.31 | 1,039,082.89 | -17.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,251,632.31 | 1,039,082.89 | -17.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,039,082.89 | 1,039,082.89 | 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 | | | 1,039,082.89 | 1,039,082.89 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 5,255,430.00 | 5,255,430.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 116,445.00 | 96,458.00 | -17.2% |
| TOTAL, FEDERAL REVENUE | | | 5,371,875.00 | 5,351,888.00 | -0.4% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 520,000.00 | 370,000.00 | -28.8% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 520,000.00 | 370,000.00 | -28.8% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 350,000.00 | 350,000.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 6,000.00 | 6,000.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 18,000.00 | 15,000.00 | -16.7% |
| TOTAL, OTHER LOCAL REVENUE | | | 374,000.00 | 371,000.00 | -0.8% |
| TOTAL, REVENUES | | | 6,265,875.00 | 6,092,888.00 | -2.8% |

| 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 | 1,797,971.00 | 2,023,975.00 | 12.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 343,337.00 | 363,121.00 | 5.8% |
| Clerical, Technical and Office Salaries | | 2400 | 117,355.00 | 122,802.00 | 4.6% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 2,258,663.00 | 2,509,898.00 | 11.1% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 327,926.00 | 401,299.00 | 22.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 162,687.00 | 170,366.00 | 4.7% |
| Health and Welfare Benefits | | 3401-3402 | 602,656.00 | 575,095.00 | -4.6% |
| Unemployment Insurance | | 3501-3502 | 1,112.00 | 1,164.00 | 4.7% |
| Workers' Compensation | | 3601-3602 | 50,984.00 | 49,125.00 | -3.6% |
| OPEB, Allocated | | 3701-3702 | 32,857.00 | 34,301.00 | 4.4% |
| 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 | | | 1,178,222.00 | 1,231,350.00 | 4.5% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 225,025.83 | 155,000.00 | -31.1% |
| Noncapitalized Equipment | | 4400 | 101,683.06 | 36,000.00 | -64.6% |
| Food | | 4700 | 2,040,283.56 | 1,683,049.30 | -17.5% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,366,992.45 | 1,874,049.30 | -20.8% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 9,000.00 | 10,000.00 | 11.1% |
| Dues and Memberships | | 5300 | 17,000.00 | 10,000.00 | -41.2% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 460.00 | 500.00 | 8.7% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 95,000.00 | 92,646.20 | -2.5% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (98,957.03) | (88,476.50) | -10.6% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 206,140.00 | 165,300.00 | -19.8% |
| Communications | | 5900 | 6,300.00 | 6,000.00 | -4.8% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 234,942.97 | 195,969.70 | -16.6% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 220,877.00 | 95,877.00 | -56.6% |
| Equipment Replacement | | 6500 | 57,983.00 | 25,000.00 | -56.9% |
| TOTAL, CAPITAL OUTLAY | | | 278,860.00 | 120,877.00 | -56.7% |
| 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 | 160,744.00 | 160,744.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 160,744.00 | 160,744.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 6,478,424.42 | 6,092,888.00 | -6.0% |

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

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 5,371,875.00 | 5,351,888.00 | -0.4% |
| 3) Other State Revenue | | 8300-8599 | 520,000.00 | 370,000.00 | -28.8% |
| 4) Other Local Revenue | | 8600-8799 | 374,000.00 | 371,000.00 | -0.8% |
| 5) TOTAL, REVENUES | | | 6,265,875.00 | 6,092,888.00 | -2.8% |
| 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 | | 6,317,220.42 | 5,931,644.00 | -6.1% |
| 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 | | 160,744.00 | 160,744.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 460.00 | 500.00 | 8.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 6,478,424.42 | 6,092,888.00 | -6.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (212,549.42) | 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) | | | (212,549.42) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 1,251,632.31 | 1,039,082.89 | -17.0% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 1,251,632.31 | 1,039,082.89 | -17.0% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 1,251,632.31 | 1,039,082.89 | -17.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| | | | 1,039,082.89 | 1,039,082.89 | 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 | 1,039,082.89 | 1,039,082.89 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | | | | |
| | | 9780 | 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 |
|---------------------------|--|--------------------------------------|---------------------------|
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Cen | 992,539.37 | 992,539.37 |
| 9010 | Other Restricted Local | 46,543.52 | 46,543.52 |
| Total, Restricted Balance | | <u>1,039,082.89</u> | <u>1,039,082.89</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 | 1,500.00 | 1,500.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,500.00 | 1,500.00 | 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 | 22,385.00 | 20,000.00 | -10.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 994,349.80 | 336,721.00 | -66.1% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,016,734.80 | 356,721.00 | -64.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,015,234.80) | (355,221.00) | -65.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 355,221.00 | 355,221.00 | 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 | | | 355,221.00 | 355,221.00 | 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) | | | (660,013.80) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 660,013.80 | 0.00 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 660,013.80 | 0.00 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 660,013.80 | 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 | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| All Other State Revenue | | | | | |
| | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,500.00 | 1,500.00 | 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 | | | 1,500.00 | 1,500.00 | 0.0% |
| TOTAL, REVENUES | | | 1,500.00 | 1,500.00 | 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% |
| 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 | 16,500.00 | 10,000.00 | -39.4% |
| Noncapitalized Equipment | | 4400 | 5,885.00 | 10,000.00 | 69.9% |
| TOTAL, BOOKS AND SUPPLIES | | | 22,385.00 | 20,000.00 | -10.7% |

| 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 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 374,366.00 | 216,721.00 | -42.1% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 619,983.80 | 120,000.00 | -80.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 994,349.80 | 336,721.00 | -66.1% |
| CAPITAL OUTLAY | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| 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 | | | 1,016,734.80 | 356,721.00 | -64.9% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 355,221.00 | 355,221.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 355,221.00 | 355,221.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 355,221.00 | 355,221.00 | 0.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,500.00 | 1,500.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,500.00 | 1,500.00 | 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 | | 1,016,734.80 | 356,721.00 | -64.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,016,734.80 | 356,721.00 | -64.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (1,015,234.80) | (355,221.00) | -65.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 355,221.00 | 355,221.00 | 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 | | | 355,221.00 | 355,221.00 | 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) | | | (660,013.80) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 660,013.80 | 0.00 | -100.0% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 660,013.80 | 0.00 | -100.0% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 660,013.80 | 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/> | | | |
| Total, Restricted Balance | | <hr/> 0.00 | <hr/> 0.00 |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 440,246.98 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 440,246.98 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 511,426.00 | 0.00 | -100.0% |
| 3) Employee Benefits | | 3000-3999 | 179,996.00 | 0.00 | -100.0% |
| 4) Books and Supplies | | 4000-4999 | 183,524.99 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,229,461.89 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 15,411,276.43 | 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 | | | 17,515,685.31 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (17,075,438.33) | 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 | 20,000,000.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 20,000,000.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,924,561.67 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,652,356.75 | 6,576,918.42 | 80.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,652,356.75 | 6,576,918.42 | 80.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,652,356.75 | 6,576,918.42 | 80.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,576,918.42 | 6,576,918.42 | 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 | | | 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 | 6,576,918.42 | 6,576,918.42 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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% |
| | | 8616 | 0.00 | 0.00 | 0.0% |
| | | 8617 | 0.00 | 0.00 | 0.0% |
| | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | | | | |
| | | 8621 | 0.00 | 0.00 | 0.0% |
| | | 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 | 300,000.00 | 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 | 140,246.98 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 440,246.98 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 440,246.98 | 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 | 511,426.00 | 0.00 | -100.0% |
| TOTAL, CLASSIFIED SALARIES | | | 511,426.00 | 0.00 | -100.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 77,969.00 | 0.00 | -100.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 37,156.00 | 0.00 | -100.0% |
| Health and Welfare Benefits | | 3401-3402 | 45,012.00 | 0.00 | -100.0% |
| Unemployment Insurance | | 3501-3502 | 255.00 | 0.00 | -100.0% |
| Workers' Compensation | | 3601-3602 | 11,929.00 | 0.00 | -100.0% |
| OPEB, Allocated | | 3701-3702 | 7,675.00 | 0.00 | -100.0% |
| 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 | | | 179,996.00 | 0.00 | -100.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 114,899.44 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 68,625.55 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 183,524.99 | 0.00 | -100.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 14,731.00 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 6,310.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 2,534.80 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,205,441.58 | 0.00 | -100.0% |
| Communications | | 5900 | 444.51 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,229,461.89 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 125,345.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 15,192,716.17 | 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 | 60,202.50 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 33,012.76 | 0.00 | -100.0% |
| TOTAL, CAPITAL OUTLAY | | | 15,411,276.43 | 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 | | | | | |
| 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 | | | 17,515,685.31 | 0.00 | -100.0% |

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

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

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 440,246.98 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 440,246.98 | 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 | | 17,515,685.31 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 17,515,685.31 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (17,075,438.33) | 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 | 20,000,000.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 20,000,000.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,924,561.67 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 3,652,356.75 | 6,576,918.42 | 80.1% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 3,652,356.75 | 6,576,918.42 | 80.1% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 3,652,356.75 | 6,576,918.42 | 80.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| | | | 6,576,918.42 | 6,576,918.42 | 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 | 6,576,918.42 | 6,576,918.42 | 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 |
|---------------------------|--------------------|--------------------------------------|---------------------------|
| Total, Restricted Balance | | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 638,964.85 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 820,000.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,458,964.85 | 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 | 16,000.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 734,157.10 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 1,451,000.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 1,600,000.00 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 3,801,157.10 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (2,342,192.25) | 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 | 1,166,768.30 | 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 | | | 1,166,768.30 | 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) | | | (1,175,423.95) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 15,315,655.13 | 14,140,231.18 | -7.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 15,315,655.13 | 14,140,231.18 | -7.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 15,315,655.13 | 14,140,231.18 | -7.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 14,140,231.18 | 14,140,231.18 | 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 | | | 9,561,647.58 | 9,561,647.58 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 4,578,583.60 | 4,578,583.60 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 638,964.85 | 0.00 | -100.0% |
| TOTAL, OTHER STATE REVENUE | | | 638,964.85 | 0.00 | -100.0% |
| 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 | 220,000.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | |
| | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts Mitigation/Developer Fees | | | | | |
| | | 8681 | 600,000.00 | 0.00 | -100.0% |
| 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 | | | 820,000.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 1,458,964.85 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 4,000.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 12,000.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 16,000.00 | 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 | 734,157.10 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 734,157.10 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 1,439,000.00 | 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 | 12,000.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 1,451,000.00 | 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 | 500,000.00 | 0.00 | -100.0% |
| Other Debt Service - Principal | | 7439 | 1,100,000.00 | 0.00 | -100.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,600,000.00 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 3,801,157.10 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 1,166,768.30 | 0.00 | -100.0% |
| 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 | | | 1,166,768.30 | 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) | | | 1,166,768.30 | 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 | 638,964.85 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 820,000.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,458,964.85 | 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 | | 2,201,157.10 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 1,600,000.00 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 3,801,157.10 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (2,342,192.25) | 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 | 1,166,768.30 | 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 | | | 1,166,768.30 | 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) | | | (1,175,423.95) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 15,315,655.13 | 14,140,231.18 | -7.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 15,315,655.13 | 14,140,231.18 | -7.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 15,315,655.13 | 14,140,231.18 | -7.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 14,140,231.18 | 14,140,231.18 | 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 | | | 9,561,647.58 | 9,561,647.58 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 4,578,583.60 | 4,578,583.60 | 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 | 9,561,647.58 | 9,561,647.58 |
| Total, Restricted Balance | | 9,561,647.58 | 9,561,647.58 |

| 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 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 11,635.62 | 11,635.62 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 11,635.62 | 11,635.62 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 11,635.62 | 11,635.62 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 11,635.62 | 11,635.62 | 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 | 11,635.62 | 11,635.62 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| School Facilities Apportionments | | 8545 | 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 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |

| 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 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 11,635.62 | 11,635.62 | 0.0% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 11,635.62 | 11,635.62 | 0.0% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 11,635.62 | 11,635.62 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| | | | | | |
| | | 9740 | 11,635.62 | 11,635.62 | 0.0% |
| | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| | | | | | |
| | | 9780 | 0.00 | 0.00 | 0.0% |
| | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2018-19 Estimated Actuals | 2019-20 Budget |
|---------------------------|----------------------------------|--------------------------------------|---------------------------|
| 7710 | State School Facilities Projects | 11,635.62 | 11,635.62 |
| Total, Restricted Balance | | 11,635.62 | 11,635.62 |

| 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 | 275,260.35 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 275,260.35 | 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 | 5,000.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 193,085.35 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 77,175.00 | 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 | | | 275,260.35 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | |
| | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 8,805.21 | 8,805.21 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 8,805.21 | 8,805.21 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 8,805.21 | 8,805.21 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,805.21 | 8,805.21 | 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 | | | 8,805.21 | 8,805.21 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 275,260.35 | 0.00 | -100.0% |
| TOTAL, OTHER STATE REVENUE | | | 275,260.35 | 0.00 | -100.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 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 | | | 275,260.35 | 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 | 5,000.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 5,000.00 | 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 | 193,085.35 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 193,085.35 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 77,175.00 | 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 | | | 77,175.00 | 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 | | | 275,260.35 | 0.00 | -100.0% |

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

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

| 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 | 275,260.35 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 275,260.35 | 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 | | 275,260.35 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 275,260.35 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | |
| | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 8,805.21 | 8,805.21 | 0.0% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 8,805.21 | 8,805.21 | 0.0% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 8,805.21 | 8,805.21 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 8,805.21 | 8,805.21 | 0.0% |
| c) Committed | | | | | |
| | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| | | | | | |
| | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2018-19 Estimated Actuals | 2019-20 Budget |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 8,805.21 | 8,805.21 |
| Total, Restricted Balance | | 8,805.21 | 8,805.21 |

| 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 | 38,000.00 | 35,000.00 | -7.9% |
| 4) Other Local Revenue | | 8600-8799 | 14,051,326.26 | 15,534,455.00 | 10.6% |
| 5) TOTAL, REVENUES | | | 14,089,326.26 | 15,569,455.00 | 10.5% |
| 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 | 15,733,294.75 | 14,720,400.00 | -6.4% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 15,733,294.75 | 14,720,400.00 | -6.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,643,968.49) | 849,055.00 | -151.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,643,968.49) | 849,055.00 | -151.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 13,953,071.95 | 12,309,103.46 | -11.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 13,953,071.95 | 12,309,103.46 | -11.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 13,953,071.95 | 12,309,103.46 | -11.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 12,309,103.46 | 13,158,158.46 | 6.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 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 | 12,309,103.46 | 13,158,158.46 | 6.9% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 38,000.00 | 35,000.00 | -7.9% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 38,000.00 | 35,000.00 | -7.9% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 12,341,300.02 | 14,006,563.00 | 13.5% |
| Unsecured Roll | | 8612 | 1,645,025.04 | 1,328,223.00 | -19.3% |
| Prior Years' Taxes | | 8613 | 24,758.70 | (9,141.00) | -136.9% |
| Supplemental Taxes | | 8614 | 8,697.56 | 26,587.00 | 205.7% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 31,544.94 | 182,223.00 | 477.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 14,051,326.26 | 15,534,455.00 | 10.6% |
| TOTAL, REVENUES | | | 14,089,326.26 | 15,569,455.00 | 10.5% |

| 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 | 10,305,183.75 | 5,320,000.00 | -48.4% |
| Bond Interest and Other Service Charges | | 7434 | 5,428,111.00 | 9,400,400.00 | 73.2% |
| 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) | | | 15,733,294.75 | 14,720,400.00 | -6.4% |
| TOTAL, EXPENDITURES | | | 15,733,294.75 | 14,720,400.00 | -6.4% |

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

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 38,000.00 | 35,000.00 | -7.9% |
| 4) Other Local Revenue | | 8600-8799 | 14,051,326.26 | 15,534,455.00 | 10.6% |
| 5) TOTAL, REVENUES | | | 14,089,326.26 | 15,569,455.00 | 10.5% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 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 | 15,733,294.75 | 14,720,400.00 | -6.4% |
| 10) TOTAL, EXPENDITURES | | | 15,733,294.75 | 14,720,400.00 | -6.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (1,643,968.49) | 849,055.00 | -151.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,643,968.49) | 849,055.00 | -151.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 13,953,071.95 | 12,309,103.46 | -11.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 13,953,071.95 | 12,309,103.46 | -11.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 13,953,071.95 | 12,309,103.46 | -11.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 12,309,103.46 | 13,158,158.46 | 6.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 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 | 12,309,103.46 | 13,158,158.46 | 6.9% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

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

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,870,410.68 | 1,870,410.68 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,870,410.68 | 1,870,410.68 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 1,870,410.68 | 1,870,410.68 | 0.0% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 1,870,410.68 | 1,870,410.68 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 1,870,410.68 | 1,870,410.68 | 0.0% |

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

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

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

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e) | | | 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. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | |
| | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,870,410.68 | 1,870,410.68 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,870,410.68 | 1,870,410.68 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 1,870,410.68 | 1,870,410.68 | 0.0% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 1,870,410.68 | 1,870,410.68 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 1,870,410.68 | 1,870,410.68 | 0.0% |

| Resource | Description | 2018-19 Estimated Actuals | 2019-20 Budget |
|-----------------|--------------------------------|--------------------------------------|---------------------------|
| | | | |
| | Total, Restricted Net Position | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 700.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 700.00 | 0.00 | -100.0% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 127,368.85 | 0.00 | -100.0% |
| 6) Depreciation | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 127,368.85 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (126,668.85) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (126,668.85) | 0.00 | -100.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 126,668.85 | 0.00 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 126,668.85 | 0.00 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 126,668.85 | 0.00 | -100.0% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

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

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

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 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 | 700.00 | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 700.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 700.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 127,368.85 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 127,368.85 | 0.00 | -100.0% |
| DEPRECIATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 127,368.85 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a + 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 | 700.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 700.00 | 0.00 | -100.0% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 127,368.85 | 0.00 | -100.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 127,368.85 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (126,668.85) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (126,668.85) | 0.00 | -100.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 126,668.85 | 0.00 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 126,668.85 | 0.00 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 126,668.85 | 0.00 | -100.0% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2018-19 Estimated Actuals | 2019-20 Budget |
|-----------------|--------------------------------|--------------------------------------|---------------------------|
| | Total, Restricted Net Position | 0.00 | 0.00 |

| Description | 2018-19 Estimated Actuals | | | 2019-20 Budget | | |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| 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) | 10,746.18 | 10,746.18 | 10,746.18 | 10,642.57 | 10,642.57 | 10,642.57 |
| 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) | 10,746.18 | 10,746.18 | 10,746.18 | 10,642.57 | 10,642.57 | 10,642.57 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | 43.21 | 43.21 | 43.21 | 43.21 | 43.21 | 43.21 |
| 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) | 43.21 | 43.21 | 43.21 | 43.21 | 43.21 | 43.21 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 10,789.39 | 10,789.39 | 10,789.39 | 10,685.78 | 10,685.78 | 10,685.78 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

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

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

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|--|----------------------------|---------|-----------------------------|---------|--|---------|--|---|---------|---|---------|
| 1000 - Certificated Salaries | 58,086,908.00 | 301 | 0.00 | 303 | 58,086,908.00 | 305 | 199,520.80 | | 307 | 57,887,387.20 | 309 |
| 2000 - Classified Salaries | 20,944,637.36 | 311 | 189,439.00 | 313 | 20,755,198.36 | 315 | 1,971,015.27 | | 317 | 18,784,183.09 | 319 |
| 3000 - Employee Benefits | 37,242,808.02 | 321 | 1,252,898.15 | 323 | 35,989,909.87 | 325 | 788,851.54 | | 327 | 35,201,058.33 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 11,569,326.18 | 331 | 22,956.66 | 333 | 11,546,369.52 | 335 | 2,723,671.79 | | 337 | 8,822,697.73 | 339 |
| 5000 - Services... & 7300 - Indirect Costs | 21,267,702.42 | 341 | 16,750.00 | 343 | 21,250,952.42 | 345 | 3,729,832.55 | | 347 | 17,521,119.87 | 349 |
| TOTAL | | | | | 147,629,338.17 | 365 | | | TOTAL | 138,216,446.22 | 369 |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | | Object | EDP No. |
|---|--|-------------|---------|
| 1. Teacher Salaries as Per EC 41011. | | 1100 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | | 2100 | 380 |
| 3. STRS. | | 3101 & 3102 | 382 |
| 4. PERS. | | 3201 & 3202 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. | | 3301 & 3302 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | | 3401 & 3402 | 385 |
| 7. Unemployment Insurance. | | 3501 & 3502 | 390 |
| 8. Workers' Compensation Insurance. | | 3601 & 3602 | 392 |
| 9. OPEB, Active Employees (EC 41372). | | 3751 & 3752 | 393 |
| 10. Other Benefits (EC 22310). | | 3901 & 3902 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | | | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | | | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS. | | | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. | | | 53.65% |
| 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) | 53.65% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 1.35% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | 138,216,446.22 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 1,865,922.02 |

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

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. | |
|--|----------------------------|---------|-----------------------------|---------|--|---------|--|---|---------|---|----------------|-----|
| 1000 - Certificated Salaries | 59,019,820.19 | 301 | 0.00 | 303 | 59,019,820.19 | 305 | 162,184.00 | | 307 | 58,857,636.19 | 309 | |
| 2000 - Classified Salaries | 21,562,485.41 | 311 | 185,803.00 | 313 | 21,376,682.41 | 315 | 1,727,359.00 | | 317 | 19,649,323.41 | 319 | |
| 3000 - Employee Benefits | 39,363,885.39 | 321 | 1,245,303.35 | 323 | 38,118,582.04 | 325 | 913,927.00 | | 327 | 37,204,655.04 | 329 | |
| 4000 - Books, Supplies Equip Replace. (6500) | 7,315,842.35 | 331 | 27,773.00 | 333 | 7,288,069.35 | 335 | 2,476,839.82 | | 337 | 4,811,229.53 | 339 | |
| 5000 - Services... & 7300 - Indirect Costs | 19,752,082.96 | 341 | 11,650.00 | 343 | 19,740,432.96 | 345 | 4,437,212.98 | | 347 | 15,303,219.98 | 349 | |
| TOTAL | | | | | 145,543,586.95 | 365 | | | TOTAL | | 135,826,064.15 | 369 |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | | Object | EDP No. |
|---|--|-------------|---------|
| 1. Teacher Salaries as Per EC 41011. | | 1100 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | | 2100 | 380 |
| 3. STRS. | | 3101 & 3102 | 382 |
| 4. PERS. | | 3201 & 3202 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. | | 3301 & 3302 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | | 3401 & 3402 | 385 |
| 7. Unemployment Insurance. | | 3501 & 3502 | 390 |
| 8. Workers' Compensation Insurance. | | 3601 & 3602 | 392 |
| 9. OPEB, Active Employees (EC 41372). | | 3751 & 3752 | 393 |
| 10. Other Benefits (EC 22310). | | 3901 & 3902 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | | | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | | | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS. | | | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. | | | 56.67% |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | | |

| PART III: DEFICIENCY AMOUNT | |
|---|----------------|
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. | |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 55.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 56.67% |
| 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). | 135,826,064.15 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2018-19 Expenditures |
|---|---|---------------------------------|--------------------------------------|----------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 154,683,914.83 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 9,812,051.24 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 247,344.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 1,784,769.85 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 355,221.00 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 0.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 2,387,334.85 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 212,549.42 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 142,697,078.16 |

| Section II - Expenditures Per ADA | | 2018-19 Annual ADA/ Exps. Per ADA |
|--|----------------|--|
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9) | | 10,789.39 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 13,225.69 |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | | |
| | Total | Per ADA |
| A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 130,900,250.38 | 11,992.91 |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) | 0.00 | 0.00 |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | 130,900,250.38 | 11,992.91 |
| B. Required effort (Line A.2 times 90%) | 117,810,225.34 | 10,793.62 |
| C. Current year expenditures (Line I.E and Line II.B) | 142,697,078.16 | 13,225.69 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 7200-7700, goals 0000 and 9000) 3,493,943.69
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) 111,583,785.54

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) 3.13%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

| | |
|---|----------------|
| 1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) | 4,364,873.05 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 1,245,204.00 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 0.00 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 0.00 |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 437,660.63 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 6,047,737.68 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | (3,474,651.80) |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 2,573,085.88 |

B. Base Costs

| | |
|---|----------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 86,327,049.38 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 20,648,673.91 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) | 12,203,618.31 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 1,292,856.30 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 247,344.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 1,254,136.35 |
| 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) | 323,803.26 |
| 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) | 479,167.50 |
| 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) | 13,545,107.04 |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 3,124,959.72 |
| 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 1,874,198.91 |
| 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 6,038,820.42 |
| 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) | 147,359,735.10 |

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

| | |
|--|-------|
| (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18) | 4.10% |
|--|-------|

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) | 1.75% |
|---|-------|

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>6,047,737.68</u> |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | <u>90,160.26</u> |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | <u>(1,758,275.86)</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 (5.33%) times Part III, Line B18); zero if negative | <u>0.00</u> |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.33%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.32%) times Part III, Line B18); zero if positive | <u>(3,474,651.80)</u> |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | <u>(3,474,651.80)</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>1.75%</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,737,325.90) is applied to the current year calculation and the remainder (\$-1,737,325.90) is deferred to one or more future years: | <u>2.93%</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,158,217.27) is applied to the current year calculation and the remainder (\$-2,316,434.53) is deferred to one or more future years: | <u>3.32%</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>(3,474,651.80)</u> |

Approved indirect cost rate: 5.33%
 Highest rate used in any program: 6.32%

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 | 4,332,645.78 | 103,451.00 | 2.39% |
| 01 | 3550 | 73,956.00 | 3,458.00 | 4.68% |
| 01 | 4035 | 548,083.02 | 12,750.00 | 2.33% |
| 01 | 4203 | 755,744.10 | 14,481.00 | 1.92% |
| 01 | 6010 | 652,556.34 | 20,430.00 | 3.13% |
| 01 | 7085 | 476,884.00 | 30,139.00 | 6.32% |
| 11 | 6391 | 2,504,740.00 | 123,000.00 | 4.91% |
| 12 | 6105 | 1,859,168.00 | 97,889.00 | 5.27% |
| 13 | 5310 | 5,405,543.95 | 144,596.00 | 2.67% |
| 13 | 5320 | 495,856.06 | 16,148.00 | 3.26% |

| 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 | 252,064.57 | | 564,130.60 | 816,195.17 |
| 2. State Lottery Revenue | 8560 | 1,589,940.00 | | 522,720.00 | 2,112,660.00 |
| 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) | | 1,842,004.57 | 0.00 | 1,086,850.60 | 2,928,855.17 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 0.00 | | | 0.00 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | | 0.00 |
| 3. Employee Benefits | 3000-3999 | 0.00 | | | 0.00 |
| 4. Books and Supplies | 4000-4999 | 1,842,004.57 | | 522,720.00 | 2,364,724.57 |
| 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 | | | | |
| 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) | | 1,842,004.57 | 0.00 | 522,720.00 | 2,364,724.57 |
| C. ENDING BALANCE (Must equal Line A6 minus Line B12) | | | | | |
| | 979Z | 0.00 | 0.00 | 564,130.60 | 564,130.60 |
| D. COMMENTS: | | | | | |

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

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

| Description | Object Codes | 2019-20 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2020-21 Projection (C) | % Change (Cols. E-C/C) (D) | 2021-22 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 117,935,016.00 | 1.34% | 119,516,957.00 | 1.13% | 120,871,210.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 2,113,264.00 | 0.00% | 2,113,264.00 | 0.00% | 2,113,264.00 |
| 4. Other Local Revenues | 8600-8799 | 1,948,752.00 | 4.58% | 2,037,979.00 | 4.38% | 2,127,206.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (44,751,918.43) | 0.37% | (44,916,996.43) | 0.43% | (45,111,395.43) |
| 6. Total (Sum lines A1 thru A5c) | | 77,245,113.57 | 1.95% | 78,751,203.57 | 1.59% | 80,000,284.57 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 41,842,616.00 | | 42,574,862.00 |
| b. Step & Column Adjustment | | | | 732,246.00 | | 745,060.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | (500,000.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 41,842,616.00 | 1.75% | 42,574,862.00 | 0.58% | 42,819,922.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 10,461,223.00 | | 10,644,294.00 |
| b. Step & Column Adjustment | | | | 183,071.00 | | 186,275.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 10,461,223.00 | 1.75% | 10,644,294.00 | 1.75% | 10,830,569.00 |
| 3. Employee Benefits | 3000-3999 | 21,531,858.20 | 5.20% | 22,652,083.20 | 0.59% | 22,786,630.20 |
| 4. Books and Supplies | 4000-4999 | 3,368,902.82 | 2.65% | 3,458,129.82 | 2.58% | 3,547,356.82 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 7,603,681.00 | 1.53% | 7,720,241.00 | 1.80% | 7,859,417.00 |
| 6. Capital Outlay | 6000-6999 | 59,700.00 | 0.00% | 59,700.00 | 0.00% | 59,700.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (562,575.00) | 0.00% | (562,575.00) | 0.00% | (562,575.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 355,221.00 | 0.00% | 355,221.00 | 0.00% | 355,221.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 84,660,627.02 | 2.65% | 86,901,956.02 | 0.91% | 87,696,241.02 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (7,415,513.45) | | (8,150,752.45) | | (7,695,956.45) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 12,049,089.32 | | 4,633,575.87 | | (3,517,176.58) |
| 2. Ending Fund Balance (Sum lines C and D1) | | 4,633,575.87 | | (3,517,176.58) | | (11,213,133.03) |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 25,000.00 | | 25,000.00 | | 25,000.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 102,105.79 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 4,506,470.08 | | 4,600,422.04 | | 4,622,924.83 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | (8,142,598.62) | | (15,861,057.86) |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 4,633,575.87 | | (3,517,176.58) | | (11,213,133.03) |

| Description | Object Codes | 2019-20 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2020-21 Projection (C) | % Change (Cols. E-C/C) (D) | 2021-22 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 102,105.79 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 4,506,470.08 | | 4,600,422.04 | | 4,622,924.83 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | (8,142,598.62) | | (15,861,057.86) |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| | | 4,608,575.87 | | (3,542,176.58) | | (11,238,133.03) |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| Due to significant declining enrollment in 2021-22, with the anticipated opening of a charter school, the MYP assumes a reduction in certificated FTE and salaries and benefits. | | | | | | |

| Description | Object Codes | 2019-20 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2020-21 Projection (C) | % Change (Cols. E-C/C) (D) | 2021-22 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 2,802,576.00 | 0.00% | 2,802,576.00 | 0.00% | 2,802,576.00 |
| 2. Federal Revenues | 8100-8299 | 5,703,971.00 | 0.00% | 5,703,971.00 | 0.00% | 5,703,971.00 |
| 3. Other State Revenues | 8300-8599 | 9,434,895.60 | -3.24% | 9,129,217.60 | 0.00% | 9,129,217.60 |
| 4. Other Local Revenues | 8600-8799 | 3,089,597.00 | 0.00% | 3,089,597.00 | 0.00% | 3,089,597.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 44,751,918.43 | 0.37% | 44,916,996.43 | 0.43% | 45,111,395.43 |
| 6. Total (Sum lines A1 thru A5c) | | 65,782,958.03 | -0.21% | 65,642,358.03 | 0.30% | 65,836,757.03 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 17,177,204.19 | | 17,477,805.19 |
| b. Step & Column Adjustment | | | | 300,601.00 | | 307,835.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 17,177,204.19 | 1.75% | 17,477,805.19 | 1.76% | 17,785,640.19 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 11,101,262.41 | | 11,295,534.41 |
| b. Step & Column Adjustment | | | | 194,272.00 | | 197,672.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 11,101,262.41 | 1.75% | 11,295,534.41 | 1.75% | 11,493,206.41 |
| 3. Employee Benefits | 3000-3999 | 17,832,027.19 | 1.89% | 18,168,495.19 | -2.13% | 17,780,741.20 |
| 4. Books and Supplies | 4000-4999 | 3,911,016.53 | -1.50% | 3,852,351.53 | -1.00% | 3,813,827.53 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 12,530,034.96 | -1.50% | 12,342,083.96 | -1.00% | 12,218,662.96 |
| 6. Capital Outlay | 6000-6999 | 45,623.00 | 0.00% | 45,623.00 | 0.00% | 45,623.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 3,082,610.00 | 0.00% | 3,082,610.00 | 0.00% | 3,082,610.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 180,942.00 | 0.00% | 180,942.00 | 0.00% | 180,942.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 65,860,720.28 | 0.89% | 66,445,445.28 | -0.07% | 66,401,253.29 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (77,762.25) | | (803,087.25) | | (564,496.26) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 1,447,190.56 | | 1,369,428.31 | | 566,341.06 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,369,428.31 | | 566,341.06 | | 1,844.80 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 1,369,428.31 | | 566,341.06 | | 1,844.80 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | 1,369,428.31 | | 566,341.06 | | 1,844.80 |
| (Line D3f must agree with line D2) | | | | | | |

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

| Description | Object Codes | 2019-20 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2020-21 Projection (C) | % Change (Cols. E-C/C) (D) | 2021-22 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 120,737,592.00 | 1.31% | 122,319,533.00 | 1.11% | 123,673,786.00 |
| 2. Federal Revenues | 8100-8299 | 5,703,971.00 | 0.00% | 5,703,971.00 | 0.00% | 5,703,971.00 |
| 3. Other State Revenues | 8300-8599 | 11,548,159.60 | -2.65% | 11,242,481.60 | 0.00% | 11,242,481.60 |
| 4. Other Local Revenues | 8600-8799 | 5,038,349.00 | 1.77% | 5,127,576.00 | 1.74% | 5,216,803.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 143,028,071.60 | 0.95% | 144,393,561.60 | 1.00% | 145,837,041.60 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 59,019,820.19 | | 60,052,667.19 |
| b. Step & Column Adjustment | | | | 1,032,847.00 | | 1,052,895.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | (500,000.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 59,019,820.19 | 1.75% | 60,052,667.19 | 0.92% | 60,605,562.19 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 21,562,485.41 | | 21,939,828.41 |
| b. Step & Column Adjustment | | | | 377,343.00 | | 383,947.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 21,562,485.41 | 1.75% | 21,939,828.41 | 1.75% | 22,323,775.41 |
| 3. Employee Benefits | 3000-3999 | 39,363,885.39 | 3.70% | 40,820,578.39 | -0.62% | 40,567,371.40 |
| 4. Books and Supplies | 4000-4999 | 7,279,919.35 | 0.42% | 7,310,481.35 | 0.69% | 7,361,184.35 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 20,133,715.96 | -0.35% | 20,062,324.96 | 0.08% | 20,078,079.96 |
| 6. Capital Outlay | 6000-6999 | 105,323.00 | 0.00% | 105,323.00 | 0.00% | 105,323.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 3,082,610.00 | 0.00% | 3,082,610.00 | 0.00% | 3,082,610.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (381,633.00) | 0.00% | (381,633.00) | 0.00% | (381,633.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 355,221.00 | 0.00% | 355,221.00 | 0.00% | 355,221.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 150,521,347.30 | 1.88% | 153,347,401.30 | 0.49% | 154,097,494.31 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (7,493,275.70) | | (8,953,839.70) | | (8,260,452.71) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 13,496,279.88 | | 6,003,004.18 | | (2,950,835.52) |
| 2. Ending Fund Balance (Sum lines C and D1) | | 6,003,004.18 | | (2,950,835.52) | | (11,211,288.23) |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 25,000.00 | | 25,000.00 | | 25,000.00 |
| b. Restricted | 9740 | 1,369,428.31 | | 566,341.06 | | 1,844.80 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 102,105.79 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 4,506,470.08 | | 4,600,422.04 | | 4,622,924.83 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | (8,142,598.62) | | (15,861,057.86) |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 6,003,004.18 | | (2,950,835.52) | | (11,211,288.23) |

| Description | Object Codes | 2019-20 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2020-21 Projection (C) | % Change (Cols. E-C/C) (D) | 2021-22 Projection (E) |
|---|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 102,105.79 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 4,506,470.08 | | 4,600,422.04 | | 4,622,924.83 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | (8,142,598.62) | | (15,861,057.86) |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 4,608,575.87 | | (3,542,176.58) | | (11,238,133.03) |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 3.06% | | -2.31% | | -7.29% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | | | | | |
| | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | | | | | |
| | | 10,642.57 | | 10,458.26 | | 10,103.94 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 150,521,347.30 | | 153,347,401.30 | | 154,097,494.31 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 150,521,347.30 | | 153,347,401.30 | | 154,097,494.31 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 4,515,640.42 | | 4,600,422.04 | | 4,622,924.83 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 4,515,640.42 | | 4,600,422.04 | | 4,622,924.83 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | NO | | NO |

| 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 | 72,922.23 | 0.00 | 0.00 | (381,633.00) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 355,221.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 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 | 4,500.00 | 0.00 | 123,000.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 19,000.00 | 0.00 | 97,889.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (98,957.03) | 160,744.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 355,221.00 | 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 | 2,534.80 | 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 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 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 | 98,957.03 | (98,957.03) | 381,633.00 | (381,633.00) | 355,221.00 | 355,221.00 | 0.00 | 0.00 |

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|-------------------------------------|--------------------------------------|------------------------------|----------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 64,795.50 | 0.00 | 0.00 | (381,633.00) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 355,221.00 | | |
| Fund Reconciliation | | | | | | | | |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 4,681.00 | 0.00 | 123,000.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 19,000.00 | 0.00 | 97,889.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (88,476.50) | 160,744.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 355,221.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

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 | 88,476.50 | (88,476.50) | 381,633.00 | (381,633.00) | 355,221.00 | 355,221.00 | | |

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 | 10,655 | 10,879 | | |
| Charter School | | | | |
| Total ADA | 10,655 | 10,879 | N/A | Met |
| Second Prior Year (2017-18) | | | | |
| District Regular | 11,076 | 10,911 | | |
| Charter School | | | | |
| Total ADA | 11,076 | 10,911 | 1.5% | Not Met |
| First Prior Year (2018-19) | | | | |
| District Regular | 10,916 | 10,746 | | |
| Charter School | | 0 | | |
| Total ADA | 10,916 | 10,746 | 1.6% | Not Met |
| Budget Year (2019-20) | | | | |
| District Regular | 10,643 | | | |
| Charter School | 0 | | | |
| Total ADA | 10,643 | | | |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

The District used a moderate enrollment projection for the original budget adoption for the 2017/18 and 2018/19 fiscal years, rather than a conservative projection. The moderate projection estimated enrollment growth due to new housing developments, which didn't end up having a positive impact on enrollment.

- 1b. STANDARD NOT MET - Funded ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District used a moderate enrollment projection for the original budget adoption for the 2017/18 and 2018/19 fiscal years, rather than a conservative projection. The moderate projection estimated enrollment growth due to new housing developments, which didn't end up having a positive impact on enrollment.

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 | 11,220 | 11,489 | | |
| Charter School | | | | |
| Total Enrollment | 11,220 | 11,489 | N/A | Met |
| Second Prior Year (2017-18) | | | | |
| District Regular | 11,594 | 11,523 | | |
| Charter School | | | | |
| Total Enrollment | 11,594 | 11,523 | 0.6% | Met |
| First Prior Year (2018-19) | | | | |
| District Regular | 11,490 | 11,345 | | |
| Charter School | | | | |
| Total Enrollment | 11,490 | 11,345 | 1.3% | Not Met |
| Budget Year (2019-20) | | | | |
| District Regular | 11,241 | | | |
| Charter School | | | | |
| Total Enrollment | 11,241 | | | |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The District used a moderate enrollment projection for the original budget adoption for the 2017/18 and 2018/19 fiscal years, rather than a conservative projection. The moderate projection estimated enrollment growth due to new housing developments, which didn't end up having a positive impact on enrollment.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CBEDS Actual (Criterion 2, Item 2A) | Historical Ratio of ADA to Enrollment |
|--|---|--|--|
| Third Prior Year (2016-17) | | | |
| District Regular | 10,868 | 11,489 | |
| Charter School | | 0 | |
| Total ADA/Enrollment | 10,868 | 11,489 | 94.6% |
| Second Prior Year (2017-18) | | | |
| District Regular | 10,907 | 11,523 | |
| Charter School | | | |
| Total ADA/Enrollment | 10,907 | 11,523 | 94.7% |
| First Prior Year (2018-19) | | | |
| District Regular | 10,746 | 11,345 | |
| Charter School | 0 | | |
| Total ADA/Enrollment | 10,746 | 11,345 | 94.7% |
| Historical Average Ratio: | | | 94.7% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 95.2% |

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 | 10,643 | 11,241 | | |
| Charter School | 0 | | | |
| Total ADA/Enrollment | 10,643 | 11,241 | 94.7% | Met |
| 1st Subsequent Year (2020-21) | | | | |
| District Regular | 10,458 | 10,999 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 10,458 | 10,999 | 95.1% | Met |
| 2nd Subsequent Year (2021-22) | | | | |
| District Regular | 10,104 | 10,626 | | |
| Charter School | | | | |
| Total ADA/Enrollment | 10,104 | 10,626 | 95.1% | 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) | 10,789.39 | 10,685.78 | 10,458.00 | 10,104.00 |
| b. Prior Year ADA (Funded) | | 10,789.39 | 10,685.78 | 10,458.00 |
| c. Difference (Step 1a minus Step 1b) | | (103.61) | (227.78) | (354.00) |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | -0.96% | -2.13% | -3.38% |
| Step 2 - Change in Funding Level | | | | |
| a. Prior Year LCFF Funding | | 116,500,455.00 | 117,995,704.00 | 119,516,957.00 |
| b1. COLA percentage | | 3.26% | 3.00% | 2.80% |
| b2. COLA amount (proxy for purposes of this criterion) | | 3,797,914.83 | 3,539,871.12 | 3,346,474.80 |
| c. Economic Recovery Target Funding (current year increment) | | | N/A | N/A |
| d. Total (Lines 2b2 plus Line 2c) | | 3,797,914.83 | 3,539,871.12 | 3,346,474.80 |
| e. Percent Change Due to Funding Level (Step 2d divided by Step 2a) | | 3.26% | 3.00% | 2.80% |
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e) | | | | |
| | | 2.30% | 0.87% | -0.58% |
| LCFF Revenue Standard (Step 3, plus/minus 1%): | | 1.30% to 3.30% | -1.13% to 1.87% | -1.58% to .42% |

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) | 14,910,229.00 | 14,815,348.00 | | |
| 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) | 116,929,995.00 | 118,035,016.00 | 119,516,957.00 | 120,871,210.00 |
| District's Projected Change in LCFF Revenue: | | 0.95% | 1.26% | 1.13% |
| LCFF Revenue Standard: | | 1.30% to 3.30% | -1.13% to 1.87% | -1.58% to .42% |
| Status: | | Not Met | Met | Not Met |

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The District's ongoing declining enrollment projection is affecting the LCFF revenue projections, causing variances out of the standard range.

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) | 66,666,692.85 | 76,600,469.22 | 87.0% |
| Second Prior Year (2017-18) | 68,124,631.77 | 78,396,033.19 | 86.9% |
| First Prior Year (2018-19) | 72,330,180.83 | 84,637,526.40 | 85.5% |
| | Historical Average Ratio: | | 86.5% |

| 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% |
| | 83.5% to 89.5% | 83.5% to 89.5% | 83.5% to 89.5% |

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) | 73,835,697.20 | 84,305,406.02 | 87.6% | Met |
| 1st Subsequent Year (2020-21) | 75,871,239.20 | 86,546,735.02 | 87.7% | Met |
| 2nd Subsequent Year (2021-22) | 76,437,121.20 | 87,341,020.02 | 87.5% | 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): | 2.30% | 0.87% | -0.58% |
| 2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%): | -7.70% to 12.30% | -9.13% to 10.87% | -10.58% to 9.42% |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -2.70% to 7.30% | -4.13% to 5.87% | -5.58% to 4.42% |

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) | 8,714,436.28 | | |
| Budget Year (2019-20) | 5,703,971.00 | -34.55% | Yes |
| 1st Subsequent Year (2020-21) | 5,703,971.00 | 0.00% | No |
| 2nd Subsequent Year (2021-22) | 5,703,971.00 | 0.00% | No |

Explanation:
(required if Yes)

The 2018/19 budget includes prior year carry-over.

| | | | |
|---|---------------|---------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) | | | |
| First Prior Year (2018-19) | 13,866,092.69 | | |
| Budget Year (2019-20) | 11,548,159.60 | -16.72% | Yes |
| 1st Subsequent Year (2020-21) | 11,242,481.60 | -2.65% | No |
| 2nd Subsequent Year (2021-22) | 11,242,481.60 | 0.00% | No |

Explanation:
(required if Yes)

The 2018/19 budget includes prior year carry-over.

| | | | |
|---|--------------|-------|----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) | | | |
| First Prior Year (2018-19) | 5,024,541.75 | | |
| Budget Year (2019-20) | 5,038,349.00 | 0.27% | No |
| 1st Subsequent Year (2020-21) | 5,127,576.00 | 1.77% | No |
| 2nd Subsequent Year (2021-22) | 5,216,803.00 | 1.74% | No |

Explanation:
(required if Yes)

| | | | |
|--|---------------|---------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4) | | | |
| First Prior Year (2018-19) | 11,537,426.18 | | |
| Budget Year (2019-20) | 7,279,919.35 | -36.90% | Yes |
| 1st Subsequent Year (2020-21) | 7,310,481.35 | 0.42% | No |
| 2nd Subsequent Year (2021-22) | 7,361,184.35 | 0.69% | No |

Explanation:
(required if Yes)

The 2018/19 budget includes prior year carry-over.

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

| | | | |
|-------------------------------|---------------|--------|-----|
| First Prior Year (2018-19) | 21,649,335.42 | | |
| Budget Year (2019-20) | 20,133,715.96 | -7.00% | Yes |
| 1st Subsequent Year (2020-21) | 20,062,324.96 | -0.35% | No |
| 2nd Subsequent Year (2021-22) | 20,078,079.96 | 0.08% | No |

Explanation:
(required if Yes)

The 2018/19 budget includes prior year carry-over.

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) | 27,605,070.72 | | |
| Budget Year (2019-20) | 22,290,479.60 | -19.25% | Not Met |
| 1st Subsequent Year (2020-21) | 22,074,028.60 | -0.97% | Met |
| 2nd Subsequent Year (2021-22) | 22,163,255.60 | 0.40% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B) | | | |
| First Prior Year (2018-19) | 33,186,761.60 | | |
| Budget Year (2019-20) | 27,413,635.31 | -17.40% | Not Met |
| 1st Subsequent Year (2020-21) | 27,372,806.31 | -0.15% | Met |
| 2nd Subsequent Year (2021-22) | 27,439,264.31 | 0.24% | 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)

The 2018/19 budget includes prior year carry-over.

Explanation:

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

The 2018/19 budget includes prior year carry-over.

Explanation:

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

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

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

The 2018/19 budget includes prior year carry-over.

Explanation:

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

The 2018/19 budget includes prior year carry-over.

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

| | | | | |
|--|----------------|---|---|---------|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) | 150,521,347.30 | | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | 0.00 | 3% Required Minimum Contribution (Line 2c times 3%) | Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account | Status |
| c. Net Budgeted Expenditures and Other Financing Uses | 150,521,347.30 | 4,515,640.42 | 4,076,160.00 | Not Met |

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

The District's plans to contribute the required 3% of actual expenditures to the Restricted Maintenance Account, however, this figure is different from 3% of total budgeted expenditures.

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) | 3,856,810.00 | 4,418,954.98 | 0.00 |
| c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 8,638,664.36 | 9,003,311.85 | 12,049,089.32 |
| d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | 0.00 | 0.00 | 0.00 |
| e. Available Reserves (Lines 1a through 1d) | 12,495,474.36 | 13,422,266.83 | 12,049,089.32 |
| 2. Expenditures and Other Financing Uses | | | |
| a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 128,915,490.80 | 138,204,957.03 | 154,683,914.83 |
| 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) | 128,915,490.80 | 138,204,957.03 | 154,683,914.83 |
| 3. District's Available Reserve Percentage (Line 1e divided by Line 2c) | 9.7% | 9.7% | 7.8% |
| District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3): | 3.2% | 3.2% | 2.6% |

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) | (323,263.12) | 76,955,690.22 | 0.4% | Met |
| Second Prior Year (2017-18) | 926,792.47 | 78,847,465.19 | N/A | Met |
| First Prior Year (2018-19) | (1,398,177.51) | 84,992,747.40 | 1.6% | Met |
| Budget Year (2019-20) (Information only) | (7,415,513.45) | 84,660,627.02 | | |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

| Fiscal Year | Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column) | | Beginning Fund Balance Variance Level (If overestimated, else N/A) | Status |
|--|--|-----------------------------|--|--------|
| | Original Budget | Estimated/Unaudited Actuals | | |
| Third Prior Year (2016-17) | 7,251,183.91 | 12,843,737.48 | N/A | Met |
| Second Prior Year (2017-18) | 9,668,993.00 | 12,520,474.36 | N/A | Met |
| First Prior Year (2018-19) | 13,321,345.06 | 13,447,266.83 | N/A | Met |
| Budget Year (2019-20) (Information only) | 12,049,089.32 | | | |

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.) | 10,643 | 10,458 | 10,104 |
| 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 | 0.00 | 0.00 |

10B. Calculating the District's Reserve Standard

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

| | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 150,521,347.30 | 153,347,401.30 | 154,097,494.31 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 150,521,347.30 | 153,347,401.30 | 154,097,494.31 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 4,515,640.42 | 4,600,422.04 | 4,622,924.83 |
| 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) | 4,515,640.42 | 4,600,422.04 | 4,622,924.83 |

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) | 102,105.79 | | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 4,506,470.08 | 4,600,422.04 | 4,622,924.83 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 0.00 | (8,142,598.62) | (15,861,057.86) |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b) | 0.00 | | |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c) | 0.00 | | |
| 8. District's Budgeted Reserve Amount (Lines C1 thru C7) | 4,608,575.87 | (3,542,176.58) | (11,238,133.03) |
| 9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 3.06% | -2.31% | -7.29% |
| District's Reserve Standard (Section 10B, Line 7): | 4,515,640.42 | 4,600,422.04 | 4,622,924.83 |
| Status: | Met | Not Met | Not Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

The District recognizes the need to make reductions and reduce deficit spending. The District plans to have a reduction plan in effect by the Second Interim period of 2019/20.

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) | (39,309,887.15) | | | |
| Budget Year (2019-20) | (44,751,918.43) | 5,442,031.28 | 13.8% | Not Met |
| 1st Subsequent Year (2020-21) | (44,916,996.43) | 165,078.00 | 0.4% | Met |
| 2nd Subsequent Year (2021-22) | (45,111,395.43) | 194,399.00 | 0.4% | Met |
| 1b. Transfers In, General Fund * | | | | |
| First Prior Year (2018-19) | 0.00 | | | |
| Budget Year (2019-20) | 0.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2020-21) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2021-22) | 0.00 | 0.00 | 0.0% | Met |
| 1c. Transfers Out, General Fund * | | | | |
| First Prior Year (2018-19) | 355,221.00 | | | |
| Budget Year (2019-20) | 355,221.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2020-21) | 355,221.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2021-22) | 355,221.00 | 0.00 | 0.0% | Met |

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

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

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

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

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

Explanation:
(required if NOT met) The District's contribution to Special Education and to the restricted Supplemental/Concentration resource are projected to increase for 2019/20. The 2018/19 LCAP budget contained carry-over from the 2017/18 fiscal year. The District anticipates nocarry-over in the restricted LCAP resource for 2019/20.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

| |
|--|
| |
|--|

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

Project Information:
(required if YES)

| |
|--|
| |
| |
| |
| |
| |
| |
| |

S6. Long-term Commitments

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

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

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

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

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

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 | Funding Sources (Revenues) | SACS Fund and Object Codes Used For: Debt Service (Expenditures) | Principal Balance as of July 1, 2019 |
|-------------------------------|----------------------|----------------------------|---|--------------------------------------|
| Capital Leases | | | | |
| Certificates of Participation | 15 | Redevelopment Funds | 25/9102 | 20,330,000 |
| General Obligation Bonds | 27 | Property Tax | 51/0000/7439 | 268,789,211 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

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

| Type of Commitment | # of Years Remaining | Funding Sources (Revenues) | SACS Fund and Object Codes Used For: Debt Service (Expenditures) | Principal Balance as of July 1, 2019 |
|-----------------------|----------------------|----------------------------|---|--------------------------------------|
| Lease Agreement - MOT | 6 | Redevelopment Funds | 25/9198 | 3,383,000 |
| | | | | |
| | | | | |
| TOTAL: | | | | 292,502,211 |

| Type of Commitment (continued) | Prior Year (2018-19) Annual Payment (P & I) | Budget Year (2019-20) Annual Payment (P & I) | 1st Subsequent Year (2020-21) Annual Payment (P & I) | 2nd Subsequent Year (2021-22) Annual Payment (P & I) |
|--|--|---|---|---|
| Capital Leases | | | | |
| Certificates of Participation | 1,714,879 | 1,755,455 | 1,790,962 | 1,818,214 |
| General Obligation Bonds | 5,845,000 | 6,000,000 | 6,000,000 | 6,165,000 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (continued): | | | | |
| Lease Agreement - MOT | 522,270 | 522,270 | 522,270 | 522,270 |
| | | | | |
| | | | | |
| Total Annual Payments: | 8,082,149 | 8,277,725 | 8,313,232 | 8,505,484 |
| 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)

The annual increase in GO Bonds will be funded by property owners in the city of Pittsburg. The annual increase in COP payments will be funded by the district's reserve of redevelopment funds.

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?

Pay-as-you-go

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

| | Self-Insurance Fund | Governmental Fund |
|--|---------------------|-------------------|
| | 0 | 0 |

4. OPEB Liabilities

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

| |
|---------------|
| 31,860,458.00 |
| 1,869,848.00 |
| 29,990,610.00 |
| Actuarial |
| Jun 17, 2019 |

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. | 3,872,650.00 | 3,872,650.00 | 3,872,650.00 |
| b. | 1,266,578.35 | 1,266,578.35 | 1,266,578.35 |
| c. | 823,348.00 | 1,015,737.00 | 1,233,145.00 |
| d. | 222 | 222 | 222 |

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 | 615.1 | 626.9 | 626.9 | 620.9 |

Certificated (Non-management) Salary and Benefit Negotiations

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

| |
|----|
| No |
|----|

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

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

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

| |
|---|
| Negotiations are unsettled for the certificated bargaining group for the 2018/19 fiscal year. |
|---|

Negotiations Settled

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

| |
|--|
| |
|--|

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

| |
|--|
| |
|--|

If Yes, date of Superintendent and CBO certification:

| |
|--|
| |
|--|

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

| |
|--|
| |
|--|

If Yes, date of budget revision board adoption:

| |
|--|
| |
|--|

4. Period covered by the agreement:

Begin Date:

| |
|--|
| |
|--|

End Date:

| |
|--|
| |
|--|

5. Salary settlement:

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

| | | |
|--|--|--|
| | | |
|--|--|--|

One Year Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

% change in salary schedule from prior year
or

| |
|--|
| |
|--|

Multiyear Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| |
|--|
| |
|--|

Negotiations Not Settled

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

| |
|---------|
| 593,020 |
|---------|

7. Amount included for any tentative salary schedule increases

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

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

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

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

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:

| | | |
|--|--|--|
| | | |
| | | |

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

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 | 415.9 | 448.5 | 448.5 | 448.5 |

Classified (Non-management) Salary and Benefit Negotiations

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

| |
|-----|
| Yes |
|-----|

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

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

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

| |
|--|
| |
|--|

Negotiations Settled

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

| |
|--------------|
| Jun 10, 2019 |
|--------------|

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

| |
|-----|
| Yes |
|-----|

If Yes, date of Superintendent and CBO certification:

| |
|--------------|
| Jun 24, 2019 |
|--------------|

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

| |
|-----|
| Yes |
|-----|

If Yes, date of budget revision board adoption:

| |
|--------------|
| Jun 26, 2019 |
|--------------|

4. Period covered by the agreement:

Begin Date:

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

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)?

| | | |
|-----|-----|-----|
| Yes | Yes | Yes |
|-----|-----|-----|

One Year Agreement

Total cost of salary settlement

| | | |
|---------|---------|---------|
| 309,292 | 313,931 | 318,640 |
|---------|---------|---------|

% change in salary schedule from prior year

| |
|------|
| 2.0% |
|------|

or

Multiyear Agreement

Total cost of salary settlement

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| | | |
|--|--|--|
| | | |
|--|--|--|

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

| |
|--|
| |
|--|

Negotiations Not Settled

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

| |
|--|
| |
|--|

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) |
|--------------------------|----------------------------------|----------------------------------|
| | | |
| | | |
| | | |

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:

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

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) |
|--------------------------|----------------------------------|----------------------------------|
| | | |
| | | |
| | | |

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) |
|--------------------------|----------------------------------|----------------------------------|
| | | |
| | | |

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 | 89.7 | 83.7 | 83.7 | 83.7 |

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

| |
|-----|
| n/a |
|-----|

If Yes, complete question 2.

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

| |
|--|
| |
|--|

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

| | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|--------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Negotiations Not Settled

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

| |
|--|
| |
|--|

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

| |
|-----|
| Yes |
|-----|

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

| |
|--------------|
| Jun 26, 2019 |
|--------------|

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

| |
|-----|
| Yes |
|-----|

ADDITIONAL FISCAL INDICATORS

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

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

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

- 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



PITTSBURG UNIFIED SCHOOL DISTRICT

APPENDIX 1 BUDGET CALENDAR

**PITTSBURG UNIFIED SCHOOL DISTRICT
2019-2020
BUDGET DEVELOPMENT CALENDAR**

2019

| Date | Description | Responsibility |
|----------------------------|---|---|
| January 4-8 | Review enrollment projections to prepare Second Interim | Associate Superintendent, Finance Director |
| January 4-31 | Update budgets | Finance Director |
| January 4-16 | Governors Budget | Business Services |
| January 11-18 | Governors Budget Workshop/review | Cabinet, Finance Director |
| January 14-25 | Convene Budget Sub-Committee | |
| January 15 | Receive Audit Report | Board of Education |
| January 31 | Release preliminary enrollment projections for FY 2018-19 | Associate Superintendent, Finance Director |
| February 1-8 | Project Staffing and Budget Assumptions | Cabinet, Finance Director |
| February 20 | Approve particular kind of service needs | Board of Education |
| February 28 | Complete entries for second interim report | Finance Director |
| March 13 | Second Interim Report approved | Board of Education |
| March 15 | Second Interim Report sent to the county for approval | Finance Director |
| March 15 | Issue notices for non-elect certificated positions | Human resources |
| March 20 | Update Budget to Board | Associate Superintendent |
| March 29 | Allocation worksheets sent to sites and departments due April 30 | Finance Director |
| April 17 | LCAP Workshop | Board of Education |
| April 15-26 | Staffing allocations to sites | Assistant Superintendent of Human Resources, Associate Superintendent, Finance Director |
| April 30 | Deadline for sites to return budget worksheets | Administrators, Directors, Managers |
| May 1-15 | Governor's May revise | Associate Superintendent, Finance Director |
| May 22 | Update on Governors May revise | Board of Education |
| May 1-31 | Data entry of budget information into Finance System | Finance Director |
| June 5 | Public Hearing - LCAP and Budget | Board of Education |
| June 3-14 | Draft budget prepared and revised | Cabinet, Finance Director |
| June 26 | Budget Adoption | Board of Education |
| FISCAL YEAR 2019-20 | | |
| July through August | Close Books for Fiscal Year 2018-19 | Business Services |
| August 7 | 2019-20 Revised Budget approved; if applicable | Board of Education |
| September 11 | Unaudited Actuals presented to the Board | Finance Director |
| September 13 | Unaudited Actuals sent to county office of education for review | Finance Director |
| September 3-27 | Review and Revise all categorically funded projects | Business Services |
| October 1-31 | Work on First Interim Budget Report | Business Services |
| November 1-29 | Update information on budget assumptions | Business Services |
| November 1-29 | Prepare First Interim Budget Report | Finance Director |
| December 11 | Approve First Interim Budget Report | Board of Education |
| December 13 | First Interim Budget Report send to county office of education for review | Finance Director |

**PITTSBURG UNIFIED SCHOOL DISTRICT
2019-2020
BUDGET DEVELOPMENT CALENDAR**

2020

| Date | Description | Responsibility |
|---------------|--|---|
| January 3-8 | Review enrollment projections to prepare Second Interim | Associate Superintendent, Finance Director |
| January 3-29 | Update budgets | Finance Director |
| January 3-15 | Governors Budget | Business Services |
| January 10-17 | Governors Budget Workshop/review | Cabinet, Finance Director |
| January 10-24 | Convene Budget Sub-committee | |
| January 15 | Receive Audit Report | Board of Education |
| January 30 | Release preliminary enrollment projections for FY 2019-20 | Associate Superintendent, Finance Director |
| February 3-7 | Project Staffing and Budget Assumptions | Cabinet, Finance Director |
| February 18 | Approve particular kind of service needs | Board of Education |
| February 28 | Complete entries for second interim report | Finance Director |
| March 11 | Second Interim Report approved | Board of Education |
| March 13 | Second Interim Report sent to the county for approval | Finance Director |
| March 16 | Issue notices for non-elect certificated positions | Human Resources |
| March 25 | Update Budget to Board | Associate Superintendent |
| March 30 | Allocation worksheets sent to sites and departments due April 30 | Finance Director |
| April 8 | Budget study session | Board of Education |
| April 15-30 | Staffing allocations to sites | Assistant Superintendent of Human Resources, Associate Superintendent, Finance Director |
| April 30 | Deadline for sites to return budget worksheets | Administrators, Directors, Managers |
| May 1-13 | Governor's May revise | Associate Superintendent, Finance Director |
| May 20 | Update on Governors May revise | Board of Education |
| May 1-31 | Data entry of budget information into Finance System | Finance Director |
| June 3 | Public Hearing-LCAP and Budget | Board of Education |
| June 3-12 | Draft budget prepared and revised | Cabinet, Finance Director |
| June 24 | Budget Adoption | Board of Education |



PITTSBURG UNIFIED SCHOOL DISTRICT

APPENDIX 2

SACS STRUCTURE

**STANDARDIZED ACCOUNT CODE STRUCTURE (SACS)
PITTSBURG UNIFIED SCHOOL DISTRICT**

The major budget control is through the proper classification of all expenditures by the utilization of twenty five digit expenditure codes. The standardized account code structure currently in use has been developed by the state of California to insure that all districts are reporting their budgets in the same standard manner. The fund and resource codes will allow the tracking of specific activities and sources of income. Listed below is an explanation of the account code structure. The major distinguishing expenditure code is the object of expenditure.

| A | B | C | D | E | F | G | H |
|-------------|-----------------|-------------|-----------------|-------------|----------------|------------|---------------|
| FUND | RESOURCE | GOAL | FUNCTION | SITE | PROJECT | DUO | OBJECT |
| 00 | 0000 | 0000 | 0000 | 000 | 0 | 000 | 0000 |

- A. This two-digit number indicates the FUND. A fund is a self-balancing set of financial accounts established to carry on specific activities. In the example, Fund 01 is the General Fund. Additional fund codes have been set up for:
- Adult Education Fund - 11
 - Child Development Fund - 12
 - Child Nutrition (Cafeteria) Fund - 13
 - Deferred Maintenance Fund – 14
 - Special Reserve Fund – 17
 - Postemployment Benefits (Retiree Trust) Fund - 20
 - Capital Building Bond Fund - 21
 - Capital Facilities Fund - 25
 - State School Facilities - 35
 - Capital Building Reserves - 40
 - Bond Interest & Redemption Funds – 51
 - Foundation Trust Fund – 73
 - Warrant Pass Through Fund – 76
 - Student Body Fund - 95
- B. This four-digit number is the RESOURCE code. The resource code tracks activities funded with revenues that have financial reporting requirements such as special education. In addition, the resource code separates unrestricted from restricted funds. The unrestricted funds are coded in resources 0000 - 1999. The restricted funds are coded in resources 2000-9999. All resource codes must be balanced individually.
- C. The GOAL code is a four-digit code which defines an objective related to an instructional setting or a special population. An example would be 1110 which means regular education k-12. This field is used to account for the cost of instruction and other services.
- D. FUNCTION is also a four-digit code. The purpose of the function field is to designate a general operational area and /or a type of activity. The function field in conjunction with certain goals plays an important part in determining the district indirect cost rate. Some examples of function codes are 2700 school administration, 8100 plant maintenance and operations, 1000 instruction. The district uses a function code to identify programs which do not have a specific resource code.
- E. SCHOOL code is a three-digit code which is used to define the specific site that the budget services. Each site has two codes.
- F. PROJECT code is a seldom used code used when a federal grant spans multiple fiscal years. It is normal to find a 0 in this code location.
- G. The DUO field is a three-digit field which the District can use to designate anything unique to this district. Currently we place a nine in the first position to indicate funds carried over from a previous year. When not in use, four zeros fill this position.
- H. OBJECT codes are used to classify revenues by general sources and types. In addition object codes are used to classify expenditures according to types of items purchased or services obtained. The object code is a four-digit code.



PITTSBURG UNIFIED SCHOOL DISTRICT

APPENDIX 3

GLOSSARY OF

TERMS

Glossary of Terms

PITTSBURG UNIFIED SCHOOL DISTRICT

ABATEMENT: A complete or partial cancellation of an expenditure or revenue.

ABATEMENT OF EXPENDITURES: Return or cancellation of part or all of a charge previously made, usually resulting from the provisions of goods or materials of a quality other than specified, for which allowances or refunds are made or which results in a resale of the materials originally purchased. The term can be applied to a loss of or damage to property and applies to both current expenditures and capital outlay expenditures.

ABATEMENT OF REVENUE: The return or cancellation of all or some part of any specific revenue previously recorded.

ACCOUNTING PERIOD: A period of time for which records are maintained and at the end of which financial statements are prepared covering the period.

ACCOUNT NUMBERS OR LETTER: Numbers and/or letters that are assigned to the ordinary titles of accounts are for classification of accounts and ease of reference.

ACCOUNTS PAYABLE: Amounts due and owed to private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not paid. Does not include amounts due to other funds of the same local educational agency.

ACCOUNTS RECEIVABLE: Amounts due and owed from private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not received. Does not include amounts due from other funds of the same local educational agency.

ACCRUAL BASIS: That method of accounting in which revenue is recorded when earned, even though not collected, and expenses are recorded when the liabilities are incurred, even if not yet paid.

ACCRUED EXPENDITURES: Expenditures incurred during the current account period which are not paid until subsequent accounting period.

ACCRUED REVENUE: Revenue earned during the current accounting period but which is not collected until the following accounting period.

ACTUARIAL BASIS: A basis used in computing the amount of contributions to be made periodically to a fund so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund. The factors taken into account in arriving at the amount include the length of time over which each collection or payment is to be made and the rate of return compounded on such amounts over its life.

AD VALOREM TAX: A tax based on a percent of the value of goods or services.

AGENCY FUND: A fund consisting of resources received and held by an LEA as an agent for others.

ALLOCATION: Division or distribution in accordance with a predetermined plan.

ALLOWANCE: A provision for valuing an asset at net, such as an allowance for bad debts. The allowance for bad debts would be deducted from accounts receivable to reflect the probable collectible receivables.

Glossary of Terms

PITTSBURG UNIFIED SCHOOL DISTRICT

APPORTIONMENT: Allocation of state or federal aid, district taxes, or other moneys among LEA's or other governmental units.

APPORTIONMENT NOTICE: A document notifying LEAs when moneys have been deposited with the county treasurer.

APPRAISAL: An estimate of property value made by the use of systematic procedures based on physical inspection and inventory, engineering studies and other economic features.

APPROPRIATION: An authorization, granted by the governing board, to make expenditures and to incur obligation for special purposes. An appropriation is usually limited in purpose, amount, and the time period during which it may be expended.

APPROPRIATION LEDGER: A subsidiary ledger containing an account for each appropriation. Each account usually shows the amount originally appropriated in the budget, budget increases or decreases during the year, expenditures, encumbrances, unencumbered balances, and other related information.

ASSEMBLY BILLS: AB-8, AB65, AB-777, AB-87: See Legislation.

ASSESSED VALUATION: Value placed on personal and real property by a governmental unit for taxation purposes.

ASSETS: Resources that are held or owned by an LEA and that have monetary value.

AUDIT: An examination of documents, records, and accounts for the purpose of (1) determining the propriety of transactions; (2) ascertaining whether all transactions are recorded properly; and (3) determining whether statements that are drawn from accounts reflect an accurate picture of financial operations and financial status for a given period of time.

AUDIT PROGRAM: A detailed outline of work to be done and the procedure to be followed during the audit.

AVAILABLE CASH: Cash that is on hand or on deposit in a given fund and that is unencumbered and can be utilized for meeting current obligations.

AVERAGE DAILY ATTENDANCE (ADA): Total approved days of attendance in the LEA divided by the number of days the schools in the LEA are in session for at least the required minimum day.

BAILOUT LEGISLATION: Emergency laws and the State Budget Act enacted by the California Legislature in June and July, 1978, following the passage of Proposition 13. They have been amended by subsequent legislation.

BALANCE SHEET: A statement that shows assets, liabilities, and fund balance or fund deficit of an entity at a specific date and is properly classified to exhibit the financial condition of the entity as of that specific date.

BARGAINING: The range of subject which are negotiated between school districts and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours and working conditions; PERB is responsible for interpreting disputes about scope.

Glossary of Terms

PITTSBURG UNIFIED SCHOOL DISTRICT

BASIS OF ACCOUNTING: The time at which revenues, expenditures, transfers, and related liabilities and assets are recognized in the accounts and reported in the financial statements.

BASIC AID: The minimum grant of \$120 per K-12 pupil guaranteed by the State Constitution. This amount is part of a school district's revenue.

BILINGUAL EDUCATION: Programs serving students with limited proficiency in English. Some federal and state categorical funds are available for bilingual education programs.

BLOCK GRANT: A lump sum allocation of special purpose funds (see ECIA, chapter 2) The same term is sometimes used to describe a district's total revenue limit.

BOND: A certificate containing a written promise to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and specifying interest at a fixed rate, usually payable periodically.

BOND DISCOUNT: The excess of the face value at which a bond is acquired or sold over its face value. (The price does not include accrued interest at the date of acquisition or sale.)

BOND PREMIUM: The excess of the price at which a bond is acquired or sold over its face value. (The price does not include accrued interest at the date of acquisition or sale.)

BONDED DEBT: That portion of indebtedness represented by outstanding bonds.

BONDED DEBT SERVICE: Expenditures that are incurred for interest and redemption of bonds.

BONDED INDEBTEDNESS: An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Districts may levy a local property tax to repay debts which were approved prior to June 1978; Proposition 13 prevents them from incurring new indebtedness.

BONDS AUTHORIZED AND UNISSUED: Legally authorized bonds that have not been sold and that may be sold without further authorization.

BUDGET: A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

BUDGET ACT: The legislative vehicle for the State's budget appropriations. It must be passed by a two-thirds vote of each house and sent to the Governor by June 15th each year. The Governor may reduce or delete individual items but may not make increases.

BUDGETARY ACCOUNTS: Those accounts which make it possible for a budgetary type fund (governmental fund) to show how (1) estimated revenue and revenue realized to date compare; and (2) expenditures and encumbrances compare with appropriations during the fiscal period. The budgetary accounts are estimated revenue, appropriations and encumbrances.

BUDGETARY CONTROL: The management of financial transactions in accordance with an approved plan of estimated revenues and expenditures.

BUDGETING: The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

Glossary of Terms

PITTSBURG UNIFIED SCHOOL DISTRICT

CALIFORNIA ASSESSMENT PROGRAM (CAP): The California Assessment Program state matrix tests which must be taken by students in grades 3, 6, 8, and 12 (and grade 10 b7 1985). Scores are reported by school and by district but not for individual students.

CALIFORNIA BASIC EDUCATION SKILLS TEST (CBEST): The California Basic Education Skills Test is required of anyone who seeks certification as a teacher, the test covers reading, writing, and mathematics.

CALIFORNIA BASIC EDUCATIONAL DATA SYSTEM (CBEDS): The California Basic Educational Data System compiles educational demographic data for each school district within the State of California. Information is collected and submitted by each school district on CBEDS Day (October 15th) and March 31st (P2) annually.

CAP: See California Assessment Program.

CAPITAL ASSETS: See Fixed Assets.

CAPITAL OUTLAY: Amounts paid for the acquisition of fixed assets or additions to fixed assets, including land or existing buildings, the improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial and additional equipment.

CAPITAL OUTLAY FUND FOR PUBLIC HIGHER EDUCATION (COFPE): The Capital Outlay Fund for Public Higher Education is supported by revenue from oil on state-owned land. Some tidelands oil revenues are appropriated for K-12 capital outlay needs.

CAPITAL PROJECTS FUND: Funds established to account for financial resources that are to be used for the acquisition of major capital facilities.

CASH: Currency, checks, postal and express money orders, and banker's drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. Any restriction or limitation as the availability of cash should be indicated.

CASH ADVANCE: Cash apportioned in advance of the usual apportionment period.

CASH BASIS: Method of accounting in which revenue and expenditures are recorded only when cash is actually received or disbursed. The cash basis is not acceptable for use in LEAs.

CASH COLLECTION AWAITING DEPOSIT: Receipts on hand or moneys in a bank clearing account awaiting deposit in the county treasury.

CASH DISCOUNT: An allowance made on a purchase if payment is made within a stated period. (This term is not to be confused with the trade discount).

CASH IN BANK: Balances in separate bank accounts such as student body accounts, school farm accounts, and cafeteria accounts.

CASH IN COUNTY TREASURY: Cash balances on deposit in the county treasury for the various funds of the LEA.

CATEGORICAL AID: Money from the state or federal government granted to qualifying school districts for children with special needs, such as educationally handicapped; for special programs, such as the School Improvement Program (SIP); or for special purposes such as Economic Impact Aid (EIA) or transportation.

Glossary of Terms

PITTSBURG UNIFIED SCHOOL DISTRICT

Expenditure of categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

CBEDS: See California Basic Educational Data System.

CBEST: See California Basic Education Skills Test.

CERTIFICATED EMPLOYEES: Employees who are required to hold teaching credentials, including full-time, part-time, substitute or temporary teachers and most administrators.

CERTIFICATES OF PARTICIPATION: A financing technique which provides longterm financing through a lease (with an option to purchase or a conditional sale agreement).

CHAPTER 1, 2: See ECIA

CHART OF ACCOUNTS: A list of accounts, systematically arranged, that are applicable to a specific LEA. All account names and numbers, if any, are listed in numerical order. C

CHECK: A bill of exchange drawn on a bank and payable on demand; a written order on a bank to pay on demand a specific sum of money to a named person, to his or her order, or to bearer out of money on deposit to the credit of the maker. A check differs from a warrant in that a warrant is not necessarily payable on demand and may not be negotiable; a check differs from a voucher in that a voucher is not an order to pay. A voucher-check combines the distinguishing characteristic of a voucher and a check; it shows the propriety of a payment and is an order to pay.

CLASSIFICATION: The naming or identification of an item or a category, such as the designation of the particular account into which a receipt or expenditure is to be recorded or the separation of data into acceptable groupings so that financial facts can be stated more clearly.

CLASSIFIED EMPLOYEES: Employees who are required to have licenses, special training, skills, etc. including school secretaries, custodians, bus drivers, and some management personnel.

CLEARING ACCOUNTS: Accounts used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable.

CLOSING ENTRIES: entries recorded at the end of each fiscal period to transfer the balances in the revenue and expenditure (or expense) accounts to the permanent equity accounts (fund balance or retained earnings) of an accounting entity.

CODE: (1) A distinguishing reference number or symbol. (2) Statement of the laws of a specific field; e.g. Education Code, Penal Code, Civil Code, and Labor Code.

COFPHE: See Capital Outlay Fund for Public Higher Education

COLA: See Cost of Living Adjustment.

COLLECTIVE BARGAINING SB 160 (1975): A California law which sets out the manner and scope of negotiations between school districts and employee organizations. The law also mandates a regulatory board (see PERB).

Glossary of Terms

PITTSBURG UNIFIED SCHOOL DISTRICT

CONSOLIDATION: The combining of two or more elementary or high school districts with adjoining borders to form a single district (see Unification and Unionization).

CONSUMER PRICE INDEX (CPI): A measure of the cost of living compiled by the United State Bureau of Labor Statistics. Consumer price indices are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

CONTINGENT LIABILITIES: Items that may become liabilities as a result of conditions undetermined at a given date; e.g. guarantees, pending lawsuits judgments and appeals, and unsettled disputed claims.

CONTRA ACCOUNT: An account to record offsetting transactions; e.g. abatements.

CONTRACT: An agreement between two or more people or entities to do something. Contracts are usually in writing and are enforceable by law.

CONTRACTED SERVICES: Expenditures for services rendered under contract by personnel who are not on the payroll of the LEA, including all related expenditures covered by the contract.

CONTROL ACCOUNT: A summary account, usually maintained in the general ledger, in which is entered the aggregate of the debit and the credit postings to a number of identical, similar, or related accounts called subsidiary accounts. Its balance equals the sum of the balance of the detail accounts.

COST: The amount of money or its equivalent value paid or agreed to be paid for property or services. Costs may be incurred even before money is paid; that is, as soon as a liability is assumed. Ultimately, however, money or its equivalent must be given in exchange. The cost of some property or service may in turn become a part of the cost of another property or service. For example, the cost of materials will be reflected in the cost of articles made from such materials.

COST OF EDUCATION INDEX: A measure of variation in costs for individual school districts, such as utilities, gasoline, and the cost of living in the geographical area.

COST OF LIVING ADJUSTMENT (COLA): An increase in funding for revenue limits or categorical programs. The amount of the COLA may or may not be related to inflationary increases in costs.

COUNTY SCHOOL SERVICE FUND (CSSF): A fund established to control the financial operations of the offices of county superintendents of schools.

CPI: See Consumer Price Index.

CREDIT: The right side of the double-entry posting. Credits will reduce assets and expenditures and increase liabilities, revenues, and fund balances.

CSSF: See County School Service Fund.

CURRENT ASSETS: Assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities.

CURRENT EXPENSE OF EDUCATION: The current General fund operating expenditures of an LEA for kindergarten and grades one through 12, excluding expenditures for food services, community services, non-agency activities, fringe benefits for retired persons, facility acquisition and construction and object classifications 6000 and 7000.

Glossary of Terms

PITTSBURG UNIFIED SCHOOL DISTRICT

CURRENT LIABILITIES: Amounts due and payable for goods and services received prior to the end of the fiscal year. Current liabilities should be paid within a relatively short period of time, usually within a year.

CURRENT LOANS: A loan payable in the same fiscal year in which the money was borrowed.

DE FACTO SEGREGATION: Racial segregation which is not intentional, that is, caused by the acts of governing bodies.

DE JURE SEGREGATION: Racial segregation which is intentional, that is, caused by the acts of governing bodies.

DEBIT: The left side of a double-entry posting. A debit will increase assets and expenditures and reduce liabilities, revenue, and fund balance.

DEBT LIMIT: The maximum amount of legally permitted debt.

DEBT SERVICE: Expenditures for the retirement of debt and for interest on debt.

DEBT SERVICE FUNDS: Funds established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DECLINING ENROLLMENT ADJUSTMENT: A formula which cushions the drop in income in a district with a shrinking student population (eliminated in 1983-84).

DEFERRED MAINTENANCE: Major repairs of buildings and equipment which have been postponed by the school district. Some state funds are available to assist districts with deferred maintenance projects.

DEFERRED REVENUE: Revenue received in a given period, but unearned which is set up as a liability to be included as revenue in subsequent periods.

DEFICIT: The amount by which a sum of money falls short of a required amount (e.g. apportionment deficits).

DEFICIT FACTOR: A formula for reducing state allocations to school districts for revenue limits and/or categorical programs when state appropriations are insufficient (see Encroachment).

DEFICIT FINANCING: The amount to be provided when estimated expenditures exceed the estimated revenues.

DEFICIT FUND BALANCE: The excess of liabilities of a fund over its assets.

DEFICIT SPENDING: The excess of actual expenditures over actual revenues (also referred to as an operating deficit).

DELINQUENT TAXES: Taxes remaining unpaid after the date of the year in which levied.

DEPRECIATION: Estimated loss in value or service life of fixed assets because of wear and tear through use, elapse of time, inadequacy, or obsolescence.

Glossary of Terms

PITTSBURG UNIFIED SCHOOL DISTRICT

DIRECT EXPENSES OR COSTS: Expenses that can be separately identified and charged as a part of the cost of a product, service, or department.

DIRECT SUPPORT CHARGES: Charges for a support program and services that directly benefit other programs.

DIRECT SERVICES: Attendance, health, guidance and library services and supervision of instruction (K-8 only) performed by county offices of education for small districts (elementary, high school, and unified districts with less than 901, 301, and 1501 ADA respectively).

DISBURSEMENTS: Payments by currency, check, or warrant. (The term is not synonymous with expenditures).

DOUBLE ENTRY: A system of bookkeeping that requires an amount be credited for every corresponding amount debited. Thus, the double entry ledger maintains equality of debits and credits.

EARNED INTEREST REVENUE: A sum of money received or due to be received for the use of money loaned or invested.

ECIA: See Educational Consolidation and Improvement Act.

ECONOMIC IMPACT AID (EIA): State categorical aid for districts with concentrations of children who are bilingual transient or from low income families.

EDGAR: See Educational Department General Administration Regulations.

EDUCATION CODE: The body of law which regulates education in California. Additional regulations are contained in the California Administrative Code, Titles 5 and 8, of the Government Code, and general statutes.

EDUCATION DEPARTMENT GENERAL ADMINISTRATION REGULATIONS (EDGAR): These are the regulations of the U.S. Department of Education incorporating certain circulars from the Office of Management and Budget.

EDUCATIONAL CONSOLIDATION AND IMPROVEMENT ACT (ECIA): The federal Educational Consolidation and improvement Act. Chapter 1 of the Act is the former Title I program for educationally disadvantaged children. Chapter 2 consists of multiple programs consolidated into block grants to states and local districts.

EIA: See Economic Impact Aid.

EMPLOYEE BENEFITS: Amounts paid by the LEA on behalf of employees; these amounts are not included in the gross salary, but are over and above. They are fringe benefit payments; and while not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement; (3) OASDI (Social Security) taxes; (4) worker's compensation payments; and (5) payments made to personnel on sabbatical leave.

ENCROACHMENT: The use of unrestricted moneys to support restricted program expenditures.

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ENCUMBRANCES: Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

ENROLLMENT: Enrollment is the actual number of students registered with the school district who actually attend its schools. This does not mean the number of students who are in attendance throughout the school district during any given period; i.e. day, week, month, year. See ADA.

ENTERPRISE FUND: Funds used to account for those ongoing LEA activities which, because of their income-producing character, are similar to those found in the private sector.

ENTITLEMENT: An apportionment that is based on specific qualifications.

ESTIMATED REVENUES: For revenue accounts kept on the accrual bases, this term designates the amount of revenue estimated to accrue during a given period regardless of whether it is all to be collected during the period.

EXIT CRITERIA: The regulations which determine when a child may move from a special service, such as a bilingual program, to a regular full-time classroom.

EXPENDITURES: The costs of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlay.

EXPENSES: Charges incurred, whether paid or not, for the operation, maintenance, interest, and other charges, which are presumed to benefit the current fiscal year. Expense accounts are used in certain trust funds and in proprietary-type funds.

FACE VALUE: As applied to securities, the amount stated in the security document.

FEES: Amounts collected from or paid to individuals or groups for services or for use of a school or other facilities.

FIDELITY BOND: A form of insurance that provides for the indemnification of the LEA or other employer for losses arising from the theft or dishonesty of employees.

FISCAL YEAR: A period of one year, the beginning and the ending dates of which are fixed by statute in California, the period beginning on July 1 and ending on June 30.

FIXED ASSETS: Assets of a permanent character having continuing value; e.g. land, buildings, machinery, furniture, and equipment.

FULL-TIME EQUIVALENT: The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of time of employment required in the part-time position by the amount of employed time required in a corresponding full-time position.

FUNCTION: An act, service, or group of services proper to a person, thing or institution and aimed at accomplishing a certain end.

FUND: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein,

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which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE: The difference between assets and liabilities. The fund equity of governmental trust funds.

GAAP: See Generally Accepted Accounting Principles.

GAAS: See Generally Accepted Auditing Standards.

GAGAS: See Generally Accepted Governmental Auditing Standards.

GASB: See Governmental Accounting Standards Board

GANN AMENDMENT: An initiative passed in November 1979 which added Article XIII to the California Constitution. It established a ceiling, or limit on each year's appropriation of tax dollars by the state, cities, counties, school districts, and special districts. Using the base year of 1978-79, subsequent year limits are adjusted for the change in California Consumer Price Index or per capital personal income, whichever is smaller, and for any change in population.

GATE: See Gifted and Talented Education Program.

GENERAL FIXED ASSETS ACCOUNT GROUP: A self-balancing group of accounts set up to account for the general fixed assets of an LEA.

GENERAL FUND: The fund used to finance the ordinary operation of the LEA. It is available for any legally authorized purpose.

GENERAL JOURNAL: A book of original entry for all entries of financial transactions that are not recorded in a special journal such as a cash receipts journal, a voucher register, or a cash disbursements journal.

GENERAL LEDGER: A book, file, or other device which contains the accounts needed to reflect, in summary and in detail, the financial position, the results of financial operations, and the changes in equities of a fund or account group used by an LEA.

GENERAL LONG-TERM DEBT: Long-term debt that is legally payable from general revenues and backed by the full faith and credit of an LEA.

GENERAL GROUP OF LONG-TERM DEBT ACCOUNTS: The account group in which all un-matured general long-term liabilities of an LEA are recorded. It does not include long-term liabilities of proprietary funds and non-expendable trust funds.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards of, and guidelines to, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. These principles encompass the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. Generally accepted accounting principles provide a standard by which to measure financial presentations. The primary authoritative source on the application of these principles to state and local governments is the Governmental Accounting Standards Board (GASB).

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GENERALLY ACCEPTED AUDITING STANDARDS (GAAS): Measures of the quality of the performance of auditing procedures and the objectives to be attained through their use. The standards are concerned with the auditor's Professional qualities and with the judgment exercised in the performance of an audit. Generally accepted auditing standards are established by the American Institute of Certified Public Accountants (AICPA).

GENERAL ACCEPTED GOVERNMENTAL AUDITING STANDARDS (GAGAS): Generally accepted auditing standards for government are established by the U.S. Government Accounting Office in Standards and Procedures for Audits of Governmental Organizations, Programs, Activities, and Function.

GIFT: Anything of value received from any source for which no repayment or service to the contributor is expected.

GIFTED AND TALENTED EDUCATION PROGRAM (GATE): The Gifted and Talented Education program guidelines and criteria have been expanded to provide additional education services to children identified as exceptionally able or talented.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): The organization established to issue standards of financial accounting and reporting with respect to activities and transactions of state and local governmental entities. It is the successor organization to the National Council on Governmental Accounting (NCGA).

GRADE LEVEL: Assigned classification of students according to age and school progress; e.g. kindergarten and first grade.

GRANT: A contribution, either in money or material goods, made by one governmental entity to another. Grants may be for specific or general purposes.

GRANTS-IN-AID: Outright donations or contributions, usually by a superior governmental unit, without the prior establishment of conditions with which the recipient must comply.

HIGH EXPENDITURE DISTRICTS: Districts with revenue limits considerable above the state average. Most of these were formerly called "high wealth" districts because their assessed value per ADA was also significantly above the state average.

HOLDING ACCOUNTS: Suspense accounts that are used temporarily to accumulate costs that will ultimately be charged to other using programs.

IEP: See Individual Education Plan.

IMPACT AID: See PL 81-874.

IN LIEU OF TAXES: Revenue to replace the loss of tax revenue resulting from property that is exempted from taxation.

INCENTIVES: Financial rewards for implementing a new program, such as longer school day year, or for performance, such as by students on CAP tests. Many of the "reforms" in SB 813 contain incentives.

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INCOME: A term used in accounting for a proprietary fund type to represent the excess of revenues earned over the expenses incurred in carrying on the fund's operations. The term income should not be used in lieu of revenue in governmental-type funds.

INDIRECT COST AND OVERHEAD: Elements of cost necessary in the operation of the LEA or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be determined readily and accurately or for which the cost of such determination exceeds the benefits of the determination.

INDIRECT SUPPORT CHARGES: Charges for routine services not performed as a special service for a particular program but allocated to using programs.

INDIVIDUAL EDUCATION PLAN (IEP): A written agreement between a school district and parents or guardians of a handicapped child specifying an educational program tailored to the needs of the child.

INFLATION FACTOR: See Cost of Living Adjustment.

INTEREST: A fee charged to the borrower for the use of money.

INTERFUND ACCOUNT: Accounts in which transactions between funds are reflected.

INTERFUND TRANSFERS: Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Interfund transfers are not revenues or expenditures of the LEA.

INTERIM BORROWING: (1) Short term loans to be repaid from general revenues during the course of a fiscal year. (2) Short term loans in anticipation of tax collections or bond insurance.

INTERNAL AUDIT: An appraisal activity within an LEA which (1) determines the adequacy of the system of internal control; (2) verifies and safeguards assets; (3) determines the reliability of the accounting and reporting system; (4) ascertains compliance with existing policies and procedures; and (5) appraises the performance of activities and work programs.

INTERNAL CONTROL: A plan of organization under which employees' duties are so arranged and records and procedures so designated as to provide a system of self-checking, thereby, enhancing accounting control over assets, liabilities, revenue, and expenditures. Under such a system the employees' work is subdivided so that on one employee performs a complete cycle of operations; such procedures call for proper authorization by designated officials.

INTERNAL SERVICE FUNDS: Funds created to render services on a cost reimbursement basis to other organizational units of the LEA. Such funds are generally intended to be self-supporting.

INTRABUDGET TRANSFERS: Amounts transferred from one appropriation account to another within the same fund.

INVENTORY: A detailed list showing quantities and description of property on hand at a given time. It may also include units of measure, unit prices, and values.

INVESTMENTS: Disbursements of cash for the purpose of generating revenue.

INVOICE: An itemized statement of charges for merchandise sold or services rendered to the purchaser.

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JOB ACCOUNT: An account established to record the accumulation of costs of a specific piece of work; work orders showing charges for material and labor used.

JOINT SCHOOL DISTRICTS: School districts with territory in more than one county.

JOURNAL: Any accounting record in which the financial transaction of an LEA are formally recorded for the first time; e.g. the cash receipts book, check register, and general ledger.

JOURNAL VOUCHER: A form provided for the recording of certain transactions or information in the place of, or supplementary to, the journal or registers.

JUDGMENTS: Amount due to be paid or collected by the LEA as the result of court decision.

LEGISLATION: The California Legislature has passed school finance legislation almost every year since 1972. The major laws, in chronological order, are:

SB 90, 1972Instituted revenue limits.

AB 65, 1977.....Initiated a “long term” solution to the Serrano-Priest decision, the School Improvement Program, and several other programs.

SB 90, 1977Allowed reimbursement for costs resulting from state mandates.

SB 154, 1978.....Allocated property taxes to cities, counties and schools after Proposition 13 (bailout).

AB 1979Defined the source and method of funding schools, counties, cities, and special districts including adjusting the allocation of property taxes.

AB 1981Allowed waivers, revised revenue limit formulas, and consolidated some categorical programs at local level.

SB 813, 1983.....Superseded previous school finance laws and made many changes to the California Education curriculum, graduation requirements, testing, mentor teachers, teacher evaluation, hiring and firing procedures, student discipline, incentive programs, funding for revenue limits and categorical programs, various commissions and studies, and the preparation of state-wide curriculum standards.

AB 87, 1991.....Defined the laws, policies, and regulations governing the funding of Year Round Education in the state of California.

LEVELING DOWN: Decreasing the level of per pupil revenue limits state-wide toward of higher revenue limit districts. Also known as Parity funding principle.

LEVY: The imposition of taxes or special assessments for the support of governmental activities; also the total amount of taxes, special assessments, or service charges imposed by a governmental unit.

LIABILITIES: Legal obligations (with the exception of encumbrances) that are unpaid.

LIFE SPAN (GRADE SPAN): Broad group classification of students according to age and school progress; i.e. pre-formal, elementary, secondary, and adult.

LONG-TERM DEBT: Debt that matures more than one year after the date of issuance.

LOW EXPENDITURE DISTRICTS: Districts with revenue limits per child near the statewide average. Many were formerly called “low wealth” districts because their assessed valuation per ADA was below the average. Neither “high” nor “low” refers to the family income of district residents.

MANDATED COSTS: School district expenses which occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations, or initiative measures.

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MASTER TEACHER: A selected teacher who receives a stipend of \$4,000, a program initiated in SB 813. The mentor teacher works with the new and experienced teachers on curriculum and instruction and must spend at least 60% time in classroom teaching.

MINIMUM GUARANTEE: Granting a district a specified percentage of the total revenue limit income it received the previous year regardless of a change in ADA.

MODIFIED ACCRUAL BASIS: The accrual basis of accounting adapted to the governmental fund type. Under it, revenues are recognized when they become both “measurable” and “available” to finance expenditures of the current period. Most expenditures are recognized (recorded) when the related liability is incurred.

MULTI-YEAR FINANCIAL PLAN: A plan that presents financial estimates of programs in tabular form for a period of year. These estimates should reflect the future financial impact of current decisions. The data in the plan should be organized along the lines of program structure.

NECESSARY SMALL SCHOOLS: Elementary schools with less than 101 or high schools with less than 301 ADA which meet sparsity standards and which are separately funded.

NET INCOME: Proprietary fund excess of revenues and operating transfers in over expenses and operating transfers out.

OBJECT: As used in an expenditure classification, a term that applies to the article purchased or the service obtained.

OBLIGATIONS: Amounts that the LEA may be legally required to meet out of its resources. They include not only actual liabilities but also un-liquidated encumbrances.

OPERATING TRANSFERS: All interfund transfers other than residual equity transfers.

ORDER (FOR PAYMENT): A written demand by the governing board of an LEA requiring the county superintendent of schools to draw his or her requisition on the county auditor for the payment of a claim against the LEA.

OTHER FINANCING SOURCES: Governmental fund general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

OTHER FINANCING USES: Governmental fund operating transfers out. Such amounts are classified separately from expenditures.

OVERDRAFT: The amount by which checks, drafts, or other demands for payment on the treasury or on a bank account exceed the amount of the balance on which they are drawn; or the amount by which encumbrances and expenditures exceed the appropriation to which they are charged.

OVERHEAD: See Indirect Cost and Overhead.

PAYROLL REGISTER: A document accompanying one or more orders on an LEA fund for the payment of salaries or wages to employees; contains the names of such employees and provides information substantiating such order.

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PAYROLL WARRANT: A document used as an order or a requisition on a fund of an LEA for the purpose of paying salaries or wages.

PER CAPITA PERSONAL INCOME: Income before taxes as estimated by the U.S. Department of Commerce for California and other states.

PERB: See Public Employees' Relations Board

PERS: See Public Employees' Retirement System.

PERPETUAL INVENTORY: A system whereby the inventory of units of property at any date may be obtained directly from the records without resorting to an actual physical inventory count. A record is provided for each item or group of items to be inventoried and is so divided as to provide a running record of goods ordered, received, and withdrawn and the balance on hand in units and cost.

PERSONAL PROPERTY: A property except real estate.

PETTY CASH: A sum of money set aside for the purpose of making change or immediate payments of small amounts.

PHYSICAL INVENTORY: The annual physical count of an LEA's inventory. This count is often taken at the end of the year and observed by the LEA's auditors. The accuracy of the perpetual inventory records is tested periodically by physical inventories.

PL 81-874: A federal program of "Impact Aid" which provides funds to districts which educate children whose families live or work on federal property, such as military bases.

PL 94-142: Federal law which mandates a "free and appropriate" education for all handicapped children.

POSTING: The act of transferring to an account in a ledger the data, either detailed or summarized, contained in a book of original entry.

PREPAID EXPENSES: Items for which payment has been made but for which benefits have not been realized as of a certain date, e.g. prepaid rent, prepaid interest, and premiums or unexpired insurance.

PRIOR YEARS' TAXES: Taxes collected within the current fiscal year for levies in previous fiscal years.

PROFICIENCY REQUIREMENTS: Required examination of students' knowledge of basic skills according to standards set by local districts. Remedial help must be provided for those who fail to meet the standards; students must pass the tests to graduate. Different proficiency requirements apply to aides and new teachers (see CBEST).

PROGRAM: A group of related activities consisting of a unique combination of objects that operate together to accomplish common ends.

PROGRAM ACCOUNTING: A system of accounting in which records are maintained to accumulate revenue and expenditure data by program.

PROGRAM COSTS: Costs that are incurred and allocated by programs rather than by organizations.

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PROGRAM STRUCTURE: The hierarchical arrangement of programs that represents the interrelationship of activities to goals and objects. The program structure contains categories of activities with common outputs and objectives. Programs may cut across existing departments and agencies.

PROPOSITION 13: An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy other new taxes.

PRORATING: The allocation of expenditures or revenue from a single source to two or more accounts to show the correct distribution of charges or revenue.

PROTESTED TAXES: Tax money paid under protest and held by the county auditor pending settlement of the protest.

PUBLIC EMPLOYEES' RELATIONS BOARD (PERB): The Public Employees Relations Board consists of five persons appointed by the Governor to regulate collective bargaining between school districts and employee organizations.

PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS): State law required school district employees, school districts, and the state to contribute to the fund.

PUPIL WEIGHTING: A method of distributing money for education according to the individual characteristics of each pupil. Weights or ratios are assigned for categories of pupil need or special costs; funds are distributed to districts according to their total number of pupil weights.

PURCHASE ORDER: A document issued to a vendor that authorized the delivery of specified merchandise or the performance of certain services and the making of a charge for them.

REAL PROPERTY: Property consisting of land, buildings, minerals, timber, landscaping, and all improvements thereto.

REBATE: See Abatement or Refund.

RECEIPTS: Cash received.

RECLASSIFICATION: Re-designation of current year's revenue or expenditure items previously posted to one account and later determined to be more properly charged to a different account.

REFUND: An amount paid back or credit allowed on account of an over-collection.

REGISTERED WARRANT: A warrant that is registered by the county treasurer for future payment because of present lack of funds and that is to be paid with interest in the order of its registration.

REGISTERS: A listing of transactions of like kind that may be totaled and summarized for convenience in posting: e.g. payroll registers, warrant registers, and attendance registers.

REIMBURSEMENT: Cash or other assets received as a repayment of the cost of work or services performed; or repayment of other expenditures made for or on behalf of another governmental unit, fund or department.

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REQUISITION: A document submitted initiating a purchase order to secure specified articles or services or issuance of materials from stores or a warehouse.

RESERVE: An account used to earmark a portion of a (1) fund balance to indicate that it is not available for expenditure (such as the reserve for inventories); and (2) fund equity as legally segregated for a specific future use (such as the reserve for a restricted program balance).

RESERVE FOR ENCUMBRANCES: An account used to aggregate a portion of a fund balance for expenditure on vendor performance.

RESIDUAL EQUITY TRANSFERS: Nonrecurring or non-routine transfers of equity between funds of the LEA, e.g. transfers of residual balances of discontinued funds to the general fund or contribution of internal service fund capital by the general fund.

RESOURCE COST MODEL: A system for funding education which is based on the cost of a district's individual characteristics and programs.

RESTRICTED FUNDS: Moneys whose use is restricted by legal requirements or by the donor.

REVENUE LIMIT: The specific amount of state and local taxes a school district may receive per pupil for its general education program. Annual increases are determined by the Legislature. Categorical aid is granted in addition to the revenue limit.

REVENUES: The increases in fund financial resources other than from interfund transfers or debt issue proceeds. Revenues are the primary financial resource of a fund. Revenues are recognized when assets are increased without increasing liabilities or incurring an expenditure reimbursement.

REVOLVING CASH FUND: A stated amount of money used primarily for emergency or small disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to property accounting classifications.

ROBBINS AMENDMENT (PROPOSITION 1): An amendment to the California Constitution, Article I, Section 7, passed in 1979 which restricts California courts to federal court interpretations when ordering changes in pupil school assignment or pupil transportation to alleviate school district segregation.

ROC/ROP: Regional Occupational Centers/Regional Occupational Programs established by a school district or group of school districts or county offices of education. The centers provide training for entry level jobs, counseling, and upgrading of skills for youths ages 16-18.

SB – SENATE BILLS (SB 90,1972; SB 90,1977; SB 154, SB 813): See Legislation.

SCHEDULES: Explanatory or supplementary statements that accompany the balance sheet or other financial statements.

SCHOOL IMPROVEMENT PLAN (SIP): Money granted by the state to selected schools to carry out a plan developed by the school site council for the improvement of their school's program.

SCHOOL SITE COUNCIL: Parents, students, teachers, and other staff selected by their peers to prepare a school improvement plan and assist in seeing that the planned activities are carried out and evaluated.

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SECURED ROLL: Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land, as determined by each county assessor.

SECURITIES: Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments.

SELF-CONTAINED CLASSROOM: A classroom in which a teacher usually instructs one group of students in a majority of the instructional programs for a school year. Self-contained classrooms are usually found at the elementary school level.

SENIORITY: A statutory system for protecting the job security of employees who have the longest periods of service in a district. With certain exceptions, the seniority list is used to determine which employees will be the first to be laid off or rehired.

SERIAL ANNUITY BONDS: Serial bonds in which the annual installments of bond principal are so arranged that the combined payments of principal and interest are approximately the same each year.

SERIAL BONDS: Bonds whose principal is repaid in periodic installments over the life of the issue.

SERRANO VS. PRIEST: The California Supreme Court decision which declared the system of financing schools unconstitutional because it violated the Equal Protection clause of the State Constitution. The Court said that by 1980, the relative effort (tax rate) required of taxpayers for local schools must be nearly the same throughout the state and that differences in annual per pupil expenditures which were due to local wealth must be less than \$100.00. The impact of Proposition 13 resolved the taxpayer equity provision. In 1983, a court review determined that sufficient compliance in reducing expenditure disparities had been achieved.

SHARED REVENUE: Revenue that is levied by one governmental unit but that is shared, usually in proportion to the amount collected, with another unit of government or class of governments.

SHORT-TERM DEBT: Debt with a maturity of one year or less after the date of issuance. Short-term debt usually includes bond anticipation notes payable and tax anticipation notes payable.

SHORTFALL: An insufficient allocation of money, requiring an additional appropriation or resulting in deficits.

SITE: The location of a school or a central administrative unit.

SOURCE DOCUMENT: Any voucher, invoice, or other data that support an entry in the accounting records.

SPECIAL EDUCATION: Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. PL 94142 requires that all handicapped children between 3 and 21 years be provided free and appropriate education.

SPECIAL REVENUE FUNDS: Funds established to account for the proceeds from specific revenue sources that (by law) are restricted to finance particular activities.

SPECIFICATIONS: Those particular qualities required of products or services.

SPLIT ROLL: A system for taxing business and industry property at a different rate from individual homeowners.

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SQUEEZE: Restricting the revenue limit increases of higher spending districts in order to equalize per pupil revenues (eliminated in 1983-84).

STATE ALLOCATION BOARD: A state regulatory agency which controls certain state-aided capital outlay and deferred maintenance projects.

STATE SCHOOL FUND: A special revenue fund within the State Treasury used for apportionments to school districts and county superintendents, based on the revenue limit, and certain other special purpose apportionments. Apportionments are made by the State Controller and are based on certifications from the Department of Education.

STATE TEACHERS' RETIREMENT SYSTEM (STRS): State law requires school district employees, school districts, and the state to contribute to the fund.

STATEMENTS: (1) Used in a general sense, all of those formal written presentations which set forth financial information. (2) In technical accounting usage, those presentations of financial data which show the financial position and the results of financial operations of a fund, a group of accounts, or an entire LEA for a particular accounting period.

STORES: Goods that are on hand in storerooms and subject to requisition.

STRS: See State Teachers' Retirement System.

STUDENT BODY FUND: A fund to control the receipts and the disbursements of student association activities.

SUBSIDIARY LEDGERS: A supporting ledger consisting of a group of accounts, the total of which is in agreement with a control account; e.g. the payroll ledger and the appropriations ledger.

SUBVENTION: provision of assistance or financial support, usually from a superior governmental unit; a grant.

SUMMARY: Consolidation of like items for accounting purposes.

SUNSET: The termination of the regulations for a program. The law lists a schedule for the Legislature to consider the sunset of many state categorical programs.

SUPPLY: A material item of an expendable nature that is consumed, wears out, or deteriorates in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

SURETY BOND: A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through non-performance or through defalcation; e.g. a surety bond given by a contractor or by an official who handles cash or securities.

SUSPENSE ACCOUNT: An account which carries charges or credits temporarily pending the determination of the proper account or accounts to which they are to be posted.

TAX ANTICIPATION NOTES: Notes issued in anticipation of collection of taxes, usually able to be retired only from tax collections and frequently only from the proceeds of the tax levy whose collection they anticipate.

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TAX LIENS: Claims by governmental units on properties for which taxes levied remain unpaid.

TAX RATE: The amount of tax stated in terms of a unit of the base tax.

TAX RATE LIMIT: The maximum rate of tax that a governmental unit may levy.

TAX REDEMPTION: Proceeds from the sale of tax-delinquent property.

TAX RELIEF SUBVENTIONS: Funds ordinarily paid to compensate for taxes lost because of tax relief measures.

TAX ROLLS: The list showing the amount of taxes levied against each taxpayer or property.

TAXES: Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TAXES RECEIVABLE: An asset account representing the uncollected portion of taxes levied.

TENURE: A system of due process and employment guarantee for teachers. After serving a two-year probation period, teachers are assured continued employment in the school district unless specified procedures for dismissal or layoff are successfully followed.

TERM BONDS: Bonds whose entire principal matures on one date.

TRADE DISCOUNT: A reduction of the list price, usually expressed as a percentage and related to the volume of business transacted. (The term is not to be confused with cash discount).

TRAILER COACH FEES: Assessments collected from owners of trailer homes, which constitute personal property used in lieu of taxable real property.

TRANSFER: Inter-district or interfund payments or receipts not chargeable to expenditures or credited to revenue. Certain budget revisions are often referred to as transfers.

TRIAL BALANCE: A list of the balances of the accounts in a ledger kept by double entry, with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or if their net balances agree with a control account, the ledgers from which the figures are taken are said to be "in balance".

TRUST FUND: A fund used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

TUITION: An amount charged for educational services provided to a student.

TUITION TAX CREDITS: A reduction in state or federal income tax to offset a specified amount of money spent for tuition for private education.

UIA: See Urban Impact Aid.

UNENCUMBERED BALANCE: That portion of an appropriation or allotment not yet expended or obligated.

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UNIFICATION: Joining together of all or part of an elementary school district (K-8) and high school district (K-12) with a single governing board.

UNIFIED SCHOOL DISTRICT: A school district serving students kindergarten through 12th grade, that is elementary and high school students.

UNIONIZATION: Joining together of two or more elementary or high school districts to form a single elementary or high school & district.

UNIT COST: The total expenditure for a product, program, or service divided by the total quantity obtained or some other quantitative measure; e.g. the total expenditure divided by the number of students equals the cost per student.

UNREALIZED REVENUE: Estimated revenue less revenue received to date; also, the estimated revenue for the remainder of the fiscal year.

UNSECURED ROLL: Assessed value of personal property other than secured property.

URBAN IMPACT AID (UIA): State aid to 19 large, metropolitan districts, expanded in 1984-84 to qualifying high school and elementary districts. The funds may be used for general purposes.

VOUCHER: A written document which evidences the propriety of transactions and usually indicates the amounts that are to be recorded.

WARRANT: A written order, drawn by the LEA's governing board or its authorized officer(s) or employee(s) approved by the county superintendent of schools, and allowed by the county auditor, directed the county treasurer to pay a specified amount to a designated payee.

WARRANTS PAYABLE: The amount of warrants issued, outstanding, and unpaid from a salary or wage payment; an amount, specified by law or regulation, representing the individual's estimated federal or state income tax that the employer must pay to the taxing authority.

WORK IN PROCESS: The value of partially completed products manufactured or processed, such as a partially completed printing job.

WORK ORDER: A written authorization for the performance of a particular job containing a description of the nature and location of the job and specifications for the work that is to be performed. Such authorizations are usually assigned job numbers, and provision is made for accumulating and reporting labor, material, and other costs.