# BURBANK UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

SPECIAL MEETING

Wednesday, June 12, 2019

**7:00 p.m.**

Burbank Unified School District - District Office
1900 West Olive Avenue
Burbank, California

## AGENDA

The entire agenda packet is available for review online at www.burbankusd.org; at the District Office Building, Superintendent's Office, 1900 W. Olive Ave., Burbank, 91506; and at the Reference Desk in all Burbank City Libraries at: 110 N. Glenoaks, Burbank, 91502; 300 N. Buena Vista, Burbank, 91505; and 3323 W. Victory Blvd., Burbank, 91505.

1. CALL TO ORDER/PLEDGE OF ALLEGIANCE

2. REQUESTS TO ADDRESS THE BOARD

2a. Public Communications
An individual or group representative may address the Board of Education on any agenda item or subject within its jurisdiction by completing a blue request card. Speakers are requested to state their name prior to speaking to the Board. Not more than five (5) minutes may be allotted to each speaker, except by unanimous consent of the Board of Education. The Superintendent may refer the matter to the proper department for review.

2b. Staff Responses

2c. Board Members' Comments and Responses

3. REPORTS TO THE BOARD

3a. First Reading of the BUSD District-Wide Goals and Core Values Statement for 2019-2020
Matt Hill, Superintendent, will facilitate a first reading of the BUSD District-Wide Goals and Core Values
Statement for 2019-2020, as presented.

First Reading of District Wide Goals and Core Values for 2019-20_061219.pdf



4. PUBLIC HEARING - Approximately 7:30 p.m.

***Any individual with a disability who requires reasonable accommodation to participate in a Board meeting may request assistance by contacting the Superintendent's Office at (818) 729-4422.***

4a. Open Public Hearing

4b. Public Hearing on the 2019-2020 Budget and LCAP
The Board of Education will conduct a public hearing to receive input from any interested parties on the District's 2019-2020 Budget which has been made available for public review prior to the Board meeting per Education Code Section 42103 and 52062, as presented.

Proposed Budget & LCAP 2019-20 Public Hearing.pdf

4c. First Reading of the District's 2019-2020 Budget
David Jaynes, Assistant Superintendent, Administrative Services, will report on the District's 2019-2020 Proposed Budget, as presented.

Proposed Budget 2019-20 First Reading Public Hearing & PPT.pdf

4d. First Reading of the 2019-2020 Burbank Unified School District Local Control Funding Formula (LCFF) and Local Control and Accountability Plan (LCAP)
John Paramo, Director, Secondary Education, will report on the 2019-2020 Burbank Unified School District's Local Control and Accountability Plan (LCAP), as presented.

Note: Due to the size of this document, the 2019-2020 Burbank Unified School District's Local Control and Accountability Plan (LCAP) will not be duplicated for distribution. However, copies of the plan are available for review in the Instructional Services Department, or by contacting John Paramo at (818) 729-4451 or by email at johnparamo@burbankusd.org.

LCAP1st_reading_2019-2020.pdf

4e. Report on Excess Reserves
David Jaynes, Assistant Superintendent, Administrative Services, will report on the Ending Fund Balance in Excess of reserve for economic uncertainties (REU), as presented.

Excess Reserves - Ending Fund Balance.pdf

4f. Report on the Education Protection Account (EPA) 2019-2020
David Jaynes, Assistant Superintendent, Administrative Services, will report on the Education Protection Account (EPA) 2019-2020, as presented.

EPA Report 2019-2020.pdf

4g. Close Public Hearing

5. NEW AND/OR UNFINISHED BUSINESS

5a. Adoption of Resolution 37 Regarding the Education Protection Account 2019-2020
David Jaynes, Assistant Superintendent, Administrative Services, recommends that the Board of Education adopt Resolution 37 Regarding the Education Protection Account 2019-2020 for

the portion of the state aid (Local Control Funding Formula (LCFF) funds) identified as the Education Protection Act (EPA) funding, which is 15% of the Districts total state funding, and proposes the funds be spent on the current costs of certificated teacher salaries and benefits, as presented.

Resolution 37 - EPA 2019-20.pdf

6. ADJOURNMENT

**Burbank Unified School District**
**Office of the Superintendent**

# REPORT TO THE BOARD

| | |
|---|---|
| TO: | Members of the Board of Education |
| FROM: | Matt Hill, Superintendent |
| PREPARED BY: | Kimberley Clark, Executive Assistant to the Superintendent |
| SUBMITTED BY: | Kimberley Clark, Executive Assistant to the Superintendent |
| DATE: | June 12, 2019 |
| SUBJECT: | First Reading of the BUSD District-Wide Goals and Core Values Statement for 2019-2020 |

---

**Background:**
Each year the Board of Education meets to review the current-year District-Wide Goals. With the implementation of the Local Control Funding Formula (LCFF), the state of California requires an annual adoption of the Local Control Accountability Plan (LCAP) which includes the District's goals. The LCAP is the accountability tool that describes for the District the goals—and specific actions to achieve the goals—and is aligned with the District-adopted budget.

**Discussion/Issues:**
The District-Wide Goals were initially developed in September 2014 by District staff working collaboratively with the LCAP Advisory Committee to ensure that the goals encompassed the state priorities. In June of 2018, the Goals were updated and approved for 2018-19.

On May 8, 2019, a Study Session/Town Hall meeting was held to revise the Goals for the 2019-2020 school year, which provided District staff and the Board of Education an opportunity to update the goals based on input from various stakeholder groups. No changes were made to the Core Values Statement.

**Fiscal Impact:**
The BUSD District-Wide Goals serve to guide and direct priorities for District resources including staff emphasis, time, and District budget development for 2019-2020.

**Recommendation:**
Matt Hill, Superintendent, will facilitate a first reading of the BUSD District-Wide Goals and Core Values Statement for 2019-2020, as presented.

# District-Wide Goals for 2019-2020

Adopted _____

## 1. IMPROVE LEARNING AND ACHIEVEMENT FOR TARGETED SUBGROUPS OF STUDENTS.

1.1 Increase the percentage of English learner (EL) students who are reclassified as proficient in English and continue to monitor progress of students in all academic areas.

1.2 Continue developing and assessing intervention programs specifically for students who qualify for services as English learners, low-socioeconomic, homeless, foster youth, and Special Education students.

1.3 Continue to provide high-quality staff development in effective instructional and engagement strategies for teachers of students who qualify for services as English learners, low-socioeconomic, homeless, foster youth, and Special Education students.

1.4 Develop new strategies and enhance existing engagement supports and activities for parents of students who qualify for services as English learners, low-socioeconomic, homeless, foster youth, and Special Education students.

1.5 Continue to ~~i~~implement the Special Education Master Plan.

1.6 Develop new and strengthen existing relationships with community partners to support our students.

## 2. IMPROVE LEARNING AND ACHIEVEMENT FOR ALL STUDENTS.

2.1 Sustain a systematic writing program in grades K-8 and begin to integrate a cross-discipline writing program for grades 9-12.

2.2 Sustain and improve the quality of teacher collaboration time, including dedicated site collaboration time, to implement curriculum aligned to the California State Standards and best practices in instruction.

2.3 Sustain and improve the Power Hour model in grades K-5 in Reading Language Arts and the Response to Intervention (RtI) approach in elementary mathematics for students.

2.4 Implement the Gifted and Talented Education (GATE) Master Plan.

~~2.4~~2.5 Develop a 12-year academic vision.

## 3. CONTINUE TO ALIGN ALL INSTRUCTION AND LEARNING TO CALIFORNIA STATE STANDARDS.

3.1 Continue to collaboratively develop, revise, and administer District common assessments, grading policies, and report cards aligned with California State Standards.

3.2 Develop a Parent Guide to improve understanding of elementary report cards.

3.3 Continue to develop and implement comprehensive instructional pacing guides that meet the needs of all learners.

3.4 Continue to promote and support the involvement of teachers in the piloting and adoption of California State Standards instructional materials / textbooks and provide supplemental materials for Special Education students and English learners.

3.5 Continue to address California State Standards during parent meetings at school sites during the year.

## 4. CONTINUE TO IMPLEMENT THE BUSD ARTS FOR ALL PLAN

4.1 Maintain the number of elementary music teachers to sustain the elementary music program.

4.2 Maintain an inventory and a budget and develop a plan for maintenance and repair / replacement of instrumental music equipment.

## 5. EXPAND PROGRAMS TO PREPARE STUDENTS FOR COLLEGE, POSTSECONDARY EDUCATION, TRAINING, AND/OR THE WORKPLACE FROM PRESCHOOLTHROUGH ADULT EDUCATION.

5.1 Ensure 100% of BUSD students receive their diplomas or certificates of completion.

5.2 Monitor the implementation of the comprehensive guidance plan.

5.3 Continue to promote a culture of academic success in order to decrease the number of D and F grades in secondary schools and the number of 1 and 2 grades in elementary schools.

5.4 Increase the number of high school students who have completed a-g requirements for college eligibility.

5.5 Increase student opportunities for achievement and success in Career Technical Education (CTE) classes and programs.

5.6 Continue to partner with the City of Burbank, Burbank Chamber of Commerce, and local businesses to develop more academic / career readiness programs, internships, and certifications for our students.

5.7 Increase the number of dual enrollment classes with our community college partners.

# District-Wide Goals for 2019-2020

Adopted _____

## 6. DEVELOP AND IMPLEMENT A COMPREHENSIVE PROFESSIONAL DEVELOPMENT PLAN FOR ALL EMPLOYEES.

6.1 Continue to provide professional development opportunities for all certificated and classified employees.
6.2 Continue to provide classified and certificated employees with anti-bullying training and awareness strategies.
6.3 Continue to provide training opportunities for teachers on differentiated instruction for GATE (Gifted and Talented Education) students.
6.4 Continue to develop and implement a comprehensive professional development plan for all staff on providing support and instruction to students with special needs in a least restrictive environment.
6.5 Ensure all staff are trained on suicide prevention practices and procedures.
6.6 Continue to develop and implement an instructional technology professional development plan.

## 7. CREATE A POSITIVE SCHOOL CLIMATE BY MAINTAINING A SAFE ENVIRONMENT AND DEVELOPING A SENSE OF BELONGING FOR ALL STUDENTS AND STAFF.

7.1 Continue to provide a clean, safe, and energy-efficient learning environment for all students and employees.
7.2 Continue to implement curriculum for use in grade 10 World History classes that addresses the Armenian Genocide.
7.3 Continue to implement and further develop curriculum for use in grade 11 U.S. History classes that addresses the contribution the LGBTQ (Lesbian, Gay, Bisexual, Transgender, and Questioning) community has made in California and American history.
7.4 Continue to ensure that all school safety plans are compliant as per California Department of Education Safety Plan mandates and implement professional development for all employees before school starts.
7.5 Continue to develop safe and supportive school environments for transgender students.
7.6 Monitor, update, and communicate changes to District policies to ensure compliance.
7.7 Continue construction/modernization projects according to the General Obligation Bond Implementation Plan and develop a long-term maintenance plan.
7.8 Ensure students receive instruction in health, nutrition, and fitness that promotes the development of physical and emotional well-being and healthy lifestyles.
7.9 Continue to implement the Mental Health and Wellness Plan for all students, families, and employees.
7.10 Develop a plan to recruit, hire, and retain highly qualified, talented, and diverse employees.

## 8. PROVIDE ALL STUDENTS WITH ACCESS TO TECHNOLOGY IN THE CLASSROOM.

8.1 Maintain the District Technology Committee to research and recommend 21st Century instructional resources.
8.2 Identify funding resources to implement an ongoing District-wide computer and infrastructure refresh plan.
8.3 Develop a three-year plan for the expansion of online high school classes and the expansion of the Independent Learning Academy (ILA).
8.4 Evaluate and expand partnership with the City of Burbank library system to provide greater access to students by using their student BUSD-issued BConnectED identification cards.

## 9. DEVELOP NEW COMMUNICATION AND COLLABORATIVE STRATEGIES WITH PARENTS, STUDENTS, EMPLOYEES, AND THE COMMUNITY.

9.1 Finalize a Communications Master Plan that includes recommendations to improve communication, transparency, and collaboration.
9.2 Develop a plan to provide information to the community about the parcel tax.
9.3 Develop new strategies for communicating the implementation of District goals and initiatives.
9.4 ~~Develop~~ Review the~~a collaborative~~ process for the naming and renaming of District facilities.
9.5 Develop a system or process to provide increased transparency with regard to the District's financial and budget information.
~~9.4~~9.6 Track and report out on donations and make this information accessible in a user-friendly format.

# Core Values Statement

Adopted: _____

**WE HOLD HIGH EXPECTATIONS AND STANDARDS FOR THE ACADEMIC AND SOCIAL DEVELOPMENT OF ALL STUDENTS AND THE PERFORMANCE OF ADULTS.**

**WE GIVE STUDENTS THE OPPORTUNITY TO ACHIEVE SUCCESS IN THEIR CHOSEN ENDEAVORS AND TO CREATE A DESIRE TO BE LIFELONG LEARNERS.**

**INCREASING STUDENTS' PROFICIENCY WILL IMPROVE THEIR QUALITY OF LIVING FOR A LIFETIME.**

- All students will learn and achieve. Each student at every level:
  - …will demonstrate respect of self, others, and the community.
  - ...will encounter a rigorous and engaging curriculum.
  - ...will experience a variety of instructional strategies.
  - ...will build high self-esteem through success in personal achievement.
  - ...will have opportunities to engage in enriching extra- and co-curricular activities.
- Family involvement greatly enhances the success of children in school.
- Highly skilled and effective teaching, combined with positive personal attitudes and relationships, are the essential factors in a successful classroom learning experience.
- The entire community and all of its organizations and agencies play a vital role in the success of students in school. The schools, parents, and community must provide a social environment which enhances each student's ability to achieve a high level of academic success and physical and emotional well-being. It is essential to collaborate and maximize time, money, and human resources to promote shared responsibility for the health and welfare of all students.
- Our District recruits, hires, and retains highly qualified, talented, and productive staff members. All employees will uphold the highest ethical standards and function on a values foundation of a strong Work Ethic, Integrity, Accountability, Honesty/Openness, Caring, Respect, Fairness, Citizenship, Passion, and Enthusiasm.
- Our District recognizes and appreciates the cultural and human diversity of our students, staff, and families. This diversity offers educational opportunities enhancing respect and success for all.
- Analysis of District budget and programs guides the priorities for the purpose of preserving District solvency.

**Burbank Unified School District**
**Administrative Services**

**REPORT TO THE BOARD**

| | |
|---|---|
| TO: | Members of the Board of Education |
| FROM: | David Jaynes, Assistant Superintendent, Administrative Services |
| PREPARED BY: | Ruthie DiFonzo, Senior Administrative Assistant |
| SUBMITTED BY: | Ruthie DiFonzo, Senior Administrative Assistant |
| DATE: | June 12, 2019 |
| SUBJECT: | Public Hearing on the 2019-2020 Budget and LCAP |

---

**Background:**

The Burbank Unified School District must prepare an annual budget for the fiscal year July 1 through June 30 which must be reviewed and approved and submitted to LA County Office of Education on or before July 1 of the fiscal year (LACOE has always asked for it by June 30). This budget is based upon assumptions regarding projected enrollment and state and federal funding among other factors. Once adopted by the Board of Education, the adopted budget is submitted to the County Office of Education for review and approval before forwarding to the State Department of Education.

**Discussion/Issues:**

The Board of Education will conduct a public hearing on the 2019-2020 Budget of the District for the year ending June 30, 2019 at the June 12, 2019 Board meeting, prior to Final Adoption on June 27 as required by Education Code Section 42103 and 52062.

**Fiscal Impact:**

There is no fiscal impact in adopting the budget. However, not having a budget adopted by the statutory time lines would lead to the County withholding funding until it is received, including payroll.

**Recommendation:**

The Board of Education will conduct a public hearing to receive input from any interested parties on the District's 2019-2020 Budget which has been made available for public review prior to the Board meeting per Education Code Section 42103 and 52062, as presented.

**Burbank Unified School District**
**Administrative Services**

**REPORT TO THE BOARD**

| | |
|---|---|
| TO: | Members of the Board of Education |
| FROM: | David Jaynes, Assistant Superintendent, Administrative Services |
| PREPARED BY: | Ruthie DiFonzo, Senior Administrative Assistant |
| SUBMITTED BY: | Ruthie DiFonzo, Senior Administrative Assistant |
| DATE: | June 12, 2019 |
| SUBJECT: | First Reading of the District's 2019-2020 Budget |

---

**Background:**

The Burbank Unified School District must prepare an annual budget for the fiscal year period beginning July 1 through June 30. It must be reviewed, approved and submitted to LA County Office of Education on or before July 1 of the fiscal year (LACOE has always asked for it by June 30). This budget is based upon a set of assumptions regarding projected enrollment and state and federal funding among other factors. Once adopted by the Board of Education, the adopted budget is submitted to the County Office of Education for review and approval before forwarding to the State Department of Education.

**Discussion/Issues:**

The Board of Education will conduct a public hearing on the 2019-2020 Budget of the District for the year ending June 30, 2019 at the June 12, 2019 Board meeting, prior to Final Adoption on June 20, 2019 as required by Education Code Section 42103 and 52062.

**Fiscal Impact:**

There is no fiscal impact in adopting the budget. However, not having a budget adopted by the statutory time lines would lead to the County office withholding funding until it is received, including payroll.

**Recommendation:**

David Jaynes, Assistant Superintendent, Administrative Services, will report on the District's 2019-2020 Proposed Budget, as presented.

BURBANK UNIFIED SCHOOL DISTRICT

*Equity and Excellence*

# Office of Administrative Services
# 2018-19 ESTIMATED ACTUALS AND
# 2019-20 PROPOSED ADOPTED BUDGET

# Revenue Assumptions

**The following revenue assumptions are for Estimated Actuals 2018-19, the proposed budget 2019-20 and the multi-year projection 2020-21 and 2021-22.**

The 2018-2019 Estimated Actuals budget is based on average daily attendance (ADA), which for Burbank USD is 14,648.59.

The proposed budget for 2019-2020 as well as the multi-year projection for fiscal years 2020-2021 and 2021-22, the revenue projection remains conservative and in line with Burbank's historical trends with flat enrollment. The projected ADA in 2019-2020, 2020-21 and 2021-22 is 14,688.64.

**Projected ADA – based on 96% of Enrollment**

| 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|---|---|---|
| 14,648.59 | 14,688.64 | 14,688.64 | 14,688.64 |

The District receives revenue from four sources. Shown in the following table are the estimates from the current fiscal year, 2018-19, proposed 2019-20 budget, and projected years 2020-21 and 2021-22.

| REVENUE SOURCES | Estimated Actuals 2018-19 | Proposed Budget 2019-20 | Projected Budget 2020-21 | Projected Budget 2021-22 |
|---|---|---|---|---|
| **LCFF Source Revenues** | $133,012,982 | $138,940,768 | $142,998,305 | $146,876,329 |
| **Federal Revenues** | $6,178,342 | $5,785,392 | $5,785,392 | $5,785,392 |
| **Other State Revenues** | $17,128,734 | $14,498,333 | $14,006,303 | $14,006,303 |
| **Other Local Revenues** | $6,498,397 | $2,580,721 | $2,580,721 | $2,580,721 |
| **Total** | $162,818,455 | $161,805,214 | $165,370,721 | $169,248,745 |

The details of revenue projections is as follows:
Local Control Funding Formula Revenue (LCFF) is comprised of:

- State Aid

| Grade | Base Grant Rate per ADA |
|---|---|
| K-3 | $8,503 |
| 4-6 | $7,818 |
| 7-8 | $8,050 |
| 9-12 | $9,572 |

- Property Taxes and other local revenue
    - Projected Property and other local revenue for 2018-19, 2019-20, 2020-21 and 2021-22: $48,484,571
- Education Protection Account (EPA) is received quarterly during the months of September, December, March and June. The District will pay certificated salaries and related benefits as the appropriate use of this funding.
    - Projected EPA funding for 2018-19, 2019-20, 2020-21, 2021,22: $22,203,618
- Supplemental Grant
    - Based on the percentage of unduplicated students.

Unduplicated pupil count which provides Supplemental and Concentration grant funding is made up of the following student population:

- English Learners
- Students who receive free or reduced price meals
- Foster Youth

In order to receive Supplemental Grant funding Districts need to have an unduplicated pupil count of 20%. In order to receive Concentration Grant funding Districts needs to have an unduplicated pupil count of 50%. Burbank USD's projected unduplicated count is as follows:

- Projected Unduplicated pupil count Supplement Grant funding:
  - 2018-19 – 39.64% Unduplicated count - $9,746,702
  - 2019-20 – 40.53% Unduplicated count - $10,328,113
  - 2020-21 – 40.24% Unduplicated count - $10,561,945
  - 2021-22 – 39.91% Unduplicated count - $10,768,394

In past fiscal years, the State gave additional "Gap funding" to restore base funding to districts to what Districts received in 2008 before the great recession. The difference between a districts current funding and its target entitlement is called LCFF gap funding. The State has fully funded LCFF in the current fiscal year 2018-19. For the 2019-20 year, all Districts including BUSD will no longer receive gap funding, only a Cost of Living Adjustment (COLA).

Cost of Living Adjustments (COLA) is applied to the base grant of LCFF revenue.

| 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|---|---|---|
| 3.70% | 3.26% | 3.00% | 2.80% |

Lottery Projections are as follows:

| | 2018-19<br>14,648.59 ADA | 2019-20<br>14,688.64 ADA | 2020-21<br>14,688.64 ADA | 2021-22<br>14,688.64 ADA |
|---|---|---|---|---|
| **Unrestricted @ $151 per ADA** | $2,211,937 | $2,217,984 | $2,217,984 | $2,217,984 |
| **Restricted @ $53 per ADA** | $776,375 | $778,497 | $778,497 | $778,497 |

- One-Time funding was received in 2018-19. $184 per ADA - $2,695,340. In the proposed 2019-20 and multi-year projection for 2020-21 and 2021-22, there is no one time funding projected to be received by the State.
- Federal funding – fluctuates from 2018-19 to 2019-20 and is projected to remain flat for 2020-21 and 2021-22. Below is a table that shows our projected restricted general fund allocations:

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|---|---|---|---|
| **Title I** | $2,060,325 | $1,726,764 | $1,726,764 | $1,726,764 |
| **Title II** | $332,711 | $297,914 | $297,914 | $297,914 |
| **Title III IE** | $38,674 | $57,323 | $57,323 | $57,323 |
| **Title III EL** | $248,393 | $170,245 | $170,245 | $170,245 |
| **Title IV** | $111,031 | $111,031 | $111,031 | $111,031 |
| **Perkins** | $77,337 | $76,715 | $76,715 | $76,715 |

**Restricted Grant Funding:**

- **CTE – Career Technical Education**
  - This is formally known as ROP. We no longer receive ROP grant funding, however, BUSD contributes from the general fund to CTE. In 2018-19 the General fund contribution was $870,000. For the proposed 2019-20 budget and subsequent years, the contribution will now be $820,000.
- **CTIEG – Career Technical Education Incentive Grant Program**
  - The California Career Technical Education Incentive Grant (CTEIG) program is established as a State education, economic, and workforce development initiative with the goal of providing students in kindergarten through grade twelve, inclusive, with the knowledge and skills necessary to transition to employment and postsecondary education.

- Allocation is carry over from prior fiscal years and not a new allocation. However, it is projected to be fully spent in 2019-20 with no new funding released by the State in future years.

- **ASES – After School Education and Safety Grant**
  - Provides funds to districts that collaborate with community partners to provide safe and educationally enriching alternatives for students after school. BUSD partners with the Boys and Girls Club of Burbank who provide this service.
  - We apply and receive ASES allocation annually.
- **Classified School Employee Professional Development Grant**
  - One-time funds to support the professional development of classified school employees. There are no State required reporting or spending deadlines for these funds. We received in 2018-19 and will be spending in 2019-20**.**
  - It is projected to be fully spent in 2019-20 with no new funding released by the State in future years**.**
- **Classified School Employee Summer Assistance Grant**
  - The Classified School Employee Summer Assistance Program (CSESAP) provides up to a dollar for dollar match on amounts withheld from BUSD participating classified school employees' monthly paychecks during the 2019-20 school year. The classified employees' pay withheld and the state match funds will be paid by the District to the Districts participating and eligible employees in the summer months following the 2019-20 school year.
  - BUSD can elect to apply each year the grant is offered. This is the first year of the grant.
- **Low Performing Student Block Grant**
  - Provides funds for LEAs serving students identified as low-performing on state English language arts (ELA) or math assessments, who are not otherwise identified for supplemental grant funding under the LCFF, or eligible for special education services.
  - Half of BUSDs awarded allocation was received in 2018-19. However, it will be spent in 2019-20. The balance of the grant will be received in 2019-20 and will be spent in 2020-21 with no new funding released by the State in future years.

| Program | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|---|---|---|---|
| **CTE** | $870,000 | $820,000 | $820,000 | $820,000 |
| **CTIEG** | $673,966 | $434,779 | $ -0- | $ -0- |
| **ASES** | $557,043 | $557,043 | $557,043 | $557,043 |
| **Classified School Employee PD Grant** | $89,433 | $ -0- | $ -0- | $ -0- |
| **CSEA Summer Assistance Grant** | $ -0- | $451,050 | $ -0- | $ -0- |
| **Low Performing Student Block Grant** | $492,030 | $492,030 | $ -0- | $ -0- |

**Mandated Costs Block Grant Revenue**

The District, authorized by the Board of Education, continues to participate in the Mandated Block Grant offered by the State, which will reimburse by ADA rather than actual forms for each mandate. The following is a chart of assumptions used per ADA for estimated actuals, the proposed budget and projected budgets in the multi-year projection:

| Fiscal Year | Grade K-8 ADA | Grade 9-12 ADA | Total Projected Allocation |
|---|---|---|---|
| **2018-19** | $31.16 @ 9,443.16 ADA | $59.83 @ 5,205.43 ADA | $605,690 |
| **2019-20** | $32.18 @ 9,445.19 ADA | $61.94 @ 5,243.45 ADA | $628,726 |
| **2020-21** | $33.15 @ 9,445.19 ADA | $63.80 @ 5,243.45 ADA | $647,640 |
| **2021-22** | $34.08 @ 9,445.19 ADA | $65.59 @ 5,243.45 ADA | $668,810 |

**Special Education AB602**
The District will continue to budget at the same level of funding from our SELPA.

# Expenditure Assumptions

**The following expenditure assumptions are for Estimated Actuals 2018-19, the proposed budget 2019-20 and the multi-year projection 2020-21 and 2021-22.**

**Unrestricted and Restricted Overview:**

| EXPENDITURE CATEGORIES | Estimated Actuals 2018-19 | Proposed Budget 2019-20 | Projected Budget 2020-21 | Projected Budget 2021-22 |
|---|---|---|---|---|
| **Certificated Salaries** | $76,017,253 | $75,008,762 | $76,002,905 | $76,644,104 |
| **Classified Salaries** | $27,535,750 | $28,118,072 | $28,541,895 | $28,965,718 |
| **Employee Benefits** | $36,322,907 | $37,989,620 | $40,473,821 | $42,566,937 |
| **Books, Supplies** | $8,347,159 | $3,291,302 | $2,755,967 | $2,450,512 |
| **Services/Other Operations** | $17,280,371 | $15,614,550 | $15,466,940 | $15,576,789 |
| **Capital Outlay** | $1,083,785 | $186,875 | $-0- | $-0- |
| **Other Outgo** | $2,010,493 | $1,914,797 | $1,779,905 | $1,875,875 |
| **Total** | $168,597,718 | $162,123,978 | $165,021,433 | $168,079,935 |

Salary step and column – Each employee is hired at a certain salary range which is known as step and column. Employees, depending on experience & degrees held, move within that negotiated salary step and column. The amounts below are the estimated costs of step and column movement for Estimated Actuals, proposed budget and the multi-year projection:

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|---|---|---|---|
| **BTA Step Increase** | $816,611 | $816,611 | $816,611 | $816,611 |
| **CSEA Step Increase** | $469,469 | $469,469 | $469,469 | $469,469 |
| **BASA Step Increase** | $115,458 | $115,458 | $115,458 | $115,458 |
| **BTA Column** | $100,000 | $100,000 | $100,000 | $100,000 |

Employee Salary, Benefits and Statutory Benefits

- Health and welfare has been calculated for Estimated Actuals. For the proposed budget and the multi-year projection, and an increase of 2% has been projected.
- The District will continue to pay retiree benefits up to the district cap of $12,000.
- OPEB (GASB) current year contributions will stop for fiscal year 2017-18 and pay-as-you-go will continue with a cap of $1,165,000. Expenditures exceeding $1,165,000 will be paid from Trust fund 71.0 until the trust is spent down to a minimum of $5.5M per board approval on June 7, 2018.
- Two teachers were added in 2017-18 and 2018-19 for the next grade of the two Dual Immersion programs (Disney & McKinley), with one final teacher in 2019-20 (McKinley).
- Assistant Principal at Luther position will not be filled.

Below is a table representing the contribution obligation to statutory benefits:

| | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 |
|---|---|---|---|---|
| **PERS** | 18.062% | 20.73% | 23.60% | 24.90% |
| **STRS** | 16.28% | 16.70% | 18.10% | 17.80% |
| **OASDI** | 6.20% | 6.20% | 6.20% | 6.20% |
| **SUI** | 0.050% | 0.050% | 0.050% | 0.050% |
| **APPLE** | 3.75% | 3.75% | 3.75% | 3.75% |
| **MEDICARE** | 1.45% | 1.45% | 1.45% | 1.45% |
| **W/C** | 3.2% | 2.77% | 2.77% | 2.77% |

**STRS/PERS**

The following table represents the amount BUSD's contribution increases with each year's percentage increase:

| | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 |
|---|---|---|---|---|
| **PERS** | 18.062% | 20.73% | 23.60% | 24.90% |
| **Total Contribution** | $4,904,248 | $5,848,849 | 6,648,605 | 7,001,967 |
| **STRS** | 16.28% | 16.70% | 18.10% | 17.80% |
| **Total Contribution** | $12,089,745 | $12,539,728 | $13,603,769 | $13,373,837 |

Consumer Price Index (CPI) is applied to unrestricted supplies (object code 4000-4999) and Services (object code 5000-5999). This includes utilities, water, electricity and gas. Below is the annual percentage:

| 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|---|---|---|
| 2.71% | 3.38% | 3.16% | 3.05% |

**Other Expenditures**

- LACOE is converting their financial system PeopleSoft to BEST and they have prorated the fees for the district beginning 2017-18 of $105,670 per year. The districts implementation is scheduled for 2019-20.
- The City of Burbank has advised the District that the District will have to run and pay for our Board of Education election. The Adopted Budget and multiyear projection reflect the additional expenditure of $161,000 in anticipation of these costs in year 2019-20 for the Parcel Tax and 2020-21 for the Board Election.
- The District is working on a Tax and Revenue Anticipation Note (TRANS) for fiscal year 2019-20 to get the district through the cash shortfall experienced during November and December until property taxes are distributed, late December to early January. The cost is not included in this budget, the sizing is being determined and will be brought to the Board at the June 20th board meeting.
- Deferred Maintenance revenue has been rolled into the LCFF funding model in the General Fund. The 2019-20 and subsequent fiscal year contribution will be $400,000 per year.

**General Fund Contributions**

Program contributions from General Fund Unrestricted to Restricted:

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|---|---|---|---|
| **Special Education** | $17,687,199 | $18,850,982 | $19,218,545 | $19,220,105 |
| **Routine Restricted Maintenance** | $3,883,662 | $4,892,241 | $4,949,746 | $5,042,398 |
| **District Rentals Revenue** | ($324,563) | ($325,126) | ($325,126) | ($325,126) |
| **Totals:** | $21,246,298 | $23,422,097 | $23,844,062 | $23,937,377 |

Special Education contribution increase from Estimated Actuals to Proposed Budget:

- Reduction in Federal and State Revenue - $479,000
- STRS/PERS and benefits increase - $451,534
- Step and Column - $239,686
- Current vacancies assumed to be filled in 2019-20 - $193,000
- Decrease in services due to SLP – ($200,000)

Routine Restricted Maintenance contribution increase from Estimated Actuals to Proposed Budget:

- Contribution increased due to Education Code 17070.75. Contribution is based on 3% of total general fund expenditures. - $1,012,579

Program contributions from General Fund Unrestricted to Unrestricted programs:

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|---|---|---|---|
| **Special Education Transportation** | $1,502,681 | $1,592,681 | $1,592,681 | $1,592,681 |
| **Unrestricted Operations** | $6,263,598 | $5,732,579 | $5,732,579 | $5,732,579 |
| **Monterey** | $595,448 | $-0- | $-0- | $-0- |
| **CDS** | $478,929 | $256,597 | $256,597 | $256,597 |
| **CTE** | $870,000 | $820,000 | $820,000 | $820,000 |
| **Total** | $9,710,656 | $8,401,857 | $8,401,857 | $8,401,857 |

- $150,000 will continue to be set aside annually in Fund 40.0 for Long Term Maintenance and/or replacement of the synthetic track and field at both high schools as required by the City of Burbank and approved by the Board of Education.

**Transfers In/Out**

This amount is a contribution from the General Fund to other funds/programs. Previously, the transfers in/out only accounted for Fund 12- Child Development Fund / Horace Mann. However, per the county office, BUSD's transfers to the FACTS program and Deferred Maintenance are to now be included here rather than a direct transfer from BUSD's LCFF revenues. Below is a breakdown of the transfers in/out from General Fund to the following programs:

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|---|---|---|---|
| **Fund 11 – FACTS** | $ - 0- * | $268,520 | $268,520 | $268,520 |
| **Fund 12 – Child Development Fund / Horace Mann** | $893,661 | $415,507 | $413,022 | $358,224 |
| **Fund 14 – Deferred Maintenance** | $-0-* | $400,000 | $400,000 | $400,000 |
| **Totals:** | $893,661 | $1,084,027 | $1,081,542 | $1,026,744 |

**The contribution for 2018-19 to Fund 11 and Fund 14 was previously accounted for in object code 8091. This table shows where it is now being accounted for per LACOE through object code 7600-7699 rather than object code 8091.*

**Local Control Accountability Plan (LCAP):**

The LCAP is a living document that is approved annually by the Board of Education who considers the LCAP Committee and stakeholder recommendations and input. The CCSESA (California County Superintendents Educational Services Association) LCAP approval manual continues to be updated by LACOE as required.

LCAP is fully funded in the Estimated Actuals of 2018-19, proposed budget for 2019-20 and projected 2020-21, 2021-22 budgets.

A Summary of the LCAP multi expenditure plan follows the Budget Assumptions. All amounts listed in the expenditure plan plus any remaining amount necessary to come up to proportionality have been included in all three years of this budget.

**Operational Site Budgets**

- Elementary Schools receive $53.50, Middle Schools receive $62, and High Schools receive $90 per enrolled student. The allocation is calculated on projected enrollment. It may be increased if enrollment is up on day 10 of the new school year.

**Applied Cost Savings**

| | 2018-19 | 2019-20 | 2020-21 | 2021-22 |
|---|---|---|---|---|
| **Workers Compensation** | $300,000 | $200,000 | $100,000 | $-0- |
| **VoIP Telephone** | $-0- | $200,000 | $200,000 | $200,000 |
| **Energy Savings** | $330,000 | $330,000 | $330,000 | $330,000 |

The following approved Second Interim reductions for Fiscal Year 2019-20 are reflected in the budget:

| | |
|---|---|
| Increase in required Restricted Routine Maintenance from General Fund (from 2.5% to 3%) | ($815,000) |
| Move grounds positions from General Fund to Restricted Routine Maintenance | $733,500 |
| Reduce Deferred Maintenance contribution | $213,000 |
| Reduce social emotional materials | $25,000 |
| Reduce professional development for counselors | $5,000 |
| Reduce professional development budget | $40,000 |
| Reduce intervention training materials | $10,000 |
| Reduce middle school world language materials | $5,000 |
| Superintendent and board did not take a raise in 2017 | $6,521 |
| Superintendent office reorganization-reduce by .5 FTE | $60,000 |
| Eliminate (1) Wellness Director | $200,027 |
| Eliminate (1) Administrative Assistant | $71,396 |
| Reduce (1) engagement strategies TOSA from 1.2 to .2 | $78,000 |
| Eliminate (1) Director of Elementary | $195,165 |
| Eliminate (1) Administrative Assistant | $59,590 |
| Eliminate (1) Arts/CTE TOSA | $91,245 |
| Eliminate targeted intervention sections for secondary students | $286,000 |
| Reduce CTE 2-3 courses | $50,000 |
| Eliminate vacant AP Jefferson position | $132,440 |
| Reduce Response to Intervention (RTI) math and ELA-Elementary | $200,000 |
| Move (1) Pre-Service day to ELA/Math grant | $400,000 |
| Move professional development (GATE/HONORS/AP) to ELA/Math | $10,000 |
| Move part of TOSA to ELA/Math grant | $64,411 |
| Reduce general fund contribution to Child Development | $603,377 |
| New Supplemental funding | $500,000 |
| Donation funds will pay for 3 Music Teachers | $275,328 |
| **Total** | **$3,500,000** |

| | | UNAUDITED ACTUALS 2017-18 | | | ESTIMATED ACTUALS 2018-19 | | | ADOPTED 2019-2020 | | | PROJECTED 2020-21 | | | PROJECTED 2021-22 | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| **A. REVENUES** | | | | | | | | | | | | | | | | |
| 1) LCFF/ Revenue Limit Sources | 8010-8099 | 123,977,477 | 0 | 123,977,477 | 133,012,982 | 0 | 133,012,982 | 138,940,768 | 0 | 138,940,768 | 142,998,305 | 0 | 142,998,305 | 146,876,329 | 0 | 146,876,329 |
| 2) Federal Revenue | 8100-8299 | 0 | 5,665,069 | 5,665,069 | 0 | 6,178,342 | 6,178,342 | 0 | 5,785,392 | 5,785,392 | 0 | 5,785,392 | 5,785,392 | 0 | 5,785,392 | 5,785,392 |
| 3) State Revenue | 8300-8599 | 5,183,309 | 17,487,368 | 22,670,677 | 5,645,116 | 11,483,618 | 17,128,734 | 2,892,277 | 11,606,056 | 14,498,333 | 2,892,277 | 11,114,026 | 14,006,303 | 2,892,277 | 11,114,026 | 14,006,303 |
| 4) Local Revenue | 8600-8799 | 1,031,052 | 3,590,554 | 4,621,606 | 549,222 | 5,949,175 | 6,498,397 | 506,063 | 2,074,658 | 2,580,721 | 506,063 | 2,074,658 | 2,580,721 | 506,063 | 2,074,658 | 2,580,721 |
| **5) TOTAL, REVENUES** | | **130,191,838** | **26,742,991** | **156,934,829** | **139,207,320** | **23,611,135** | **162,818,455** | **142,339,108** | **19,466,106** | **161,805,214** | **146,396,645** | **18,974,076** | **165,370,721** | **150,274,669** | **18,974,076** | **169,248,745** |
| **B. EXPENDITURES** | | | | | | | | | | | | | | | | |
| 1) Cert Sal | 1000-1999 | 61,024,429 | 11,683,964 | 72,708,393 | 64,098,040 | 11,919,213 | 76,017,253 | 62,374,638 | 12,634,124 | 75,008,762 | 63,225,253 | 12,777,652 | 76,002,905 | 64,104,119 | 12,539,985 | 76,644,104 |
| 2) Class Sal | 2000-2999 | 15,981,294 | 9,375,747 | 25,357,041 | 17,255,113 | 10,280,637 | 27,535,750 | 16,895,081 | 11,222,991 | 28,118,072 | 17,132,362 | 11,409,533 | 28,541,895 | 17,369,643 | 11,596,075 | 28,965,718 |
| 3) Benefits | 3000-3999 | 26,179,277 | 13,000,772 | 39,180,049 | 28,343,995 | 7,978,912 | 36,322,907 | 28,809,403 | 9,180,217 | 37,989,620 | 30,709,003 | 9,764,818 | 40,473,821 | 32,769,061 | 9,797,876 | 42,566,937 |
| 4) Bks&Supp | 4000-4999 | 1,597,262 | 1,726,603 | 3,323,865 | 1,482,256 | 6,864,903 | 8,347,159 | 1,653,328 | 1,637,974 | 3,291,302 | 1,653,328 | 1,102,639 | 2,755,967 | 1,703,755 | 746,757 | 2,450,512 |
| 5) Servs, othr | 5000-5999 | 9,158,497 | 8,574,900 | 17,733,397 | 9,165,634 | 8,114,737 | 17,280,371 | 9,189,701 | 6,424,849 | 15,614,550 | 8,973,495 | 6,493,445 | 15,466,940 | 9,081,276 | 6,495,513 | 15,576,789 |
| 6) Capital | 6000-6999 | 26,145 | 573,638 | 599,783 | 129,082 | 954,703 | 1,083,785 | 96,369 | 90,506 | 186,875 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7) Other Outgo (excl Indirect) | 7100-7299 & 7400-7499 | 1,616,700 | 1,012,438 | 2,629,138 | 1,790,871 | 1,067,387 | 2,858,258 | 1,648,714 | 1,162,773 | 2,811,487 | 1,513,822 | 1,162,773 | 2,676,595 | 1,575,124 | 1,162,773 | 2,737,897 |
| 8) Other Outgo (Indirect): | 7300-7399 | (1,354,543) | 526,341 | (828,202) | (1,362,793) | 515,028 | (847,765) | (1,508,445) | 611,755 | (896,690) | (1,508,445) | 611,755 | (896,690) | (1,434,496) | 572,474 | (862,022) |
| **9) TOTAL, EXPENDITURES** | | **114,229,061** | **46,474,403** | **160,703,464** | **120,902,198** | **47,695,520** | **168,597,718** | **119,158,789** | **42,965,189** | **162,123,978** | **121,698,818** | **43,322,615** | **165,021,433** | **125,168,482** | **42,911,453** | **168,079,935** |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES** | | 15,962,777 | (19,731,413) | (3,768,635) | 18,305,122 | (24,084,385) | (5,779,263) | 23,180,319 | (23,499,083) | (318,764) | 24,697,827 | (24,348,539) | 349,288 | 25,106,187 | (23,937,377) | 1,168,810 |
| | *ADA* | *14,700* | *(K-12 Prior Year)* | | *14,648* | | | *14,689* | | | *14,689* | | | *14,689* | | |
| **D. OTHER FINANCING SOURCES/USES** | *Enrollment* | | | | | | | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | | | | | | | | |
| a) Transfers In | 8900-8929 | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| b) Transfers Out | 7600-7699 | (634,693) | | (634,693) | (893,661) | 0 | (893,661) | (1,084,027) | 0 | (1,084,027) | (1,081,542) | 0 | (1,081,542) | (1,026,744) | 0 | (1,026,744) |
| 2)Other Sources/Uses | | | | | | | | | | | | | | | | |
| a) Sources | 8930-8979 | | | | | | | | | | | | | | | |
| b) Uses | 7630-7699 | | | | | | | | | | | | | | | |
| 3) Contributions | 8980-8999 | (18,612,164) | 18,612,164 | | (21,246,298) | 21,246,298 | 0 | (23,422,097) | 23,422,097 | 0 | (23,844,062) | 23,844,062 | 0 | (23,937,377) | 23,937,377 | 0 |
| **4) TOTAL, OTHER FINANCING SOURCES/USES** | | **(19,246,857)** | **18,612,164** | **(634,693)** | **(22,139,959)** | **21,246,298** | **(893,661)** | **(24,506,124)** | **23,422,097** | **(1,084,027)** | **(24,925,604)** | **23,844,062** | **(1,081,542)** | **(24,964,121)** | **23,937,377** | **(1,026,744)** |
| | | | | | 143,042,157 | | 169,491,379 | 143,664,913 | | 163,208,005 | 146,624,422 | | 166,102,975 | 150,132,603 | | 169,106,679 |
| **E) INCREASE (DECREASE) IN FUND BALANCE** | | **(3,284,080)** | **(1,119,249)** | **(4,403,328)** | **(3,834,837)** | **(2,838,087)** | **(6,672,924)** | **(1,325,805)** | **(76,986)** | **(1,402,791)** | **(227,777)** | **(504,477)** | **(732,254)** | **142,066** | **(0)** | **142,066** |
| **F) FUND BALANCE RESERVES** | | | | | | | | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | | | | | | | | |
| a) As of July 1 - Unaudited | 9791 | 14,228,924 | 4,694,172 | 18,923,096 | 10,918,844 | 3,419,550 | 14,338,395 | 7,084,008 | 581,463 | 7,665,471 | 5,758,203 | 504,477 | 6,262,680 | 5,530,426 | 0 | 5,530,426 |
| b) Audit Adjustments/Other Restatement | 9793/9795 | | | | | | | | | | | | | | | |
| **c)Committed Carryover** | | (26,000) | (155,373) | (181,373) | | | | | | | | | | | | |
| d) Adjusted Beginning Balance | | 14,202,924 | 4,538,799 | 18,741,723 | 10,918,844 | 3,419,550 | 14,338,395 | 7,084,008 | 581,463 | 7,665,471 | 5,758,203 | 504,477 | 6,262,680 | 5,530,426 | 0 | 5,530,426 |
| ***2) Ending Balance, June 30*** | | ***10,918,844*** | ***3,419,550*** | ***14,338,395*** | ***7,084,008*** | ***581,463*** | ***7,665,471*** | ***5,758,203*** | ***504,477*** | ***6,262,680*** | ***5,530,426*** | ***0*** | ***5,530,426*** | ***5,672,492*** | ***(0)*** | ***5,672,492*** |
| Components of Ending Fund Balance | | 9,918,717 | 576,479 | | | | | | | | | | | | | |
| a) Nonspendable | | | | | | | | | | | | | | | | |
| Revolving Cash | 9711 | 25,060 | | 25,060 | 25,060 | | 25,060 | 25,060 | 0 | 25,060 | 25,060 | 0 | 25,060 | 25,060 | 0 | 25,060 |
| Stores | 9712 | 99,437 | | 99,437 | 75,000 | | 75,000 | 75,000 | 0 | 75,000 | 75,000 | 0 | 75,000 | 75,000 | 0 | 75,000 |
| Prepaid | 9713 | | | 0 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **One time - Textbooks, Safety** | 9719 | 624,198 | | 624,198 | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Site & one time** | | 86,820 | | 86,820 | | | | | | | | | | | | |
| **CTE (formerly ROP)** | 9740 | 132,671 | | 132,671 | 0 | | 0 | 0 | | 0 | 0 | | 0 | 0 | | 0 |
| **ILA Location Science portable** | | 279,050 | | 279,050 | 87,640 | | 87,640 | 87,640 | | 87,640 | 87,640 | | 87,640 | 87,640 | | 87,640 |
| **ELA Low Performing Grant** | | | | | | 581,463 | 581,463 | | 475,476 | 475,476 | | | | | | |
| **d)One time 1% Set Aside compensation** | | 1,414,150 | 3,419,550 | 4,833,700 | | | 0 | | | 0 | | | 0 | | | 0 |
| e) Assigned ***LCAP Supplemental Cummulative*** | | 19,043 | | 19,043 | | | 0 | | | 0 | | | 0 | | | 0 |
| ***Restricted Assigned*** | 9740 | | | 0 | 0 | | 0 | | 29,001 | 29,001 | 0 | | 0 | 0 | | 0 |
| | | | | 0 | 0 | | 0 | | | 0 | | | 0 | 0 | | 0 |
| ***CSEA / include in 2019-20 budget*** | | 390,000 | | 390,000 | 390,000 | | 390,000 | | | 0 | | | 0 | | | 0 |
| ***Cur Yr Unused and Over Accrued Vac Liab (w/ben*** | | 249,223 | | 249,223 | 249,223 | | 249,223 | 249,223 | | 249,223 | 249,223 | | 249,223 | 249,223 | | 249,223 |
| f) Unassigned/Unappropriated | | | | | | | | | | | | | | | | |
| Reserve for Economic Uncertainities | 9789 | 4,840,145 | 0 | 4,840,145 | 5,084,741 | | 5,084,741 | 4,896,240 | 0 | 4,896,240 | 4,983,089 | 0 | 4,983,089 | 5,073,200 | 0 | 5,073,200 |
| Board Approved Reserve 9789 3% | | 2,759,048 | | 2,759,048 | 1,172,343 | | 1,172,343 | 425,040 | 0 | 425,040 | 110,413 | 0 | 110,413 | 162,369 | 0 | 162,369 |
| | | | | | | | 0 | | | 0 | | | 0 | | | 0 |
| ***Unassigned/Unappropriated Amou*** | ***9790*** | ***(0)*** | ***0*** | ***(0)*** | ***0*** | ***0*** | ***0*** | ***(0)*** | ***0*** | ***(0)*** | ***0*** | ***0*** | ***0*** | ***(0)*** | ***(0)*** | ***(0)*** |

ANNUAL BUDGET REPORT:
July 1, 2019 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Place: Burbank Unified School District
Date: June 03, 2019

Public Hearing:

Place: District Office Board Room
Date: June 12, 2019
Time: 07:00 PM

Adoption Date: June 20, 2019

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

Contact person for additional information on the budget reports:

Name: David Jaynes
Telephone: 818-729-4473

Title: Assistant Superintendent of Admin Services
E-mail: davidjaynes@burbankusd.org

## Criteria and Standards Review Summary

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

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

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

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

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|---|---|---|---|---|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment? | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | X | |
| | | • If yes, are they lifetime benefits? | n/a | |
| | | • If yes, do benefits continue beyond age 65? | n/a | |
| | | • If yes, are benefits funded by pay-as-you-go? | n/a | |
| S7b | Other Self-insurance Benefits | Does the district provide other self-insurance benefits (e.g., workers' compensation)? | | X |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: | | |
| | | • Certificated? (Section S8A, Line 1) | | X |
| | | • Classified? (Section S8B, Line 1) | | X |
| | | • Management/supervisor/confidential? (Section S8C, Line 1) | | X |
| S9 | Local Control and Accountability Plan (LCAP) | • Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? | | X |
| | | • Approval date for adoption of the LCAP or approval of an update to the LCAP: | Jun 20, 2019 | |
| S10 | LCAP Expenditures | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures? | | X |

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

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

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals Unrestricted (A) | 2018-19 Estimated Actuals Restricted (B) | 2018-19 Estimated Actuals Total Fund col. A + B (C) | 2019-20 Budget Unrestricted (D) | 2019-20 Budget Restricted (E) | 2019-20 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 133,012,982.00 | 0.00 | 133,012,982.00 | 138,940,768.00 | 0.00 | 138,940,768.00 | 4.5% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 6,178,342.00 | 6,178,342.00 | 0.00 | 5,785,392.00 | 5,785,392.00 | -6.4% |
| 3) Other State Revenue | | 8300-8599 | 5,645,116.00 | 11,483,618.00 | 17,128,734.00 | 2,892,277.00 | 11,606,056.00 | 14,498,333.00 | -15.4% |
| 4) Other Local Revenue | | 8600-8799 | 549,222.00 | 5,949,175.00 | 6,498,397.00 | 506,063.00 | 2,074,658.00 | 2,580,721.00 | -60.3% |
| 5) TOTAL, REVENUES | | | 139,207,320.00 | 23,611,135.00 | 162,818,455.00 | 142,339,108.00 | 19,466,106.00 | 161,805,214.00 | -0.6% |
| **B. EXPENDITURES** | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 64,098,040.00 | 11,919,213.00 | 76,017,253.00 | 62,374,638.00 | 12,634,124.00 | 75,008,762.00 | -1.3% |
| 2) Classified Salaries | | 2000-2999 | 17,255,113.00 | 10,280,637.00 | 27,535,750.00 | 16,895,081.00 | 11,222,991.00 | 28,118,072.00 | 2.1% |
| 3) Employee Benefits | | 3000-3999 | 28,343,995.00 | 7,978,912.00 | 36,322,907.00 | 28,809,403.00 | 9,180,217.00 | 37,989,620.00 | 4.6% |
| 4) Books and Supplies | | 4000-4999 | 1,482,256.00 | 6,864,903.00 | 8,347,159.00 | 1,653,328.00 | 1,637,974.00 | 3,291,302.00 | -60.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 9,165,634.00 | 8,114,737.00 | 17,280,371.00 | 9,189,701.00 | 6,424,849.00 | 15,614,550.00 | -9.6% |
| 6) Capital Outlay | | 6000-6999 | 129,082.00 | 954,703.00 | 1,083,785.00 | 96,369.00 | 90,506.00 | 186,875.00 | -82.8% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 1,790,871.00 | 1,067,387.00 | 2,858,258.00 | 1,648,714.00 | 1,162,773.00 | 2,811,487.00 | -1.6% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (1,362,793.00) | 515,028.00 | (847,765.00) | (1,508,445.00) | 611,755.00 | (896,690.00) | 5.8% |
| 9) TOTAL, EXPENDITURES | | | 120,902,198.00 | 47,695,520.00 | 168,597,718.00 | 119,158,789.00 | 42,965,189.00 | 162,123,978.00 | -3.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 18,305,122.00 | (24,084,385.00) | (5,779,263.00) | 23,180,319.00 | (23,499,083.00) | (318,764.00) | -94.5% |
| **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 | 893,661.00 | 0.00 | 893,661.00 | 1,084,027.00 | 0.00 | 1,084,027.00 | 21.3% |
| 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 | (21,246,298.00) | 21,246,298.00 | 0.00 | (23,422,097.00) | 23,422,097.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (22,139,959.00) | 21,246,298.00 | (893,661.00) | (24,506,124.00) | 23,422,097.00 | (1,084,027.00) | 21.3% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals Unrestricted (A) | 2018-19 Estimated Actuals Restricted (B) | 2018-19 Estimated Actuals Total Fund col. A + B (C) | 2019-20 Budget Unrestricted (D) | 2019-20 Budget Restricted (E) | 2019-20 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (3,834,837.00) | (2,838,087.00) | (6,672,924.00) | (1,325,805.00) | (76,986.00) | (1,402,791.00) | -79.0% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 10,918,844.00 | 3,419,550.00 | 14,338,394.00 | 7,084,007.00 | 581,463.00 | 7,665,470.00 | -46.5% |
| 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) | | | 10,918,844.00 | 3,419,550.00 | 14,338,394.00 | 7,084,007.00 | 581,463.00 | 7,665,470.00 | -46.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 10,918,844.00 | 3,419,550.00 | 14,338,394.00 | 7,084,007.00 | 581,463.00 | 7,665,470.00 | -46.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,084,007.00 | 581,463.00 | 7,665,470.00 | 5,758,202.00 | 504,477.00 | 6,262,679.00 | -18.3% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 581,463.00 | 581,463.00 | 0.00 | 504,477.00 | 504,477.00 | -13.2% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 826,923.00 | 0.00 | 826,923.00 | 436,923.00 | 0.00 | 436,923.00 | -47.2% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 6,257,084.00 | 0.00 | 6,257,084.00 | 5,321,279.00 | 0.00 | 5,321,279.00 | -15.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

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

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals Unrestricted (A) | 2018-19 Estimated Actuals Restricted (B) | 2018-19 Estimated Actuals Total Fund col. A + B (C) | 2019-20 Budget Unrestricted (D) | 2019-20 Budget Restricted (E) | 2019-20 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **LCFF SOURCES** | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 63,176,378.00 | 0.00 | 63,176,378.00 | 68,230,732.00 | 0.00 | 68,230,732.00 | 8.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 22,203,618.00 | 0.00 | 22,203,618.00 | 22,203,618.00 | 0.00 | 22,203,618.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 186,603.00 | 0.00 | 186,603.00 | 180,934.00 | 0.00 | 180,934.00 | -3.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 183,793.00 | 0.00 | 183,793.00 | 194,500.00 | 0.00 | 194,500.00 | 5.8% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 35,273,604.00 | 0.00 | 35,273,604.00 | 33,153,807.00 | 0.00 | 33,153,807.00 | -6.0% |
| Unsecured Roll Taxes | | 8042 | 337,991.00 | 0.00 | 337,991.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Prior Years' Taxes | | 8043 | 475,079.00 | 0.00 | 475,079.00 | 1,557,085.00 | 0.00 | 1,557,085.00 | 227.8% |
| Supplemental Taxes | | 8044 | 394,426.00 | 0.00 | 394,426.00 | 414,147.00 | 0.00 | 414,147.00 | 5.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 3,419,513.00 | 0.00 | 3,419,513.00 | 6,909,425.00 | 0.00 | 6,909,425.00 | 102.1% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 8,213,562.00 | 0.00 | 8,213,562.00 | 6,074,673.00 | 0.00 | 6,074,673.00 | -26.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 21,847.00 | 0.00 | 21,847.00 | 21,847.00 | 0.00 | 21,847.00 | 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 | | | 133,886,414.00 | 0.00 | 133,886,414.00 | 138,940,768.00 | 0.00 | 138,940,768.00 | 3.8% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | (873,432.00) | | (873,432.00) | 0.00 | | 0.00 | -100.0% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals Unrestricted (A) | 2018-19 Estimated Actuals Restricted (B) | 2018-19 Estimated Actuals Total Fund col. A + B (C) | 2019-20 Budget Unrestricted (D) | 2019-20 Budget Restricted (E) | 2019-20 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 133,012,982.00 | 0.00 | 133,012,982.00 | 138,940,768.00 | 0.00 | 138,940,768.00 | 4.5% |
| **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 | 2,829,472.00 | 2,829,472.00 | 0.00 | 2,829,472.00 | 2,829,472.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 242,876.00 | 242,876.00 | 0.00 | 242,876.00 | 242,876.00 | 0.0% |
| 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 | | 2,060,325.00 | 2,060,325.00 | | 1,726,764.00 | 1,726,764.00 | -16.2% |
| 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 | | 332,711.00 | 332,711.00 | | 297,914.00 | 297,914.00 | -10.5% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 38,674.00 | 38,674.00 | | 57,323.00 | 57,323.00 | 48.2% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals Unrestricted (A) | 2018-19 Estimated Actuals Restricted (B) | 2018-19 Estimated Actuals Total Fund col. A + B (C) | 2019-20 Budget Unrestricted (D) | 2019-20 Budget Restricted (E) | 2019-20 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Title III, Part A, English Learner Program | 4203 | 8290 | | 248,393.00 | 248,393.00 | | 170,245.00 | 170,245.00 | -31.5% |
| 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 | | 111,031.00 | 111,031.00 | | 111,031.00 | 111,031.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | | 77,337.00 | 77,337.00 | | 76,715.00 | 76,715.00 | -0.8% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 237,523.00 | 237,523.00 | 0.00 | 273,052.00 | 273,052.00 | 15.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 6,178,342.00 | 6,178,342.00 | 0.00 | 5,785,392.00 | 5,785,392.00 | -6.4% |
| **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 | | 7,673,131.00 | 7,673,131.00 | | 7,673,131.00 | 7,673,131.00 | 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 | 3,301,028.00 | 0.00 | 3,301,028.00 | 628,726.00 | 0.00 | 628,726.00 | -81.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 2,298,522.00 | 812,021.00 | 3,110,543.00 | 2,217,985.00 | 812,021.00 | 3,030,006.00 | -2.6% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 557,043.00 | 557,043.00 | | 557,043.00 | 557,043.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 673,966.00 | 673,966.00 | | 434,779.00 | 434,779.00 | -35.5% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 45,566.00 | 1,767,457.00 | 1,813,023.00 | 45,566.00 | 2,129,082.00 | 2,174,648.00 | 19.9% |
| TOTAL, OTHER STATE REVENUE | | | 5,645,116.00 | 11,483,618.00 | 17,128,734.00 | 2,892,277.00 | 11,606,056.00 | 14,498,333.00 | -15.4% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals Unrestricted (A) | 2018-19 Estimated Actuals Restricted (B) | 2018-19 Estimated Actuals Total Fund col. A + B (C) | 2019-20 Budget Unrestricted (D) | 2019-20 Budget Restricted (E) | 2019-20 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **OTHER LOCAL REVENUE** | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 4,000.00 | 0.00 | 4,000.00 | 4,000.00 | 0.00 | 4,000.00 | 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 | 0.00 | 427,549.00 | 427,549.00 | 0.00 | 427,549.00 | 427,549.00 | 0.0% |
| Interest | | 8660 | 400,000.00 | 0.00 | 400,000.00 | 400,000.00 | 0.00 | 400,000.00 | 0.0% |
| 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 | 106,243.00 | 106,243.00 | 0.00 | 107,149.00 | 107,149.00 | 0.9% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 400.00 | 0.00 | 400.00 | 400.00 | 0.00 | 400.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-LCFF | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals Unrestricted (A) | 2018-19 Estimated Actuals Restricted (B) | 2018-19 Estimated Actuals Total Fund col. A + B (C) | 2019-20 Budget Unrestricted (D) | 2019-20 Budget Restricted (E) | 2019-20 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| (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 | 144,822.00 | 4,842,009.00 | 4,986,831.00 | 101,663.00 | 966,586.00 | 1,068,249.00 | -78.6% |
| Tuition | | 8710 | 0.00 | 573,374.00 | 573,374.00 | 0.00 | 573,374.00 | 573,374.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 549,222.00 | 5,949,175.00 | 6,498,397.00 | 506,063.00 | 2,074,658.00 | 2,580,721.00 | -60.3% |
| TOTAL, REVENUES | | | 139,207,320.00 | 23,611,135.00 | 162,818,455.00 | 142,339,108.00 | 19,466,106.00 | 161,805,214.00 | -0.6% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals Unrestricted (A) | 2018-19 Estimated Actuals Restricted (B) | 2018-19 Estimated Actuals Total Fund col. A + B (C) | 2019-20 Budget Unrestricted (D) | 2019-20 Budget Restricted (E) | 2019-20 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 51,281,948.00 | 10,124,439.00 | 61,406,387.00 | 50,504,710.00 | 10,415,786.00 | 60,920,496.00 | -0.8% |
| Certificated Pupil Support Salaries | | 1200 | 4,166,828.00 | 321,229.00 | 4,488,057.00 | 4,153,446.00 | 408,548.00 | 4,561,994.00 | 1.6% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 5,959,376.00 | 210,385.00 | 6,169,761.00 | 5,454,005.00 | 253,815.00 | 5,707,820.00 | -7.5% |
| Other Certificated Salaries | | 1900 | 2,689,888.00 | 1,263,160.00 | 3,953,048.00 | 2,262,477.00 | 1,555,975.00 | 3,818,452.00 | -3.4% |
| TOTAL, CERTIFICATED SALARIES | | | 64,098,040.00 | 11,919,213.00 | 76,017,253.00 | 62,374,638.00 | 12,634,124.00 | 75,008,762.00 | -1.3% |
| **CLASSIFIED SALARIES** | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,620,318.00 | 6,225,298.00 | 7,845,616.00 | 1,653,898.00 | 6,337,137.00 | 7,991,035.00 | 1.9% |
| Classified Support Salaries | | 2200 | 6,860,830.00 | 3,300,375.00 | 10,161,205.00 | 6,473,225.00 | 3,722,868.00 | 10,196,093.00 | 0.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,707,973.00 | 141,857.00 | 1,849,830.00 | 1,697,997.00 | 162,614.00 | 1,860,611.00 | 0.6% |
| Clerical, Technical and Office Salaries | | 2400 | 6,450,369.00 | 430,311.00 | 6,880,680.00 | 6,384,548.00 | 497,286.00 | 6,881,834.00 | 0.0% |
| Other Classified Salaries | | 2900 | 615,623.00 | 182,796.00 | 798,419.00 | 685,413.00 | 503,086.00 | 1,188,499.00 | 48.9% |
| TOTAL, CLASSIFIED SALARIES | | | 17,255,113.00 | 10,280,637.00 | 27,535,750.00 | 16,895,081.00 | 11,222,991.00 | 28,118,072.00 | 2.1% |
| **EMPLOYEE BENEFITS** | | | | | | | | | |
| STRS | | 3101-3102 | 10,204,016.00 | 1,885,729.00 | 12,089,745.00 | 10,436,325.00 | 2,103,403.00 | 12,539,728.00 | 3.7% |
| PERS | | 3201-3202 | 3,143,971.00 | 1,760,277.00 | 4,904,248.00 | 3,546,886.00 | 2,301,963.00 | 5,848,849.00 | 19.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,315,860.00 | 956,074.00 | 3,271,934.00 | 2,267,486.00 | 1,049,706.00 | 3,317,192.00 | 1.4% |
| Health and Welfare Benefits | | 3401-3402 | 10,040,465.00 | 2,654,913.00 | 12,695,378.00 | 10,323,641.00 | 3,052,394.00 | 13,376,035.00 | 5.4% |
| Unemployment Insurance | | 3501-3502 | 40,872.00 | 11,127.00 | 51,999.00 | 39,788.00 | 11,934.00 | 51,722.00 | -0.5% |
| Workers' Compensation | | 3601-3602 | 2,598,811.00 | 710,792.00 | 3,309,603.00 | 2,195,277.00 | 660,817.00 | 2,856,094.00 | -13.7% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 28,343,995.00 | 7,978,912.00 | 36,322,907.00 | 28,809,403.00 | 9,180,217.00 | 37,989,620.00 | 4.6% |
| **BOOKS AND SUPPLIES** | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 1,401.00 | 111,235.00 | 112,636.00 | 11,869.00 | 812,171.00 | 824,040.00 | 631.6% |
| Books and Other Reference Materials | | 4200 | 22,514.00 | 44,839.00 | 67,353.00 | 12,029.00 | 26,024.00 | 38,053.00 | -43.5% |
| Materials and Supplies | | 4300 | 1,392,527.00 | 6,418,172.00 | 7,810,699.00 | 1,624,662.00 | 741,966.00 | 2,366,628.00 | -69.7% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals Unrestricted (A) | 2018-19 Estimated Actuals Restricted (B) | 2018-19 Estimated Actuals Total Fund col. A + B (C) | 2019-20 Budget Unrestricted (D) | 2019-20 Budget Restricted (E) | 2019-20 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Noncapitalized Equipment | | 4400 | 65,814.00 | 290,657.00 | 356,471.00 | 4,768.00 | 57,813.00 | 62,581.00 | -82.4% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,482,256.00 | 6,864,903.00 | 8,347,159.00 | 1,653,328.00 | 1,637,974.00 | 3,291,302.00 | -60.6% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 424,269.00 | 424,269.00 | 0.00 | 444,312.00 | 444,312.00 | 4.7% |
| Travel and Conferences | | 5200 | 95,477.00 | 106,438.00 | 201,915.00 | 75,036.00 | 67,704.00 | 142,740.00 | -29.3% |
| Dues and Memberships | | 5300 | 51,591.00 | 1,046.00 | 52,637.00 | 47,050.00 | 944.00 | 47,994.00 | -8.8% |
| Insurance | | 5400 - 5450 | 983,408.00 | 0.00 | 983,408.00 | 1,083,408.00 | 0.00 | 1,083,408.00 | 10.2% |
| Operations and Housekeeping Services | | 5500 | 3,086,784.00 | 29,360.00 | 3,116,144.00 | 3,194,497.00 | 29,697.00 | 3,224,194.00 | 3.5% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 343,001.00 | 467,505.00 | 810,506.00 | 373,179.00 | 388,205.00 | 761,384.00 | -6.1% |
| Transfers of Direct Costs | | 5710 | 128,983.00 | (128,983.00) | 0.00 | 234,867.00 | (234,867.00) | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (202,037.00) | 0.00 | (202,037.00) | (213,253.00) | 0.00 | (213,253.00) | 5.6% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 4,312,193.00 | 7,202,154.00 | 11,514,347.00 | 4,025,868.00 | 5,716,282.00 | 9,742,150.00 | -15.4% |
| Communications | | 5900 | 366,234.00 | 12,948.00 | 379,182.00 | 369,049.00 | 12,572.00 | 381,621.00 | 0.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 9,165,634.00 | 8,114,737.00 | 17,280,371.00 | 9,189,701.00 | 6,424,849.00 | 15,614,550.00 | -9.6% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals Unrestricted (A) | 2018-19 Estimated Actuals Restricted (B) | 2018-19 Estimated Actuals Total Fund col. A + B (C) | 2019-20 Budget Unrestricted (D) | 2019-20 Budget Restricted (E) | 2019-20 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 7,796.00 | 239,555.00 | 247,351.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 109,284.00 | 599,524.00 | 708,808.00 | 25,370.00 | 90,506.00 | 115,876.00 | -83.7% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 40,720.00 | 40,720.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Equipment | | 6400 | 5,502.00 | 7,891.00 | 13,393.00 | 70,999.00 | 0.00 | 70,999.00 | 430.1% |
| Equipment Replacement | | 6500 | 6,500.00 | 67,013.00 | 73,513.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, CAPITAL OUTLAY | | | 129,082.00 | 954,703.00 | 1,083,785.00 | 96,369.00 | 90,506.00 | 186,875.00 | -82.8% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 866,026.00 | 866,026.00 | 0.00 | 866,026.00 | 866,026.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2019-20 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| 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 | 1,289,464.00 | 22,708.00 | 1,312,172.00 | 1,163,363.00 | 33,453.00 | 1,196,816.00 | -8.8% |
| Other Debt Service - Principal | | 7439 | 501,407.00 | 178,653.00 | 680,060.00 | 485,351.00 | 263,294.00 | 748,645.00 | 10.1% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,790,871.00 | 1,067,387.00 | 2,858,258.00 | 1,648,714.00 | 1,162,773.00 | 2,811,487.00 | -1.6% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (515,028.00) | 515,028.00 | 0.00 | (611,755.00) | 611,755.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (847,765.00) | 0.00 | (847,765.00) | (896,690.00) | 0.00 | (896,690.00) | 5.8% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (1,362,793.00) | 515,028.00 | (847,765.00) | (1,508,445.00) | 611,755.00 | (896,690.00) | 5.8% |
| TOTAL, EXPENDITURES | | | 120,902,198.00 | 47,695,520.00 | 168,597,718.00 | 119,158,789.00 | 42,965,189.00 | 162,123,978.00 | -3.8% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals Unrestricted (A) | 2018-19 Estimated Actuals Restricted (B) | 2018-19 Estimated Actuals Total Fund col. A + B (C) | 2019-20 Budget Unrestricted (D) | 2019-20 Budget Restricted (E) | 2019-20 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **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 | 893,661.00 | 0.00 | 893,661.00 | 415,507.00 | 0.00 | 415,507.00 | -53.5% |
| 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 | 0.00 | 0.00 | 0.00 | 668,520.00 | 0.00 | 668,520.00 | New |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 893,661.00 | 0.00 | 893,661.00 | 1,084,027.00 | 0.00 | 1,084,027.00 | 21.3% |
| **OTHER SOURCES/USES** | | | | | | | | | |
| **SOURCES** | | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2019-20 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| (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 | (21,246,298.00) | 21,246,298.00 | 0.00 | (23,422,097.00) | 23,422,097.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (21,246,298.00) | 21,246,298.00 | 0.00 | (23,422,097.00) | 23,422,097.00 | 0.00 | 0.0% |
| **TOTAL, OTHER FINANCING SOURCES/USES** (a - b + c - d + e) | | | (22,139,959.00) | 21,246,298.00 | (893,661.00) | (24,506,124.00) | 23,422,097.00 | (1,084,027.00) | 21.3% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals Unrestricted (A) | 2018-19 Estimated Actuals Restricted (B) | 2018-19 Estimated Actuals Total Fund col. A + B (C) | 2019-20 Budget Unrestricted (D) | 2019-20 Budget Restricted (E) | 2019-20 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 133,012,982.00 | 0.00 | 133,012,982.00 | 138,940,768.00 | 0.00 | 138,940,768.00 | 4.5% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 6,178,342.00 | 6,178,342.00 | 0.00 | 5,785,392.00 | 5,785,392.00 | -6.4% |
| 3) Other State Revenue | | 8300-8599 | 5,645,116.00 | 11,483,618.00 | 17,128,734.00 | 2,892,277.00 | 11,606,056.00 | 14,498,333.00 | -15.4% |
| 4) Other Local Revenue | | 8600-8799 | 549,222.00 | 5,949,175.00 | 6,498,397.00 | 506,063.00 | 2,074,658.00 | 2,580,721.00 | -60.3% |
| 5) TOTAL, REVENUES | | | 139,207,320.00 | 23,611,135.00 | 162,818,455.00 | 142,339,108.00 | 19,466,106.00 | 161,805,214.00 | -0.6% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 71,318,126.00 | 32,024,487.00 | 103,342,613.00 | 70,908,016.00 | 29,360,407.00 | 100,268,423.00 | -3.0% |
| 2) Instruction - Related Services | 2000-2999 | | 15,454,051.00 | 4,635,615.00 | 20,089,666.00 | 14,832,997.00 | 4,303,948.00 | 19,136,945.00 | -4.7% |
| 3) Pupil Services | 3000-3999 | | 9,218,979.00 | 2,617,001.00 | 11,835,980.00 | 9,448,313.00 | 2,583,928.00 | 12,032,241.00 | 1.7% |
| 4) Ancillary Services | 4000-4999 | | 872,809.00 | 574,146.00 | 1,446,955.00 | 869,370.00 | 0.00 | 869,370.00 | -39.9% |
| 5) Community Services | 5000-5999 | | 27,998.00 | 144,158.00 | 172,156.00 | 27,653.00 | 94,886.00 | 122,539.00 | -28.8% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 11,668,613.00 | 884,375.00 | 12,552,988.00 | 11,279,453.00 | 703,112.00 | 11,982,565.00 | -4.5% |
| 8) Plant Services | 8000-8999 | | 10,492,762.00 | 5,748,351.00 | 16,241,113.00 | 10,086,284.00 | 4,756,135.00 | 14,842,419.00 | -8.6% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 1,848,860.00 | 1,067,387.00 | 2,916,247.00 | 1,706,703.00 | 1,162,773.00 | 2,869,476.00 | -1.6% |
| 10) TOTAL, EXPENDITURES | | | 120,902,198.00 | 47,695,520.00 | 168,597,718.00 | 119,158,789.00 | 42,965,189.00 | 162,123,978.00 | -3.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 18,305,122.00 | (24,084,385.00) | (5,779,263.00) | 23,180,319.00 | (23,499,083.00) | (318,764.00) | -94.5% |
| **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 | 893,661.00 | 0.00 | 893,661.00 | 1,084,027.00 | 0.00 | 1,084,027.00 | 21.3% |
| 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 | (21,246,298.00) | 21,246,298.00 | 0.00 | (23,422,097.00) | 23,422,097.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (22,139,959.00) | 21,246,298.00 | (893,661.00) | (24,506,124.00) | 23,422,097.00 | (1,084,027.00) | 21.3% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals Unrestricted (A) | 2018-19 Estimated Actuals Restricted (B) | 2018-19 Estimated Actuals Total Fund col. A + B (C) | 2019-20 Budget Unrestricted (D) | 2019-20 Budget Restricted (E) | 2019-20 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (3,834,837.00) | (2,838,087.00) | (6,672,924.00) | (1,325,805.00) | (76,986.00) | (1,402,791.00) | -79.0% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 10,918,844.00 | 3,419,550.00 | 14,338,394.00 | 7,084,007.00 | 581,463.00 | 7,665,470.00 | -46.5% |
| 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) | | | 10,918,844.00 | 3,419,550.00 | 14,338,394.00 | 7,084,007.00 | 581,463.00 | 7,665,470.00 | -46.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 10,918,844.00 | 3,419,550.00 | 14,338,394.00 | 7,084,007.00 | 581,463.00 | 7,665,470.00 | -46.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,084,007.00 | 581,463.00 | 7,665,470.00 | 5,758,202.00 | 504,477.00 | 6,262,679.00 | -18.3% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 581,463.00 | 581,463.00 | 0.00 | 504,477.00 | 504,477.00 | -13.2% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 826,923.00 | 0.00 | 826,923.00 | 436,923.00 | 0.00 | 436,923.00 | -47.2% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 6,257,084.00 | 0.00 | 6,257,084.00 | 5,321,279.00 | 0.00 | 5,321,279.00 | -15.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2018-19 Estimated Actuals | 2019-20 Budget |
|---|---|---|---|
| 7311 | Classified School Employee Professional Development Block Grant | 89,433.00 | 0.00 |
| 7510 | Low-Performing Students Block Grant | 492,030.00 | 475,476.00 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Sectio | 0.00 | 29,001.00 |
| Total, Restricted Balance | | 581,463.00 | 504,477.00 |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 259,532.00 | 0.00 | -100.0% |
| 2) Federal Revenue | | 8100-8299 | 284,074.00 | 284,074.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 2,755,990.00 | 2,717,879.00 | -1.4% |
| 4) Other Local Revenue | | 8600-8799 | 359,624.00 | 337,924.00 | -6.0% |
| 5) TOTAL, REVENUES | | | 3,659,220.00 | 3,339,877.00 | -8.7% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,740,936.00 | 1,694,051.00 | -2.7% |
| 2) Classified Salaries | | 2000-2999 | 830,278.00 | 852,058.00 | 2.6% |
| 3) Employee Benefits | | 3000-3999 | 801,328.00 | 836,424.00 | 4.4% |
| 4) Books and Supplies | | 4000-4999 | 152,433.00 | 88,126.00 | -42.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 171,653.00 | 185,238.00 | 7.9% |
| 6) Capital Outlay | | 6000-6999 | 259,613.00 | 196,940.00 | -24.1% |
| 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 | 185,609.00 | 192,478.00 | 3.7% |
| 9) TOTAL, EXPENDITURES | | | 4,141,850.00 | 4,045,315.00 | -2.3% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (482,630.00) | (705,438.00) | 46.2% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 268,520.00 | New |
| 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 | 268,520.00 | New |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (482,630.00) | (436,918.00) | -9.5% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,707,865.00 | 4,225,235.00 | -10.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,707,865.00 | 4,225,235.00 | -10.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,707,865.00 | 4,225,235.00 | -10.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,225,235.00 | 3,788,317.00 | -10.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 321,159.00 | 86,290.00 | -73.1% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 3,904,076.00 | 3,702,027.00 | -5.2% |
| 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 | 259,532.00 | 0.00 | -100.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 259,532.00 | 0.00 | -100.0% |
| **FEDERAL REVENUE** | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 284,074.00 | 284,074.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 284,074.00 | 284,074.00 | 0.0% |
| **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 | 2,585,283.00 | 2,674,734.00 | 3.5% |
| All Other State Revenue | All Other | 8590 | 170,707.00 | 43,145.00 | -74.7% |
| TOTAL, OTHER STATE REVENUE | | | 2,755,990.00 | 2,717,879.00 | -1.4% |

| 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 | 75,990.00 | 75,990.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 225,959.00 | 225,959.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 57,675.00 | 35,975.00 | -37.6% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 359,624.00 | 337,924.00 | -6.0% |
| TOTAL, REVENUES | | | 3,659,220.00 | 3,339,877.00 | -8.7% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,192,062.00 | 1,142,579.00 | -4.2% |
| Certificated Pupil Support Salaries | | 1200 | 146,027.00 | 153,978.00 | 5.4% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 172,982.00 | 170,944.00 | -1.2% |
| Other Certificated Salaries | | 1900 | 229,865.00 | 226,550.00 | -1.4% |
| TOTAL, CERTIFICATED SALARIES | | | 1,740,936.00 | 1,694,051.00 | -2.7% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 394,767.00 | 385,586.00 | -2.3% |
| Classified Support Salaries | | 2200 | 129,117.00 | 134,815.00 | 4.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 306,394.00 | 331,657.00 | 8.2% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 830,278.00 | 852,058.00 | 2.6% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 267,517.00 | 275,352.00 | 2.9% |
| PERS | | 3201-3202 | 133,834.00 | 158,102.00 | 18.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 89,359.00 | 89,194.00 | -0.2% |
| Health and Welfare Benefits | | 3401-3402 | 227,130.00 | 245,926.00 | 8.3% |
| Unemployment Insurance | | 3501-3502 | 1,376.00 | 1,297.00 | -5.7% |
| Workers' Compensation | | 3601-3602 | 82,112.00 | 66,553.00 | -18.9% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 801,328.00 | 836,424.00 | 4.4% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 30,796.00 | 31,801.00 | 3.3% |
| Materials and Supplies | | 4300 | 65,850.00 | 48,847.00 | -25.8% |
| Noncapitalized Equipment | | 4400 | 55,787.00 | 7,478.00 | -86.6% |
| TOTAL, BOOKS AND SUPPLIES | | | 152,433.00 | 88,126.00 | -42.2% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 2,510.00 | 0.00 | -100.0% |
| Travel and Conferences | | 5200 | 12,501.00 | 1,680.00 | -86.6% |
| Dues and Memberships | | 5300 | 250.00 | 258.00 | 3.2% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 41,155.00 | 42,618.00 | 3.6% |
| 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 | 4,647.00 | 6,150.00 | 32.3% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 87,881.00 | 108,944.00 | 24.0% |
| Communications | | 5900 | 22,709.00 | 25,588.00 | 12.7% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 171,653.00 | 185,238.00 | 7.9% |
| **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 | 259,613.00 | 170,440.00 | -34.3% |
| Equipment | | 6400 | 0.00 | 26,000.00 | New |
| Equipment Replacement | | 6500 | 0.00 | 500.00 | New |
| TOTAL, CAPITAL OUTLAY | | | 259,613.00 | 196,940.00 | -24.1% |
| **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 | 185,609.00 | 192,478.00 | 3.7% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 185,609.00 | 192,478.00 | 3.7% |
| TOTAL, EXPENDITURES | | | 4,141,850.00 | 4,045,315.00 | -2.3% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 268,520.00 | New |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 268,520.00 | New |
| **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 | 268,520.00 | New |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 259,532.00 | 0.00 | -100.0% |
| 2) Federal Revenue | | 8100-8299 | 284,074.00 | 284,074.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 2,755,990.00 | 2,717,879.00 | -1.4% |
| 4) Other Local Revenue | | 8600-8799 | 359,624.00 | 337,924.00 | -6.0% |
| 5) TOTAL, REVENUES | | | 3,659,220.00 | 3,339,877.00 | -8.7% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 2,236,783.00 | 2,133,734.00 | -4.6% |
| 2) Instruction - Related Services | 2000-2999 | | 1,030,265.00 | 1,077,052.00 | 4.5% |
| 3) Pupil Services | 3000-3999 | | 196,191.00 | 206,019.00 | 5.0% |
| 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 | | 185,609.00 | 192,478.00 | 3.7% |
| 8) Plant Services | 8000-8999 | | 493,002.00 | 436,032.00 | -11.6% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 4,141,850.00 | 4,045,315.00 | -2.3% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (482,630.00) | (705,438.00) | 46.2% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 268,520.00 | New |
| 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 | 268,520.00 | New |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (482,630.00) | (436,918.00) | -9.5% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,707,865.00 | 4,225,235.00 | -10.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,707,865.00 | 4,225,235.00 | -10.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,707,865.00 | 4,225,235.00 | -10.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,225,235.00 | 3,788,317.00 | -10.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 321,159.00 | 86,290.00 | -73.1% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 3,904,076.00 | 3,702,027.00 | -5.2% |
| 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 | 43,145.00 | 86,290.00 |
| 6391 | Adult Education Program | 278,014.00 | 0.00 |
| Total, Restricted Balance | | 321,159.00 | 86,290.00 |

| 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 | 235,030.00 | 235,030.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 590,679.00 | 646,246.00 | 9.4% |
| 4) Other Local Revenue | | 8600-8799 | 4,680,034.00 | 5,227,774.00 | 11.7% |
| 5) TOTAL, REVENUES | | | 5,505,743.00 | 6,109,050.00 | 11.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,731,547.00 | 1,791,538.00 | 3.5% |
| 2) Classified Salaries | | 2000-2999 | 2,002,716.00 | 1,969,246.00 | -1.7% |
| 3) Employee Benefits | | 3000-3999 | 1,527,705.00 | 1,579,976.00 | 3.4% |
| 4) Books and Supplies | | 4000-4999 | 235,778.00 | 241,062.00 | 2.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 451,572.00 | 440,016.00 | -2.6% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 450,086.00 | 502,719.00 | 11.7% |
| 9) TOTAL, EXPENDITURES | | | 6,399,404.00 | 6,524,557.00 | 2.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (893,661.00) | (415,507.00) | -53.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 893,661.00 | 415,507.00 | -53.5% |
| 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 | | | 893,661.00 | 415,507.00 | -53.5% |

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

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

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| Child Nutrition Programs | | 8220 | 41,235.00 | 41,235.00 | 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 | 193,795.00 | 193,795.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 235,030.00 | 235,030.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 1,270.00 | 1,270.00 | 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 | 589,409.00 | 644,976.00 | 9.4% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 590,679.00 | 646,246.00 | 9.4% |
| **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 | 3.00 | 3.00 | 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 | 4,639,501.00 | 5,191,346.00 | 11.9% |
| 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 | 40,530.00 | 36,425.00 | -10.1% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 4,680,034.00 | 5,227,774.00 | 11.7% |
| TOTAL, REVENUES | | | 5,505,743.00 | 6,109,050.00 | 11.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,507,623.00 | 1,562,286.00 | 3.6% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 223,924.00 | 229,252.00 | 2.4% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,731,547.00 | 1,791,538.00 | 3.5% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 1,729,802.00 | 1,721,913.00 | -0.5% |
| Classified Support Salaries | | 2200 | 76,385.00 | 55,550.00 | -27.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 187,159.00 | 183,783.00 | -1.8% |
| Other Classified Salaries | | 2900 | 9,370.00 | 8,000.00 | -14.6% |
| TOTAL, CLASSIFIED SALARIES | | | 2,002,716.00 | 1,969,246.00 | -1.7% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 196,438.00 | 219,004.00 | 11.5% |
| PERS | | 3201-3202 | 423,135.00 | 460,091.00 | 8.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 213,316.00 | 210,183.00 | -1.5% |
| Health and Welfare Benefits | | 3401-3402 | 573,628.00 | 587,282.00 | 2.4% |
| Unemployment Insurance | | 3501-3502 | 1,911.00 | 1,905.00 | -0.3% |
| Workers' Compensation | | 3601-3602 | 119,277.00 | 101,511.00 | -14.9% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,527,705.00 | 1,579,976.00 | 3.4% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 269.00 | 478.00 | 77.7% |
| Materials and Supplies | | 4300 | 103,553.00 | 107,028.00 | 3.4% |
| Noncapitalized Equipment | | 4400 | 7,576.00 | 8,895.00 | 17.4% |
| Food | | 4700 | 124,380.00 | 124,661.00 | 0.2% |
| TOTAL, BOOKS AND SUPPLIES | | | 235,778.00 | 241,062.00 | 2.2% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 2,635.00 | 2,543.00 | -3.5% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 70,593.00 | 71,622.00 | 1.5% |
| 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 | 123,420.00 | 125,358.00 | 1.6% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 251,231.00 | 236,676.00 | -5.8% |
| Communications | | 5900 | 3,693.00 | 3,817.00 | 3.4% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 451,572.00 | 440,016.00 | -2.6% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| 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 | 450,086.00 | 502,719.00 | 11.7% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 450,086.00 | 502,719.00 | 11.7% |
| TOTAL, EXPENDITURES | | | 6,399,404.00 | 6,524,557.00 | 2.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund | | 8911 | 893,661.00 | 415,507.00 | -53.5% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 893,661.00 | 415,507.00 | -53.5% |
| **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) | | | 893,661.00 | 415,507.00 | -53.5% |

| 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 | 235,030.00 | 235,030.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 590,679.00 | 646,246.00 | 9.4% |
| 4) Other Local Revenue | | 8600-8799 | 4,680,034.00 | 5,227,774.00 | 11.7% |
| 5) TOTAL, REVENUES | | | 5,505,743.00 | 6,109,050.00 | 11.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 4,783,861.00 | 4,868,550.00 | 1.8% |
| 2) Instruction - Related Services | 2000-2999 | | 712,207.00 | 721,370.00 | 1.3% |
| 3) Pupil Services | 3000-3999 | | 130,607.00 | 131,181.00 | 0.4% |
| 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 | | 450,086.00 | 502,719.00 | 11.7% |
| 8) Plant Services | 8000-8999 | | 322,643.00 | 300,737.00 | -6.8% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 6,399,404.00 | 6,524,557.00 | 2.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (893,661.00) | (415,507.00) | -53.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 893,661.00 | 415,507.00 | -53.5% |
| 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 | | | 893,661.00 | 415,507.00 | -53.5% |

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

| 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 | 1,995,469.00 | 1,995,469.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 136,394.00 | 136,394.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,699,145.00 | 1,699,145.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 3,831,008.00 | 3,831,008.00 | 0.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,644,024.00 | 1,632,978.00 | -0.7% |
| 3) Employee Benefits | | 3000-3999 | 643,457.00 | 675,461.00 | 5.0% |
| 4) Books and Supplies | | 4000-4999 | 1,475,370.00 | 1,458,270.00 | -1.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 157,103.00 | 180,897.00 | 15.1% |
| 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 | 212,070.00 | 201,493.00 | -5.0% |
| 9) TOTAL, EXPENDITURES | | | 4,132,024.00 | 4,149,099.00 | 0.4% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (301,016.00) | (318,091.00) | 5.7% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (301,016.00) | (318,091.00) | 5.7% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 668,417.00 | 367,401.00 | -45.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 668,417.00 | 367,401.00 | -45.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 668,417.00 | 367,401.00 | -45.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 367,401.00 | 49,310.00 | -86.6% |
| 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 | 355,196.00 | 37,105.00 | -89.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 12,205.00 | 12,205.00 | 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 | 1,995,469.00 | 1,995,469.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 1,995,469.00 | 1,995,469.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 136,394.00 | 136,394.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 136,394.00 | 136,394.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 1,694,991.00 | 1,694,991.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 4,154.00 | 4,154.00 | 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 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,699,145.00 | 1,699,145.00 | 0.0% |
| TOTAL, REVENUES | | | 3,831,008.00 | 3,831,008.00 | 0.0% |

| 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 | 1,024,873.00 | 1,005,846.00 | -1.9% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 508,224.00 | 512,967.00 | 0.9% |
| Clerical, Technical and Office Salaries | | 2400 | 92,227.00 | 95,465.00 | 3.5% |
| Other Classified Salaries | | 2900 | 18,700.00 | 18,700.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,644,024.00 | 1,632,978.00 | -0.7% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 264,077.00 | 300,922.00 | 14.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 122,480.00 | 121,641.00 | -0.7% |
| Health and Welfare Benefits | | 3401-3402 | 203,540.00 | 206,833.00 | 1.6% |
| Unemployment Insurance | | 3501-3502 | 821.00 | 829.00 | 1.0% |
| Workers' Compensation | | 3601-3602 | 52,539.00 | 45,236.00 | -13.9% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 643,457.00 | 675,461.00 | 5.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 146,770.00 | 131,770.00 | -10.2% |
| Noncapitalized Equipment | | 4400 | 29,600.00 | 26,500.00 | -10.5% |
| Food | | 4700 | 1,299,000.00 | 1,300,000.00 | 0.1% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,475,370.00 | 1,458,270.00 | -1.2% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 12,210.00 | New |
| Travel and Conferences | | 5200 | 2,400.00 | 4,500.00 | 87.5% |
| Dues and Memberships | | 5300 | 671.00 | 800.00 | 19.2% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 15,303.00 | 15,315.00 | 0.1% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 16,047.00 | 13,950.00 | -13.1% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 73,970.00 | 81,745.00 | 10.5% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 41,410.00 | 45,000.00 | 8.7% |
| Communications | | 5900 | 7,302.00 | 7,377.00 | 1.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 157,103.00 | 180,897.00 | 15.1% |
| **CAPITAL OUTLAY** | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 212,070.00 | 201,493.00 | -5.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 212,070.00 | 201,493.00 | -5.0% |
| TOTAL, EXPENDITURES | | | 4,132,024.00 | 4,149,099.00 | 0.4% |

| 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 | 1,995,469.00 | 1,995,469.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 136,394.00 | 136,394.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,699,145.00 | 1,699,145.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 3,831,008.00 | 3,831,008.00 | 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 | | 3,822,673.00 | 3,842,538.00 | 0.5% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 212,070.00 | 201,493.00 | -5.0% |
| 8) Plant Services | 8000-8999 | | 97,281.00 | 105,068.00 | 8.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 4,132,024.00 | 4,149,099.00 | 0.4% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (301,016.00) | (318,091.00) | 5.7% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (301,016.00) | (318,091.00) | 5.7% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 668,417.00 | 367,401.00 | -45.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 668,417.00 | 367,401.00 | -45.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 668,417.00 | 367,401.00 | -45.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 367,401.00 | 49,310.00 | -86.6% |
| 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 | 355,196.00 | 37,105.00 | -89.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 12,205.00 | 12,205.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2018-19 Estimated Actuals | 2019-20 Budget |
|---|---|---|---|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 355,196.00 | 37,105.00 |
| Total, Restricted Balance | | 355,196.00 | 37,105.00 |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 613,900.00 | 0.00 | -100.0% |
| 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 | 13,745.00 | 10,750.00 | -21.8% |
| 5) TOTAL, REVENUES | | | 627,645.00 | 10,750.00 | -98.3% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 188,641.00 | 200,000.00 | 6.0% |
| 6) Capital Outlay | | 6000-6999 | 182,764.00 | 80,000.00 | -56.2% |
| 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 | | | 371,405.00 | 280,000.00 | -24.6% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 256,240.00 | (269,250.00) | -205.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 400,000.00 | New |
| 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 | 400,000.00 | New |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 256,240.00 | 130,750.00 | -49.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 397,534.00 | 653,774.00 | 64.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 397,534.00 | 653,774.00 | 64.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 397,534.00 | 653,774.00 | 64.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 653,774.00 | 784,524.00 | 20.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 653,774.00 | 784,524.00 | 20.0% |
| 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 | 613,900.00 | 0.00 | -100.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 613,900.00 | 0.00 | -100.0% |
| **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 | 13,745.00 | 10,750.00 | -21.8% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 13,745.00 | 10,750.00 | -21.8% |
| TOTAL, REVENUES | | | 627,645.00 | 10,750.00 | -98.3% |

| 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 | 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% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 24,995.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 163,646.00 | 200,000.00 | 22.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 188,641.00 | 200,000.00 | 6.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 182,764.00 | 0.00 | -100.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 80,000.00 | New |
| TOTAL, CAPITAL OUTLAY | | | 182,764.00 | 80,000.00 | -56.2% |
| **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 | | | 371,405.00 | 280,000.00 | -24.6% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 400,000.00 | New |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 400,000.00 | New |
| **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 | 400,000.00 | New |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 613,900.00 | 0.00 | -100.0% |
| 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 | 13,745.00 | 10,750.00 | -21.8% |
| 5) TOTAL, REVENUES | | | 627,645.00 | 10,750.00 | -98.3% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 371,405.00 | 280,000.00 | -24.6% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 371,405.00 | 280,000.00 | -24.6% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 256,240.00 | (269,250.00) | -205.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 400,000.00 | New |
| 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 | 400,000.00 | New |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 256,240.00 | 130,750.00 | -49.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 397,534.00 | 653,774.00 | 64.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 397,534.00 | 653,774.00 | 64.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 397,534.00 | 653,774.00 | 64.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 653,774.00 | 784,524.00 | 20.0% |
| 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 | 653,774.00 | 784,524.00 | 20.0% |
| 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 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 301,986.00 | 301,986.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 301,986.00 | 301,986.00 | 0.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 122,840.00 | 122,491.00 | -0.3% |
| 3) Employee Benefits | | 3000-3999 | 53,629.00 | 56,299.00 | 5.0% |
| 4) Books and Supplies | | 4000-4999 | 204,803.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 96,024.00 | 111,387.00 | 16.0% |
| 6) Capital Outlay | | 6000-6999 | 4,767,552.00 | 4,034,962.00 | -15.4% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 5,244,848.00 | 4,325,139.00 | -17.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (4,942,862.00) | (4,023,153.00) | -18.6% |
| **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)** | | | (4,942,862.00) | (4,023,153.00) | -18.6% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 16,402,404.00 | 11,459,542.00 | -30.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 16,402,404.00 | 11,459,542.00 | -30.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 16,402,404.00 | 11,459,542.00 | -30.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 11,459,542.00 | 7,436,389.00 | -35.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 11,459,542.00 | 7,436,389.00 | -35.1% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 301,986.00 | 301,986.00 | 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 | | | 301,986.00 | 301,986.00 | 0.0% |
| TOTAL, REVENUES | | | 301,986.00 | 301,986.00 | 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 | 122,840.00 | 122,491.00 | -0.3% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 122,840.00 | 122,491.00 | -0.3% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 22,155.00 | 25,396.00 | 14.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 9,368.00 | 9,372.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 18,117.00 | 18,076.00 | -0.2% |
| Unemployment Insurance | | 3501-3502 | 63.00 | 62.00 | -1.6% |
| Workers' Compensation | | 3601-3602 | 3,926.00 | 3,393.00 | -13.6% |
| 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 | | | 53,629.00 | 56,299.00 | 5.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 46,883.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 157,920.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 204,803.00 | 0.00 | -100.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 96,024.00 | 111,387.00 | 16.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 96,024.00 | 111,387.00 | 16.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 662,406.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 3,934,816.00 | 4,034,962.00 | 2.5% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 170,330.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 4,767,552.00 | 4,034,962.00 | -15.4% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| 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 | | | 5,244,848.00 | 4,325,139.00 | -17.5% |

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

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.0% |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 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 | 301,986.00 | 301,986.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 301,986.00 | 301,986.00 | 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 | | 5,244,848.00 | 4,325,139.00 | -17.5% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 5,244,848.00 | 4,325,139.00 | -17.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (4,942,862.00) | (4,023,153.00) | -18.6% |
| **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)** | | | (4,942,862.00) | (4,023,153.00) | -18.6% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 16,402,404.00 | 11,459,542.00 | -30.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 16,402,404.00 | 11,459,542.00 | -30.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 16,402,404.00 | 11,459,542.00 | -30.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 11,459,542.00 | 7,436,389.00 | -35.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 11,459,542.00 | 7,436,389.00 | -35.1% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| 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 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 314,467.00 | 314,467.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 314,467.00 | 314,467.00 | 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 | 35,185.00 | 14,000.00 | -60.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,845.00 | 1.00 | -99.9% |
| 6) Capital Outlay | | 6000-6999 | 724,559.00 | 16,400.00 | -97.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 761,589.00 | 30,401.00 | -96.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (447,122.00) | 284,066.00 | -163.5% |
| **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)** | | | (447,122.00) | 284,066.00 | -163.5% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 591,659.00 | 144,537.00 | -75.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 591,659.00 | 144,537.00 | -75.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 591,659.00 | 144,537.00 | -75.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 144,537.00 | 428,603.00 | 196.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 305,252.00 | New |
| 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 | 144,537.00 | 123,351.00 | -14.7% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 9,215.00 | 9,215.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 305,252.00 | 305,252.00 | 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 | | | 314,467.00 | 314,467.00 | 0.0% |
| TOTAL, REVENUES | | | 314,467.00 | 314,467.00 | 0.0% |

| 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 | 18,827.00 | 12,391.00 | -34.2% |
| Noncapitalized Equipment | | 4400 | 16,358.00 | 1,609.00 | -90.2% |
| TOTAL, BOOKS AND SUPPLIES | | | 35,185.00 | 14,000.00 | -60.2% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 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 | 1,845.00 | 1.00 | -99.9% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,845.00 | 1.00 | -99.9% |
| **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 | 724,559.00 | 16,400.00 | -97.7% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 724,559.00 | 16,400.00 | -97.7% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 761,589.00 | 30,401.00 | -96.0% |

| 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 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 314,467.00 | 314,467.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 314,467.00 | 314,467.00 | 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 | | 761,589.00 | 30,401.00 | -96.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 761,589.00 | 30,401.00 | -96.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (447,122.00) | 284,066.00 | -163.5% |
| **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)** | | | (447,122.00) | 284,066.00 | -163.5% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 591,659.00 | 144,537.00 | -75.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 591,659.00 | 144,537.00 | -75.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 591,659.00 | 144,537.00 | -75.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 144,537.00 | 428,603.00 | 196.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 305,252.00 | New |
| 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 | 144,537.00 | 123,351.00 | -14.7% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2018-19 Estimated Actuals | 2019-20 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 0.00 | 305,252.00 |
| Total, Restricted Balance | | 0.00 | 305,252.00 |

| 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 | 873,327.00 | 271,021.00 | -69.0% |
| 5) TOTAL, REVENUES | | | 873,327.00 | 271,021.00 | -69.0% |
| **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 | 76,500.00 | 35,000.00 | -54.2% |
| 6) Capital Outlay | | 6000-6999 | 3,047,447.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 3,123,947.00 | 35,000.00 | -98.9% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (2,250,620.00) | 236,021.00 | -110.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (2,250,620.00) | 236,021.00 | -110.5% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 10,843,031.00 | 8,592,411.00 | -20.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 10,843,031.00 | 8,592,411.00 | -20.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 10,843,031.00 | 8,592,411.00 | -20.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,592,411.00 | 8,828,432.00 | 2.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 3,654,125.00 | 3,894,125.00 | 6.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 4,938,286.00 | 4,934,307.00 | -0.1% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 692,510.00 | 240,000.00 | -65.3% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 180,817.00 | 31,021.00 | -82.8% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 873,327.00 | 271,021.00 | -69.0% |
| TOTAL, REVENUES | | | 873,327.00 | 271,021.00 | -69.0% |

| 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 | 76,500.00 | 35,000.00 | -54.2% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 76,500.00 | 35,000.00 | -54.2% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 3,047,447.00 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 3,047,447.00 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 3,123,947.00 | 35,000.00 | -98.9% |

| 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 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 873,327.00 | 271,021.00 | -69.0% |
| 5) TOTAL, REVENUES | | | 873,327.00 | 271,021.00 | -69.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 3,123,947.00 | 35,000.00 | -98.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 3,123,947.00 | 35,000.00 | -98.9% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (2,250,620.00) | 236,021.00 | -110.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (2,250,620.00) | 236,021.00 | -110.5% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 10,843,031.00 | 8,592,411.00 | -20.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 10,843,031.00 | 8,592,411.00 | -20.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 10,843,031.00 | 8,592,411.00 | -20.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,592,411.00 | 8,828,432.00 | 2.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 3,654,125.00 | 3,894,125.00 | 6.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 4,938,286.00 | 4,934,307.00 | -0.1% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2018-19 Estimated Actuals | 2019-20 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 3,654,125.00 | 3,894,125.00 |
| Total, Restricted Balance | | 3,654,125.00 | 3,894,125.00 |

| 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 | 12,175,854.00 | 12,175,854.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 12,175,854.00 | 12,175,854.00 | 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 | 13,457,801.00 | 13,457,801.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 13,457,801.00 | 13,457,801.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (1,281,947.00) | (1,281,947.00) | 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)** | | | (1,281,947.00) | (1,281,947.00) | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,989,285.00 | 11,707,338.00 | -9.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 12,989,285.00 | 11,707,338.00 | -9.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,989,285.00 | 11,707,338.00 | -9.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 11,707,338.00 | 10,425,391.00 | -10.9% |
| 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 | | 9760 | 11,707,338.00 | 11,707,338.00 | 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 | (1,281,947.00) | New |

| 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 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 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 Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 11,501,651.00 | 11,501,651.00 | 0.0% |
| Unsecured Roll | | 8612 | 376,997.00 | 376,997.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 118,011.00 | 118,011.00 | 0.0% |
| Supplemental Taxes | | 8614 | 144,402.00 | 144,402.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 34,793.00 | 34,793.00 | 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 | | | 12,175,854.00 | 12,175,854.00 | 0.0% |
| TOTAL, REVENUES | | | 12,175,854.00 | 12,175,854.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 4,813,349.00 | 4,813,349.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 8,644,452.00 | 8,644,452.00 | 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) | | | 13,457,801.00 | 13,457,801.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 13,457,801.00 | 13,457,801.00 | 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% |
| **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 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 12,175,854.00 | 12,175,854.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 12,175,854.00 | 12,175,854.00 | 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 | 13,457,801.00 | 13,457,801.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 13,457,801.00 | 13,457,801.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (1,281,947.00) | (1,281,947.00) | 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)** | | | (1,281,947.00) | (1,281,947.00) | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,989,285.00 | 11,707,338.00 | -9.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 12,989,285.00 | 11,707,338.00 | -9.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,989,285.00 | 11,707,338.00 | -9.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 11,707,338.00 | 10,425,391.00 | -10.9% |
| 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 | 11,707,338.00 | 11,707,338.00 | 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 | (1,281,947.00) | New |

| 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 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,357,969.00 | 1,400,123.00 | 3.1% |
| 5) TOTAL, REVENUES | | | 1,357,969.00 | 1,400,123.00 | 3.1% |
| **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 | 1,357,969.00 | 1,400,123.00 | 3.1% |
| 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 | | | 1,357,969.00 | 1,400,123.00 | 3.1% |
| **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 | 150,984.00 | 150,984.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 150,984.00 | 150,984.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 150,984.00 | 150,984.00 | 0.0% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 150,984.00 | 150,984.00 | 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 | 150,984.00 | 150,984.00 | 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% |
| Fees and Contracts | | | | | |
| In-District Premiums/ Contributions | | 8674 | 1,357,969.00 | 1,400,123.00 | 3.1% |
| 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 | | | 1,357,969.00 | 1,400,123.00 | 3.1% |
| TOTAL, REVENUES | | | 1,357,969.00 | 1,400,123.00 | 3.1% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 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 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 - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,357,969.00 | 1,400,123.00 | 3.1% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 1,357,969.00 | 1,400,123.00 | 3.1% |
| **DEPRECIATION** | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 1,357,969.00 | 1,400,123.00 | 3.1% |

| 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** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,357,969.00 | 1,400,123.00 | 3.1% |
| 5) TOTAL, REVENUES | | | 1,357,969.00 | 1,400,123.00 | 3.1% |
| **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 | | 1,357,969.00 | 1,400,123.00 | 3.1% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 1,357,969.00 | 1,400,123.00 | 3.1% |
| **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 | 150,984.00 | 150,984.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 150,984.00 | 150,984.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 150,984.00 | 150,984.00 | 0.0% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 150,984.00 | 150,984.00 | 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 | 150,984.00 | 150,984.00 | 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 | 160,000.00 | 105,000.00 | -34.4% |
| 5) TOTAL, REVENUES | | | 160,000.00 | 105,000.00 | -34.4% |
| **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 | 1,366,055.00 | 1,408,209.00 | 3.1% |
| 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 | | | 1,366,055.00 | 1,408,209.00 | 3.1% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (1,206,055.00) | (1,303,209.00) | 8.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 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)** | | | (1,206,055.00) | (1,303,209.00) | 8.1% |
| **F. NET POSITION** | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 7,195,429.00 | 5,989,374.00 | -16.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 7,195,429.00 | 5,989,374.00 | -16.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 7,195,429.00 | 5,989,374.00 | -16.8% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 5,989,374.00 | 4,686,165.00 | -21.8% |
| 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 | 5,989,374.00 | 4,686,165.00 | -21.8% |

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

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

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 160,000.00 | 105,000.00 | -34.4% |
| 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 | | | 160,000.00 | 105,000.00 | -34.4% |
| TOTAL, REVENUES | | | 160,000.00 | 105,000.00 | -34.4% |
| **SERVICES AND OTHER OPERATING EXPENSES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,366,055.00 | 1,408,209.00 | 3.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 1,366,055.00 | 1,408,209.00 | 3.1% |
| TOTAL, EXPENSES | | | 1,366,055.00 | 1,408,209.00 | 3.1% |

| 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% |
| **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 | 160,000.00 | 105,000.00 | -34.4% |
| 5) TOTAL, REVENUES | | | 160,000.00 | 105,000.00 | -34.4% |
| **B. EXPENSES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 1,366,055.00 | 1,408,209.00 | 3.1% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 1,366,055.00 | 1,408,209.00 | 3.1% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (1,206,055.00) | (1,303,209.00) | 8.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 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)** | | | (1,206,055.00) | (1,303,209.00) | 8.1% |
| **F. NET POSITION** | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 7,195,429.00 | 5,989,374.00 | -16.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 7,195,429.00 | 5,989,374.00 | -16.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 7,195,429.00 | 5,989,374.00 | -16.8% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 5,989,374.00 | 4,686,165.00 | -21.8% |
| 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 | 5,989,374.00 | 4,686,165.00 | -21.8% |

| 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) | 14,648.59 | 14,648.59 | 14,648.59 | 14,598.84 | 14,619.40 | 14,688.64 |
| **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)** | 14,648.59 | 14,648.59 | 14,648.59 | 14,598.84 | 14,619.40 | 14,688.64 |
| **5. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| **g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)** | 14,648.59 | 14,648.59 | 14,648.59 | 14,598.84 | 14,619.40 | 14,688.64 |
| **7. Adults in Correctional Facilities** | | | | | | |
| **8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)** | | | | | | |

| | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|---|---|---|---|---|---|---|---|---|---|
| ESTIMATES THROUGH THE MONTH OF | JUNE | | | | | | | | | |
| A. BEGINNING CASH | | | 19,692,754.00 | 12,850,823.00 | 25,441,260.00 | 25,566,140.00 | 20,326,435.00 | 13,672,996.00 | 25,982,026.00 | 23,193,446.00 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 3,554,070.00 | 3,554,070.00 | 12,507,071.00 | 6,402,752.00 | 6,402,752.00 | 12,507,071.00 | 6,402,752.00 | 6,095,275.00 |
| Property Taxes | 8020-8079 | | 882,817.00 | 722,746.00 | 33,954.00 | 0.00 | 397,753.00 | 13,310,161.00 | 8,493,474.00 | 2,357,412.00 |
| Miscellaneous Funds | 8080-8099 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Revenue | 8100-8299 | | 0.00 | 1,157.00 | 167,776.00 | 564,076.00 | (38,762.00) | 5,785.00 | 931,448.00 | 20,827.00 |
| Other State Revenue | 8300-8599 | | 342,161.00 | 1,081,576.00 | 1,245,407.00 | 520,490.00 | 878,599.00 | 1,564,370.00 | 2,376,277.00 | 679,972.00 |
| Other Local Revenue | 8600-8799 | | 53,421.00 | 187,876.00 | 587,888.00 | 594,856.00 | 281,815.00 | 86,970.00 | 158,714.00 | 84,132.00 |
| Interfund Transfers In | 8910-8929 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL RECEIPTS | | | 4,832,469.00 | 5,547,425.00 | 14,542,096.00 | 8,082,174.00 | 7,922,157.00 | 27,474,357.00 | 18,362,665.00 | 9,237,618.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 75,009.00 | 6,090,711.00 | 6,263,232.00 | 6,458,254.00 | 6,615,773.00 | 8,273,466.00 | 6,555,766.00 | 6,608,272.00 |
| Classified Salaries | 2000-2999 | | 16,871.00 | 1,265,313.00 | 2,080,737.00 | 2,463,143.00 | 2,505,320.00 | 3,107,047.00 | 2,505,320.00 | 2,457,519.00 |
| Employee Benefits | 3000-3999 | | 53,185.00 | 1,781,713.00 | 3,217,721.00 | 3,369,679.00 | 3,430,463.00 | 3,928,127.00 | 3,468,452.00 | 3,476,050.00 |
| Books and Supplies | 4000-4999 | | 47,724.00 | 526,608.00 | 277,457.00 | 248,493.00 | 257,380.00 | 241,911.00 | 193,199.00 | 218,872.00 |
| Services | 5000-5999 | | 1,520,857.00 | 865,046.00 | 1,063,351.00 | 1,216,373.00 | 1,094,580.00 | 1,214,812.00 | 1,118,002.00 | 935,312.00 |
| Capital Outlay | 6000-6599 | | 0.00 | 7,587.00 | 18,949.00 | 40,589.00 | 42,626.00 | 5,494.00 | 3,831.00 | 21,248.00 |
| Other Outgo | 7000-7499 | | 173,188.00 | 149,009.00 | 366,056.00 | 149,290.00 | 151,820.00 | 151,820.00 | 151,539.00 | 151,539.00 |
| Interfund Transfers Out | 7600-7629 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| All Other Financing Uses | 7630-7699 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | | 1,886,834.00 | 10,685,987.00 | 13,287,503.00 | 13,945,821.00 | 14,097,962.00 | 16,922,677.00 | 13,996,109.00 | 13,868,812.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | | (9,500,000.00) | |
| Accounts Receivable | 9200-9299 | | 252,321.00 | 319,527.00 | (153,617.00) | 1,144,579.00 | 170,362.00 | 267,961.00 | 3,321,922.00 | 35,318.00 |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 252,321.00 | 319,527.00 | (153,617.00) | 1,144,579.00 | 170,362.00 | 267,961.00 | (6,178,078.00) | 35,318.00 |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | 10,033,433.00 | 306,825.00 | 175,306.00 | 180,658.00 | (440,511.00) | (421,802.00) | 94,883.00 | (20,826.00) |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Deferred Inflows of Resources | 9690 | | 6,454.00 | (17,716,297.00) | 800,790.00 | 339,979.00 | 1,088,507.00 | (1,067,587.00) | 882,175.00 | (31,440.00) |
| SUBTOTAL | | 0.00 | 10,039,887.00 | (17,409,472.00) | 976,096.00 | 520,637.00 | 647,996.00 | (1,489,389.00) | 977,058.00 | (52,266.00) |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | | 0.00 | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | (9,787,566.00) | 17,728,999.00 | (1,129,713.00) | 623,942.00 | (477,634.00) | 1,757,350.00 | (7,155,136.00) | 87,584.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (6,841,931.00) | 12,590,437.00 | 124,880.00 | (5,239,705.00) | (6,653,439.00) | 12,309,030.00 | (2,788,580.00) | (4,543,610.00) |
| F. ENDING CASH (A + E) | | | 12,850,823.00 | 25,441,260.00 | 25,566,140.00 | 20,326,435.00 | 13,672,996.00 | 25,982,026.00 | 23,193,446.00 | 18,649,836.00 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| ESTIMATES THROUGH THE MONTH OF | JUNE | | | | | | | | |
| A. BEGINNING CASH | | 18,649,836.00 | 19,343,304.00 | 21,712,262.00 | 9,942,699.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 12,443,767.00 | 6,095,275.00 | 6,095,275.00 | 8,384,220.00 | (10,000.00) | | 90,434,350.00 | 90,434,350.00 |
| Property Taxes | 8020-8079 | (77,615.00) | 9,405,394.00 | 6,693,886.00 | 6,291,282.00 | (4,846.00) | | 48,506,418.00 | 48,506,418.00 |
| Miscellaneous Funds | 8080-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| Federal Revenue | 8100-8299 | 76,946.00 | 222,159.00 | 12,149.00 | 3,822,987.00 | (1,156.00) | | 5,785,392.00 | 5,785,392.00 |
| Other State Revenue | 8300-8599 | 1,590,467.00 | 884,398.00 | 604,580.00 | 2,730,036.00 | | | 14,498,333.00 | 14,498,333.00 |
| Other Local Revenue | 8600-8799 | 133,423.00 | 143,746.00 | 267,880.00 | 0.00 | | | 2,580,721.00 | 2,580,721.00 |
| Interfund Transfers In | 8910-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 14,166,988.00 | 16,750,972.00 | 13,673,770.00 | 21,228,525.00 | (16,002.00) | 0.00 | 161,805,214.00 | 161,805,214.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 6,615,773.00 | 6,510,761.00 | 6,698,282.00 | 8,250,964.00 | (7,501.00) | | 75,008,762.00 | 75,008,762.00 |
| Classified Salaries | 2000-2999 | 2,480,014.00 | 2,508,132.00 | 2,530,626.00 | 4,198,028.00 | 2.00 | | 28,118,072.00 | 28,118,072.00 |
| Employee Benefits | 3000-3999 | 3,483,648.00 | 3,483,648.00 | 3,529,236.00 | 4,771,493.00 | (3,795.00) | | 37,989,620.00 | 37,989,620.00 |
| Books and Supplies | 4000-4999 | 230,391.00 | 290,293.00 | 219,201.00 | 539,774.00 | (1.00) | | 3,291,302.00 | 3,291,302.00 |
| Services | 5000-5999 | 1,419,363.00 | 2,000,224.00 | 1,776,936.00 | 1,388,133.00 | 1,561.00 | | 15,614,550.00 | 15,614,550.00 |
| Capital Outlay | 6000-6599 | 10,297.00 | 2,168.00 | 3,345.00 | 30,704.00 | 37.00 | | 186,875.00 | 186,875.00 |
| Other Outgo | 7000-7499 | 98,402.00 | 110,210.00 | 149,852.00 | 1,008,762.00 | (896,690.00) | | 1,914,797.00 | 1,914,797.00 |
| Interfund Transfers Out | 7600-7629 | 0.00 | 0.00 | 0.00 | 1,084,027.00 | | | 1,084,027.00 | 1,084,027.00 |
| All Other Financing Uses | 7630-7699 | 0.00 | 0.00 | 0.00 | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 14,337,888.00 | 14,905,436.00 | 14,907,478.00 | 21,271,885.00 | (906,387.00) | 0.00 | 163,208,005.00 | 163,208,005.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | (9,500,000.00) | | | | (19,000,000.00) | |
| Accounts Receivable | 9200-9299 | 65,067.00 | 23,555.00 | (31,490.00) | (530,000.00) | | | 4,885,505.00 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | 6,503,250.00 | | | 6,503,250.00 | |
| Deferred Outflows of Resources | 9490 | | | | 0.00 | | | 0.00 | |
| SUBTOTAL | | 65,067.00 | 23,555.00 | (9,531,490.00) | 5,973,250.00 | 0.00 | 0.00 | (7,611,245.00) | |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | (441,887.00) | (499,867.00) | 631,513.00 | | | | 9,597,725.00 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | (357,414.00) | | 372,852.00 | (2,650,000.00) | | | (18,331,981.00) | |
| SUBTOTAL | | (799,301.00) | (499,867.00) | 1,004,365.00 | (2,650,000.00) | 0.00 | 0.00 | (8,734,256.00) | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 864,368.00 | 523,422.00 | (10,535,855.00) | 8,623,250.00 | 0.00 | 0.00 | 1,123,011.00 | |
| E. NET INCREASE/DECREASE (B - C + D) | | 693,468.00 | 2,368,958.00 | (11,769,563.00) | 8,579,890.00 | 890,385.00 | 0.00 | (279,780.00) | (1,402,791.00) |
| F. ENDING CASH (A + E) | | 19,343,304.00 | 21,712,262.00 | 9,942,699.00 | 18,522,589.00 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 19,412,974.00 | |

| | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|---|---|---|---|---|---|---|---|---|---|
| ESTIMATES THROUGH THE MONTH OF | JUNE | | | | | | | | | |
| A. BEGINNING CASH | | | 18,522,589.00 | 11,849,771.00 | 28,459,832.00 | 28,872,466.00 | 23,661,536.00 | 17,020,004.00 | 29,490,433.00 | 24,613,046.00 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 3,713,531.00 | 3,713,531.00 | 13,068,228.00 | 6,690,026.00 | 6,690,026.00 | 13,068,228.00 | 6,690,026.00 | 6,368,753.00 |
| Property Taxes | 8020-8079 | | 882,817.00 | 722,746.00 | 33,954.00 | 0.00 | 397,753.00 | 13,310,161.00 | 8,493,474.00 | 2,357,412.00 |
| Miscellaneous Funds | 8080-8099 | | | | | | | | | |
| Federal Revenue | 8100-8299 | | 0.00 | 1,157.00 | 167,776.00 | 564,076.00 | (38,762.00) | 5,785.00 | 931,448.00 | 20,827.00 |
| Other State Revenue | 8300-8599 | | 330,549.00 | 1,044,870.00 | 1,203,141.00 | 502,826.00 | 848,782.00 | 1,511,280.00 | 2,295,633.00 | 656,896.00 |
| Other Local Revenue | 8600-8799 | | 53,421.00 | 187,876.00 | 587,888.00 | 594,856.00 | 281,815.00 | 86,970.00 | 158,714.00 | 84,132.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 4,980,318.00 | 5,670,180.00 | 15,060,987.00 | 8,351,784.00 | 8,179,614.00 | 27,982,424.00 | 18,569,295.00 | 9,488,020.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 76,003.00 | 6,171,436.00 | 6,346,243.00 | 6,543,850.00 | 6,703,456.00 | 8,383,120.00 | 6,642,654.00 | 6,695,856.00 |
| Classified Salaries | 2000-2999 | | 17,125.00 | 1,284,385.00 | 2,112,100.00 | 2,500,270.00 | 2,543,083.00 | 3,153,879.00 | 2,543,083.00 | 2,494,562.00 |
| Employee Benefits | 3000-3999 | | 56,663.00 | 1,898,222.00 | 3,428,133.00 | 3,590,028.00 | 3,654,786.00 | 4,184,993.00 | 3,695,260.00 | 3,703,355.00 |
| Books and Supplies | 4000-4999 | | 39,528.00 | 436,171.00 | 229,808.00 | 205,818.00 | 213,179.00 | 200,366.00 | 160,020.00 | 181,284.00 |
| Services | 5000-5999 | | 1,506,480.00 | 856,868.00 | 1,053,299.00 | 1,204,875.00 | 1,084,232.00 | 1,203,328.00 | 1,107,433.00 | 926,470.00 |
| Capital Outlay | 6000-6599 | | 0.00 | 0.00 | 0.00 | | | | | |
| Other Outgo | 7000-7499 | | 164,878.00 | 141,860.00 | 348,493.00 | 142,127.00 | 144,536.00 | 144,536.00 | 144,268.00 | 144,268.00 |
| Interfund Transfers Out | 7600-7629 | | | | | | | | | |
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 1,860,677.00 | 10,788,942.00 | 13,518,076.00 | 14,186,968.00 | 14,343,272.00 | 17,270,222.00 | 14,292,718.00 | 14,145,795.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 0.00 | | | | | | | (11,500,000.00) | |
| Accounts Receivable | 9200-9299 | | 252,448.00 | 319,687.00 | (153,693.00) | 1,145,151.00 | 170,447.00 | 268,094.00 | 3,323,583.00 | 35,336.00 |
| Due From Other Funds | 9310 | | 0.00 | | | | | | | |
| Stores | 9320 | | 0.00 | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 252,448.00 | 319,687.00 | (153,693.00) | 1,145,151.00 | 170,447.00 | 268,094.00 | (8,176,417.00) | 35,336.00 |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | 10,038,450.00 | 306,979.00 | 175,394.00 | 180,748.00 | (440,731.00) | (422,012.00) | 94,931.00 | (20,837.00) |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | 6,457.00 | (21,716,115.00) | 801,190.00 | 340,149.00 | 1,089,052.00 | (1,068,121.00) | 882,616.00 | (31,456.00) |
| SUBTOTAL | | 0.00 | 10,044,907.00 | (21,409,136.00) | 976,584.00 | 520,897.00 | 648,321.00 | (1,490,133.00) | 977,547.00 | (52,293.00) |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | (9,792,459.00) | 21,728,823.00 | (1,130,277.00) | 624,254.00 | (477,874.00) | 1,758,227.00 | (9,153,964.00) | 87,629.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (6,672,818.00) | 16,610,061.00 | 412,634.00 | (5,210,930.00) | (6,641,532.00) | 12,470,429.00 | (4,877,387.00) | (4,570,146.00) |
| F. ENDING CASH (A + E) | | | 11,849,771.00 | 28,459,832.00 | 28,872,466.00 | 23,661,536.00 | 17,020,004.00 | 29,490,433.00 | 24,613,046.00 | 20,042,900.00 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| ESTIMATES THROUGH THE MONTH OF | JUNE | | | | | | | | |
| A. BEGINNING CASH | | 20,042,900.00 | 20,956,283.00 | 23,321,194.00 | 9,511,345.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 13,002,084.00 | 6,368,753.00 | 6,368,753.00 | 8,749,949.00 | (1.00) | | 94,491,887.00 | 94,491,887.00 |
| Property Taxes | 8020-8079 | (77,610.00) | 9,405,394.00 | 6,693,886.00 | 6,291,282.00 | (4,851.00) | | 48,506,418.00 | 48,506,418.00 |
| Miscellaneous Funds | 8080-8099 | | | | | 0.00 | | 0.00 | |
| Federal Revenue | 8100-8299 | 76,946.00 | 222,159.00 | 12,149.00 | 3,822,408.00 | (577.00) | | 5,785,392.00 | 5,785,392.00 |
| Other State Revenue | 8300-8599 | 1,536,491.00 | 854,384.00 | 584,063.00 | 2,637,387.00 | 1.00 | | 14,006,303.00 | 14,006,303.00 |
| Other Local Revenue | 8600-8799 | 133,423.00 | 143,746.00 | 267,879.00 | 0.00 | 1.00 | | 2,580,721.00 | 2,580,721.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | 0.00 | |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | |
| TOTAL RECEIPTS | | 14,671,334.00 | 16,994,436.00 | 13,926,730.00 | 21,501,026.00 | (5,427.00) | 0.00 | 165,370,721.00 | 165,370,721.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 6,703,456.00 | 6,597,052.00 | 6,787,059.00 | 8,360,320.00 | (7,600.00) | | 76,002,905.00 | 76,002,905.00 |
| Classified Salaries | 2000-2999 | 2,517,395.00 | 2,545,937.00 | 2,568,771.00 | 4,261,305.00 | 0.00 | | 28,541,895.00 | 28,541,895.00 |
| Employee Benefits | 3000-3999 | 3,711,449.00 | 3,711,449.00 | 3,760,018.00 | 5,083,512.00 | (4,047.00) | | 40,473,821.00 | 40,473,821.00 |
| Books and Supplies | 4000-4999 | 190,825.00 | 240,439.00 | 181,556.00 | 447,075.00 | 0.00 | | 2,726,069.00 | 2,726,069.00 |
| Services | 5000-5999 | 1,405,945.00 | 1,981,315.00 | 1,760,138.00 | 1,375,011.00 | 1,546.00 | | 15,466,940.00 | 15,466,940.00 |
| Capital Outlay | 6000-6599 | | | | | | | 0.00 | 0.00 |
| Other Outgo | 7000-7499 | 93,681.00 | 104,923.00 | 142,663.00 | 960,362.00 | (896,690.00) | | 1,779,905.00 | 1,779,905.00 |
| Interfund Transfers Out | 7600-7629 | | | | | | | 0.00 | 0.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 14,622,751.00 | 15,181,115.00 | 15,200,205.00 | 20,487,585.00 | (906,791.00) | 0.00 | 164,991,535.00 | 164,991,535.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | (11,500,000.00) | | | | (23,000,000.00) | |
| Accounts Receivable | 9200-9299 | 65,099.00 | 23,566.00 | (31,506.00) | (530,265.00) | | | 4,887,947.00 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | 6,506,502.00 | | | 6,506,502.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 65,099.00 | 23,566.00 | (11,531,506.00) | 5,976,237.00 | 0.00 | 0.00 | (11,605,551.00) | |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | (442,108.00) | (500,117.00) | 631,829.00 | 0.00 | | | 9,602,526.00 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | (357,593.00) | (27,907.00) | 373,039.00 | | | | (19,708,689.00) | |
| SUBTOTAL | | (799,701.00) | (528,024.00) | 1,004,868.00 | 0.00 | 0.00 | 0.00 | (10,106,163.00) | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 864,800.00 | 551,590.00 | (12,536,374.00) | 5,976,237.00 | 0.00 | 0.00 | (1,499,388.00) | |
| E. NET INCREASE/DECREASE (B - C + D) | | 913,383.00 | 2,364,911.00 | (13,809,849.00) | 6,989,678.00 | 901,364.00 | 0.00 | (1,120,202.00) | 379,186.00 |
| F. ENDING CASH (A + E) | | 20,956,283.00 | 23,321,194.00 | 9,511,345.00 | 16,501,023.00 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 17,402,387.00 | |

| 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 | 76,017,253.00 | 301 | 3,279.00 | 303 | 76,013,974.00 | 305 | 367,084.00 | | 307 | 75,646,890.00 | 309 |
| 2000 - Classified Salaries | 27,535,750.00 | 311 | 153,955.00 | 313 | 27,381,795.00 | 315 | 358.00 | | 317 | 27,381,437.00 | 319 |
| 3000 - Employee Benefits | 36,322,907.00 | 321 | 20,053.00 | 323 | 36,302,854.00 | 325 | 109,307.00 | | 327 | 36,193,547.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 8,420,672.00 | 331 | 147,610.00 | 333 | 8,273,062.00 | 335 | 2,665,556.00 | | 337 | 5,607,506.00 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 16,432,606.00 | 341 | 40,841.00 | 343 | 16,391,765.00 | 345 | 6,610,313.00 | | 347 | 9,781,452.00 | 349 |
| | | | | TOTAL | 164,363,450.00 | 365 | | | TOTAL | 154,610,832.00 | 369 |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | Object | | EDP No. |
|---|---|---|---|
| 1. Teacher Salaries as Per EC 41011 | 1100 | 61,041,966.00 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011 | 2100 | 7,246,278.00 | 380 |
| 3. STRS | 3101 & 3102 | 9,722,359.00 | 382 |
| 4. PERS | 3201 & 3202 | 1,556,490.00 | 383 |
| 5. OASDI - Regular, Medicare and Alternative | 3301 & 3302 | 1,567,004.00 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) | 3401 & 3402 | 8,025,392.00 | 385 |
| 7. Unemployment Insurance | 3501 & 3502 | 34,583.00 | 390 |
| 8. Workers' Compensation Insurance | 3601 & 3602 | 2,203,648.00 | 392 |
| 9. OPEB, Active Employees (EC 41372) | 3751 & 3752 | 0.00 | |
| 10. Other Benefits (EC 22310) | 3901 & 3902 | 0.00 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | | 91,397,720.00 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 | | 4,260.00 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) | | 89,652.00 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS | | 91,303,808.00 | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372 | | 59.05% | |
| 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) | 59.05% |
| 3. | Percentage below the minimum (Part III, Line 1 minus Line 2) | 0.00% |
| 4. | District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) | 154,610,832.00 |
| 5. | Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

150

| 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 | 75,008,762.00 | 301 | 0.00 | 303 | 75,008,762.00 | 305 | 365,262.00 | | 307 | 74,643,500.00 | 309 |
| 2000 - Classified Salaries | 28,118,072.00 | 311 | 108,226.00 | 313 | 28,009,846.00 | 315 | 324.00 | | 317 | 28,009,522.00 | 319 |
| 3000 - Employee Benefits | 37,989,620.00 | 321 | 14,313.00 | 323 | 37,975,307.00 | 325 | 109,885.00 | | 327 | 37,865,422.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 3,320,303.00 | 331 | 0.00 | 333 | 3,320,303.00 | 335 | 847,262.00 | | 337 | 2,473,041.00 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 14,717,860.00 | 341 | 35,282.00 | 343 | 14,682,578.00 | 345 | 6,570,501.00 | | 347 | 8,112,077.00 | 349 |
| | | | | TOTAL | 158,996,796.00 | 365 | | | TOTAL | 151,103,562.00 | 369 |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | Object | | EDP No. |
|---|---|---|---|
| 1. Teacher Salaries as Per EC 41011 | 1100 | 60,613,459.00 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011 | 2100 | 7,686,983.00 | 380 |
| 3. STRS | 3101 & 3102 | 10,149,030.00 | 382 |
| 4. PERS | 3201 & 3202 | 1,945,558.00 | 383 |
| 5. OASDI - Regular, Medicare and Alternative | 3301 & 3302 | 1,615,336.00 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) | 3401 & 3402 | 8,536,941.00 | 385 |
| 7. Unemployment Insurance | 3501 & 3502 | 34,723.00 | 390 |
| 8. Workers' Compensation Insurance | 3601 & 3602 | 1,922,650.00 | 392 |
| 9. OPEB, Active Employees (EC 41372) | 3751 & 3752 | 0.00 | |
| 10. Other Benefits (EC 22310) | 3901 & 3902 | 0.00 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | | 92,504,680.00 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 | | 0.00 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) | | 94,294.00 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS | | 92,410,386.00 | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372 | | 61.16% | |
| 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) | 61.16% | |
| 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) | 151,103,562.00 | |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 | |

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

152

| Section I - Expenditures | Funds 01, 09, and 62 Goals | Functions | Objects | 2018-19 Expenditures |
|---|---|---|---|---|
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 169,491,379.00 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 6,289,713.00 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 172,156.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 1,055,593.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 2,050,221.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 893,661.00 |
| 6. All Other Financing Uses | All | 9100<br>9200 | 7699<br>7651 | 0.00 |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 40,689.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 573,374.00 |
| 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) | | | | 4,785,694.00 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 301,016.00 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 158,716,988.00 |

| Section II - Expenditures Per ADA | | 2018-19 Annual ADA/ Exps. Per ADA |
|---|---|---|
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9) | | 14,648.59 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 10,834.97 |

| 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.) | 151,717,613.59 | 10,403.06 |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) | 0.00 | 0.00 |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | 151,717,613.59 | 10,403.06 |
| B. Required effort (Line A.2 times 90%) | 136,545,852.23 | 9,362.75 |
| C. Current year expenditures (Line I.E and Line II.B) | 158,716,988.00 | 10,834.97 |
| 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) — 7,817,391.00
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 132,058,519.00

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 5.92%

**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. — 0.00

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

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

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

| | | |
|---|---|---|
| **A.** | **Indirect Costs** | |
| 1. | Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) | 9,786,958.00 |
| 2. | Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 2,396,276.00 |
| 3. | External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 71,250.00 |
| 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) | 895,054.80 |
| 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) | 13,149,538.80 |
| 9. | Carry-Forward Adjustment (Part IV, Line F) | 681,444.60 |
| 10. | Total Adjusted Indirect Costs (Line A8 plus Line A9) | 13,830,983.40 |
| **B.** | **Base Costs** | |
| 1. | Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 102,918,344.00 |
| 2. | Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 20,017,804.00 |
| 3. | Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) | 11,835,980.00 |
| 4. | Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 1,446,955.00 |
| 5. | Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 172,156.00 |
| 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) | 797,817.00 |
| 8. | External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) | 0.00 |
| 9. | Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 346,698.00 |
| 10. | Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 1,754.00 |
| 11. | Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 14,224,114.20 |
| 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) | 3,689,847.00 |
| 15. | Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 5,949,318.00 |
| 16. | Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 3,919,954.00 |
| 17. | Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 18. | Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) | 165,320,741.20 |
| **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) | 7.95% |
| **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) | 8.37% |

**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)** | 13,149,538.80 |
| **B.** | **Carry-forward adjustment from prior year(s)** | |
| 1. | Carry-forward adjustment from the second prior year | 63,217.98 |
| 2. | Carry-forward adjustment amount deferred from prior year(s), if any | 0.00 |
| **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 (7.58%) times Part III, Line B18); zero if negative | 681,444.60 |
| 2. | Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.58%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.6%) times Part III, Line B18); zero if positive | 0.00 |
| **D.** | **Preliminary carry-forward adjustment (Line C1 or C2)** | 681,444.60 |

**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: | not applicable |
| Option 2. | Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| Option 3. | Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| | LEA request for Option 1, Option 2, or Option 3 | 1 |
| **F.** | **Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)** | 681,444.60 |

Approved indirect cost rate: 7.58%
Highest rate used in any program: 7.60%

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

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|---|---|---|---|---|
| 01 | 3010 | 1,792,658.00 | 136,268.00 | 7.60% |
| 01 | 3550 | 73,654.00 | 3,683.00 | 5.00% |
| 01 | 4035 | 309,268.00 | 23,443.00 | 7.58% |
| 01 | 4127 | 103,207.00 | 7,824.00 | 7.58% |
| 01 | 4201 | 35,949.00 | 2,725.00 | 7.58% |
| 01 | 4203 | 243,523.00 | 4,870.00 | 2.00% |
| 01 | 6010 | 224,744.00 | 11,237.00 | 5.00% |
| 01 | 6387 | 326,281.00 | 24,732.00 | 7.58% |
| 01 | 7338 | 146,179.00 | 11,080.00 | 7.58% |
| 01 | 8150 | 4,274,543.00 | 287,986.00 | 6.74% |
| 01 | 9010 | 4,704,330.00 | 1,180.00 | 0.03% |
| 11 | 6391 | 2,829,421.00 | 141,597.00 | 5.00% |
| 11 | 6392 | 153,166.00 | 11,610.00 | 7.58% |
| 12 | 5025 | 149,537.00 | 11,336.00 | 7.58% |
| 12 | 5320 | 40,323.00 | 2,182.00 | 5.41% |
| 12 | 6105 | 791,042.00 | 59,961.00 | 7.58% |
| 12 | 9010 | 4,968,416.00 | 376,607.00 | 7.58% |
| 13 | 5310 | 3,919,954.00 | 212,070.00 | 5.41% |

| 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 | 900.00 | 5.00 | 1,906,469.00 | 1,907,374.00 |
| 2. State Lottery Revenue | 8560 | 2,298,522.00 | | 812,021.00 | 3,110,543.00 |
| 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) | | 2,299,422.00 | 5.00 | 2,718,490.00 | 5,017,917.00 |
| **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 | 0.00 | | 2,629,085.00 | 2,629,085.00 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 900.00 | | | 900.00 |
| 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 | | | 89,405.00 | 89,405.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | | | 0.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211,7212,7221, 7222,7281,7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213,7223, 7283,7299 | 0.00 | | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | | | | |
| 10. Debt Service | 7400-7499 | 0.00 | | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 ) | | 900.00 | 0.00 | 2,718,490.00 | 2,719,390.00 |
| **C. ENDING BALANCE** (Must equal Line A6 minus Line B12) | 979Z | 2,298,522.00 | 5.00 | 0.00 | 2,298,527.00 |

**D. COMMENTS:**

Accelerated Learning license for curriculum and professional development

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 | 138,940,768.00 | 2.92% | 142,998,305.00 | 2.71% | 146,876,329.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 2,892,277.00 | 0.00% | 2,892,277.00 | 0.00% | 2,892,277.00 |
| 4. Other Local Revenues | 8600-8799 | 506,063.00 | 0.00% | 506,063.00 | 0.00% | 506,063.00 |
| 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 | (23,422,097.00) | 1.80% | (23,844,062.00) | 0.39% | (23,937,377.00) |
| 6. Total (Sum lines A1 thru A5c) | | 118,917,011.00 | 3.06% | 122,552,583.00 | 3.09% | 126,337,292.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 62,374,638.00 | | 63,225,253.00 |
| b. Step & Column Adjustment | | | | 850,615.00 | | 878,866.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 62,374,638.00 | 1.36% | 63,225,253.00 | 1.39% | 64,104,119.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 16,895,081.00 | | 17,132,362.00 |
| b. Step & Column Adjustment | | | | 237,281.00 | | 237,281.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 16,895,081.00 | 1.40% | 17,132,362.00 | 1.38% | 17,369,643.00 |
| 3. Employee Benefits | 3000-3999 | 28,809,403.00 | 6.59% | 30,709,003.00 | 6.71% | 32,769,061.00 |
| 4. Books and Supplies | 4000-4999 | 1,653,328.00 | 0.00% | 1,653,328.00 | 3.05% | 1,703,755.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 9,189,701.00 | -2.35% | 8,973,495.00 | 1.20% | 9,081,276.00 |
| 6. Capital Outlay | 6000-6999 | 96,369.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,648,714.00 | -8.18% | 1,513,822.00 | 4.05% | 1,575,124.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (1,508,445.00) | 0.00% | (1,508,445.00) | -4.90% | (1,434,496.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 1,084,027.00 | -0.23% | 1,081,542.00 | -5.07% | 1,026,744.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 120,242,816.00 | 2.11% | 122,780,360.00 | 2.78% | 126,195,226.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (1,325,805.00) | | (227,777.00) | | 142,066.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 7,084,007.00 | | 5,758,202.00 | | 5,530,425.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 5,758,202.00 | | 5,530,425.00 | | 5,672,491.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | 87,640.00 | | 87,640.00 |
| d. Assigned | 9780 | 436,923.00 | | 349,283.00 | | 349,283.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 5,321,279.00 | | 5,093,502.00 | | 5,235,568.00 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 5,758,202.00 | | 5,530,425.00 | | 5,672,491.00 |

| Description | Object Codes | 2019-20 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2020-21 Projection (C) | % Change (Cols. E-C/C) (D) | 2021-22 Projection (E) |
|---|---|---|---|---|---|---|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 5,321,279.00 | | 5,093,502.00 | | 5,235,568.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 5,321,279.00 | | 5,093,502.00 | | 5,235,568.00 |

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 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 2. Federal Revenues | 8100-8299 | 5,785,392.00 | 0.00% | 5,785,392.00 | 0.00% | 5,785,392.00 |
| 3. Other State Revenues | 8300-8599 | 11,606,056.00 | -4.24% | 11,114,026.00 | 0.00% | 11,114,026.00 |
| 4. Other Local Revenues | 8600-8799 | 2,074,658.00 | 0.00% | 2,074,658.00 | 0.00% | 2,074,658.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | |
| c. Contributions | 8980-8999 | 23,422,097.00 | 1.80% | 23,844,062.00 | 0.39% | 23,937,377.00 |
| 6. Total (Sum lines A1 thru A5c) | | 42,888,203.00 | -0.16% | 42,818,138.00 | 0.22% | 42,911,453.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 12,634,124.00 | | 12,777,652.00 |
| b. Step & Column Adjustment | | | | 143,528.00 | | 143,528.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | (381,195.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 12,634,124.00 | 1.14% | 12,777,652.00 | -1.86% | 12,539,985.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 11,222,991.00 | | 11,409,533.00 |
| b. Step & Column Adjustment | | | | 186,542.00 | | 186,542.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 11,222,991.00 | 1.66% | 11,409,533.00 | 1.63% | 11,596,075.00 |
| 3. Employee Benefits | 3000-3999 | 9,180,217.00 | 6.37% | 9,764,818.00 | 0.34% | 9,797,876.00 |
| 4. Books and Supplies | 4000-4999 | 1,637,974.00 | -32.68% | 1,102,639.00 | -32.28% | 746,757.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 6,424,849.00 | 1.07% | 6,493,445.00 | 0.03% | 6,495,513.00 |
| 6. Capital Outlay | 6000-6999 | 90,506.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,162,773.00 | 0.00% | 1,162,773.00 | 0.00% | 1,162,773.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 611,755.00 | 0.00% | 611,755.00 | -6.42% | 572,474.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 42,965,189.00 | 0.83% | 43,322,615.00 | -0.95% | 42,911,453.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (76,986.00) | | (504,477.00) | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 581,463.00 | | 504,477.00 | | 0.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 504,477.00 | | 0.00 | | 0.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 504,477.00 | | | | |
| 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) | | 504,477.00 | | 0.00 | | 0.00 |

| Description | Object Codes | 2019-20 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2020-21 Projection (C) | % Change (Cols. E-C/C) (D) | 2021-22 Projection (E) |
|---|---|---|---|---|---|---|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| (Enter reserve projections for subsequent years 1 and 2 | | | | | | |
| in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

We received the Low Performing Block Grant. However, the grant will be spent in 2019-20 and 2020-21. The expenditures in salaries are taken out as an adjustment in the 2021-22 projection line Bd.

| 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 | 138,940,768.00 | 2.92% | 142,998,305.00 | 2.71% | 146,876,329.00 |
| 2. Federal Revenues | 8100-8299 | 5,785,392.00 | 0.00% | 5,785,392.00 | 0.00% | 5,785,392.00 |
| 3. Other State Revenues | 8300-8599 | 14,498,333.00 | -3.39% | 14,006,303.00 | 0.00% | 14,006,303.00 |
| 4. Other Local Revenues | 8600-8799 | 2,580,721.00 | 0.00% | 2,580,721.00 | 0.00% | 2,580,721.00 |
| 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) | | 161,805,214.00 | 2.20% | 165,370,721.00 | 2.35% | 169,248,745.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 75,008,762.00 | | 76,002,905.00 |
| b. Step & Column Adjustment | | | | 994,143.00 | | 1,022,394.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | (381,195.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 75,008,762.00 | 1.33% | 76,002,905.00 | 0.84% | 76,644,104.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 28,118,072.00 | | 28,541,895.00 |
| b. Step & Column Adjustment | | | | 423,823.00 | | 423,823.00 |
| 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 | 28,118,072.00 | 1.51% | 28,541,895.00 | 1.48% | 28,965,718.00 |
| 3. Employee Benefits | 3000-3999 | 37,989,620.00 | 6.54% | 40,473,821.00 | 5.17% | 42,566,937.00 |
| 4. Books and Supplies | 4000-4999 | 3,291,302.00 | -16.27% | 2,755,967.00 | -11.08% | 2,450,512.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 15,614,550.00 | -0.95% | 15,466,940.00 | 0.71% | 15,576,789.00 |
| 6. Capital Outlay | 6000-6999 | 186,875.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 2,811,487.00 | -4.80% | 2,676,595.00 | 2.29% | 2,737,897.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (896,690.00) | 0.00% | (896,690.00) | -3.87% | (862,022.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 1,084,027.00 | -0.23% | 1,081,542.00 | -5.07% | 1,026,744.00 |
| 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) | | 163,208,005.00 | 1.77% | 166,102,975.00 | 1.81% | 169,106,679.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (1,402,791.00) | | (732,254.00) | | 142,066.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 7,665,470.00 | | 6,262,679.00 | | 5,530,425.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 6,262,679.00 | | 5,530,425.00 | | 5,672,491.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 504,477.00 | | 0.00 | | 0.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 87,640.00 | | 87,640.00 |
| d. Assigned | 9780 | 436,923.00 | | 349,283.00 | | 349,283.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 5,321,279.00 | | 5,093,502.00 | | 5,235,568.00 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 6,262,679.00 | | 5,530,425.00 | | 5,672,491.00 |

| Description | Object Codes | 2019-20 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2020-21 Projection (C) | % Change (Cols. E-C/C) (D) | 2021-22 Projection (E) |
|---|---|---|---|---|---|---|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 5,321,279.00 | | 5,093,502.00 | | 5,235,568.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 5,321,279.00 | | 5,093,502.00 | | 5,235,568.00 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 3.26% | | 3.07% | | 3.10% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | Yes | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | 0.00 | | | | |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d | | | | | | |
| (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | 14,598.84 | | 14,689.00 | | 14,689.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 163,208,005.00 | | 166,102,975.00 | | 169,106,679.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 163,208,005.00 | | 166,102,975.00 | | 169,106,679.00 |
| 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) | | 4,896,240.15 | | 4,983,089.25 | | 5,073,200.37 |
| 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) | | 4,896,240.15 | | 4,983,089.25 | | 5,073,200.37 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

Current LEA: 19-64337-0000000 Burbank Unified

Selected SELPA: DJ

(Enter a SELPA ID from the list below then save and close)

| POTENTIAL SELPAS FOR THIS LEA | | DATE APPROVED |
|---|---|---|
| ID | SELPA-TITLE | (from Form SEA) |
| DJ | Foothill | |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (202,037.00) | 0.00 | (847,765.00) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 893,661.00 | | |
| 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 | 4,647.00 | 0.00 | 185,609.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 123,420.00 | 0.00 | 450,086.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 893,661.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 73,970.00 | 0.00 | 212,070.00 | 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 | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 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 |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 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 | 202,037.00 | (202,037.00) | 847,765.00 | (847,765.00) | 893,661.00 | 893,661.00 | 0.00 | 0.00 |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (213,253.00) | 0.00 | (896,690.00) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 1,084,027.00 | | |
| 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 | 6,150.00 | 0.00 | 192,478.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 268,520.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 125,358.00 | 0.00 | 502,719.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 415,507.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 81,745.00 | 0.00 | 201,493.00 | 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 | | | | | 400,000.00 | 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 | | | | | | | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 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 | 213,253.00 | (213,253.00) | 896,690.00 | (896,690.00) | 1,084,027.00 | 1,084,027.00 | | |

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 |

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

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

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

For additional information on this certification, please contact:

Name: David Jaynes

Title: Assistant Superintendent of Admin Services

Telephone: 818-729-4473

E-mail: davidjaynes@burbankusd.org

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): 14,599

**District's ADA Standard Percentage Level:** **1.0%**

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

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

| Fiscal Year | Original Budget Funded ADA (Form A, Lines A4 and C4) | Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4) | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2016-17) | | | | |
| District Regular | 14,781 | 14,666 | | |
| Charter School | | | | |
| **Total ADA** | **14,781** | **14,666** | **0.8%** | **Met** |
| Second Prior Year (2017-18) | | | | |
| District Regular | 14,700 | 1,470 | | |
| Charter School | | | | |
| **Total ADA** | **14,700** | **1,470** | **90.0%** | **Not Met** |
| First Prior Year (2018-19) | | | | |
| District Regular | 14,629 | 14,649 | | |
| Charter School | | 0 | | |
| **Total ADA** | **14,629** | **14,649** | **N/A** | **Met** |
| Budget Year (2019-20) | | | | |
| District Regular | 14,689 | | | |
| Charter School | 0 | | | |
| **Total ADA** | **14,689** | | | |

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

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

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

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

There is a glich in the column Estimated / UA funded ADA. It isn't picking up the correct ADA from the original budget line for 2017-18.

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

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

## 2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 14,599

**District's Enrollment Standard Percentage Level: 1.0%**

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

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

| Fiscal Year | Enrollment Budget | Enrollment CBEDS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2016-17) | | | | |
| District Regular | 16,245 | 16,104 | | |
| Charter School | | | | |
| **Total Enrollment** | **16,245** | **16,104** | **0.9%** | **Met** |
| Second Prior Year (2017-18) | | | | |
| District Regular | 15,218 | 15,173 | | |
| Charter School | | | | |
| **Total Enrollment** | **15,218** | **15,173** | **0.3%** | **Met** |
| First Prior Year (2018-19) | | | | |
| District Regular | 15,173 | 15,153 | | |
| Charter School | | | | |
| **Total Enrollment** | **15,173** | **15,153** | **0.1%** | **Met** |
| Budget Year (2019-20) | | | | |
| District Regular | 15,229 | | | |
| Charter School | | | | |
| **Total Enrollment** | **15,229** | | | |

### 2B. Comparison of District Enrollment to the Standard

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

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

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

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

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

## 3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CBEDS Actual (Criterion 2, Item 2A) | Historical Ratio of ADA to Enrollment |
|---|---|---|---|
| Third Prior Year (2016-17) | | | |
| District Regular | 14,657 | 16,104 | |
| Charter School | | 0 | |
| **Total ADA/Enrollment** | **14,657** | **16,104** | **91.0%** |
| Second Prior Year (2017-18) | | | |
| District Regular | 14,629 | 15,173 | |
| Charter School | | | |
| **Total ADA/Enrollment** | **14,629** | **15,173** | **96.4%** |
| First Prior Year (2018-19) | | | |
| District Regular | 14,649 | 15,153 | |
| Charter School | 0 | | |
| **Total ADA/Enrollment** | **14,649** | **15,153** | **96.7%** |
| | | 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 | 14,599 | 15,229 | | |
| Charter School | 0 | | | |
| **Total ADA/Enrollment** | **14,599** | **15,229** | **95.9%** | **Not Met** |
| 1st Subsequent Year (2020-21) | | | | |
| District Regular | 14,674 | 15,229 | | |
| Charter School | | | | |
| **Total ADA/Enrollment** | **14,674** | **15,229** | **96.4%** | **Not Met** |
| 2nd Subsequent Year (2021-22) | | | | |
| District Regular | 14,674 | 15,229 | | |
| Charter School | | | | |
| **Total ADA/Enrollment** | **14,674** | **15,229** | **96.4%** | **Not Met** |

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

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

1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

This is due to CBEDS including the local Charter School - Options for Youth - enrollment. However, BUSD only used the district's enrollment in the estimated column. Fiscal year 2017-18 is the year that the charter school data is not included in CBEDS total and it shows 96.4% which would meet our current year projected year ratios.

## 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) | 14,648.59 | 14,688.64 | 14,688.64 | 14,688.64 |
| b. Prior Year ADA (Funded) | | 14,648.59 | 14,688.64 | 14,688.64 |
| c. Difference (Step 1a minus Step 1b) | | 40.05 | 0.00 | 0.00 |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | 0.27% | 0.00% | 0.00% |
| Step 2 - Change in Funding Level | | | | |
| a. Prior Year LCFF Funding | | 68,230,732.00 | 72,288,269.00 | 76,166,293.00 |
| b1. COLA percentage | | 3.26% | 3.00% | 2.80% |
| b2. COLA amount (proxy for purposes of this criterion) | | 2,224,321.86 | 2,168,648.07 | 2,132,656.20 |
| c. Economic Recovery Target Funding (current year increment) | | | N/A | N/A |
| d. Total (Lines 2b2 plus Line 2c) | | 2,224,321.86 | 2,168,648.07 | 2,132,656.20 |
| 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) | | 3.53% | 3.00% | 2.80% |
| **LCFF Revenue Standard (Step 3, plus/minus 1%):** | | **2.53% to 4.53%** | **2.00% to 4.00%** | **1.80% to 3.80%** |

## 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) | 48,506,418.00 | 48,506,418.00 | 48,506,418.00 | 48,506,418.00 |
| 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) | 133,886,414.00 | 138,940,768.00 | 142,998,305.00 | 146,876,329.00 |
| District's Projected Change in LCFF Revenue: | | 3.78% | 2.92% | 2.71% |
| **LCFF Revenue Standard:** | | **2.53% to 4.53%** | **2.00% to 4.00%** | **1.80% to 3.80%** |
| **Status:** | | Met | Met | Met |

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

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

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

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

## 5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|---|---|---|---|
| Third Prior Year (2016-17) | 104,671,824.61 | 116,391,840.90 | 89.9% |
| Second Prior Year (2017-18) | 103,184,999.37 | 114,229,060.83 | 90.3% |
| First Prior Year (2018-19) | 109,697,148.00 | 120,902,198.00 | 90.7% |
| | | Historical Average Ratio: | 90.3% |

| | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|---|---|---|
| District's Reserve Standard Percentage (Criterion 10B, Line 4): | 3.0% | 3.0% | 3.0% |
| **District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):** | **87.3% to 93.3%** | **87.3% to 93.3%** | **87.3% to 93.3%** |

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

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

| Fiscal Year | Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) | Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|---|---|---|---|---|
| Budget Year (2019-20) | 108,079,122.00 | 119,158,789.00 | 90.7% | Met |
| 1st Subsequent Year (2020-21) | 111,066,618.00 | 121,698,818.00 | 91.3% | Met |
| 2nd Subsequent Year (2021-22) | 114,242,823.00 | 125,168,482.00 | 91.3% | Met |

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

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

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

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

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

| | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|---|---|---|
| 1. District's Change in Population and Funding Level (Criterion 4A1, Step 3): | 3.53% | 3.00% | 2.80% |
| **2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):** | **-6.47% to 13.53%** | **-7.00% to 13.00%** | **-7.20% to 12.80%** |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -1.47% to 8.53% | -2.00% to 8.00% | -2.20% to 7.80% |

### 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) | 6,178,342.00 | | |
| Budget Year (2019-20) | 5,785,392.00 | -6.36% | Yes |
| 1st Subsequent Year (2020-21) | 5,785,392.00 | 0.00% | No |
| 2nd Subsequent Year (2021-22) | 5,785,392.00 | 0.00% | No |

**Explanation:** (required if Yes) The district is receiving less in federal funding

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|---|---|---|
| **Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)** | | | |
| First Prior Year (2018-19) | 17,128,734.00 | | |
| Budget Year (2019-20) | 14,498,333.00 | -15.36% | Yes |
| 1st Subsequent Year (2020-21) | 14,006,303.00 | -3.39% | Yes |
| 2nd Subsequent Year (2021-22) | 14,006,303.00 | 0.00% | No |

**Explanation:** (required if Yes) The District received $2.7K of One-time funding in 2018-19

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|---|---|---|
| **Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)** | | | |
| First Prior Year (2018-19) | 6,498,397.00 | | |
| Budget Year (2019-20) | 2,580,721.00 | -60.29% | Yes |
| 1st Subsequent Year (2020-21) | 2,580,721.00 | 0.00% | No |
| 2nd Subsequent Year (2021-22) | 2,580,721.00 | 0.00% | No |

**Explanation:** (required if Yes) Local revenue is comprised of gifts, donations and local grants. The District uses a zero based budgeting model for these revenues. Therefore, budget increases as gifts and donations are received through the year.

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|---|---|---|
| **Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)** | | | |
| First Prior Year (2018-19) | 8,347,159.00 | | |
| Budget Year (2019-20) | 3,291,302.00 | -60.57% | Yes |
| 1st Subsequent Year (2020-21) | 2,755,967.00 | -16.27% | Yes |
| 2nd Subsequent Year (2021-22) | 2,450,512.00 | -11.08% | Yes |

**Explanation:** (required if Yes) The Restricted Maintenance contribution increased in 2019-20, 2020-21 and 2021,22 and the increase in expenses are being placed in the 4000s. In addition, the District's past practice is to zero out capital outlay in the out years and hold the funds as projects materialize. Additionally, as part of the district's fiscal solvency plan, all expenditures were reduced.

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

| | | | |
|---|---|---|---|
| First Prior Year (2018-19) | 17,280,371.00 | | |
| Budget Year (2019-20) | 15,614,550.00 | -9.64% | Yes |
| 1st Subsequent Year (2020-21) | 15,466,940.00 | -0.95% | No |
| 2nd Subsequent Year (2021-22) | 15,576,789.00 | 0.71% | No |

**Explanation:** (required if Yes)
As part of the district's fiscal solvency plan, all expenditures were reduced.

## 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) | 29,805,473.00 | | |
| Budget Year (2019-20) | 22,864,446.00 | -23.29% | Not Met |
| 1st Subsequent Year (2020-21) | 22,372,416.00 | -2.15% | Met |
| 2nd Subsequent Year (2021-22) | 22,372,416.00 | 0.00% | Met |
| **Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)** | | | |
| First Prior Year (2018-19) | 25,627,530.00 | | |
| Budget Year (2019-20) | 18,905,852.00 | -26.23% | Not Met |
| 1st Subsequent Year (2020-21) | 18,222,907.00 | -3.61% | Met |
| 2nd Subsequent Year (2021-22) | 18,027,301.00 | -1.07% | 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 district is receiving less in federal funding

**Explanation:** Other State Revenue (linked from 6B if NOT met)
The District received $2.7K of One-time funding in 2018-19

**Explanation:** Other Local Revenue (linked from 6B if NOT met)
Local revenue is comprised of gifts, donations and local grants. The District uses a zero based budgeting model for these revenues. Therefore, budget increases as gifts and donations are received through the year.

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 Restricted Maintenance contribution increased in 2019-20, 2020-21 and 2021,22 and the increase in expenses are being placed in the 4000s. In addition, the District's past practice is to zero out capital outlay in the out years and hold the funds as projects materialize. Additionally, as part of the district's fiscal solvency plan, all expenditures were reduced.

**Explanation:** **Services and Other Exps** (linked from 6B if NOT met)
As part of the district's fiscal solvency plan, all expenditures were reduced.

## 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? — Yes

   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

| | | 3% Required Minimum Contribution (Line 2c times 3%) | Budgeted Contribution[1] to the Ongoing and Major Maintenance Account | Status |
|---|---|---|---|---|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) | 163,208,005.00 | | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | | | | |
| c. Net Budgeted Expenditures and Other Financing Uses | 163,208,005.00 | 4,896,240.15 | 4,896,241.00 | Met |

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

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

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

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

## 8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

| | Third Prior Year (2016-17) | Second Prior Year (2017-18) | First Prior Year (2018-19) |
|---|---|---|---|
| 1. District's Available Reserve Amounts (resources 0000-1999) | | | |
| a. Stabilization Arrangements (Funds 01 and 17, Object 9750) | 0.00 | 0.00 | 0.00 |
| b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) | 9,533,992.00 | 7,599,190.74 | 6,257,084.00 |
| c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 2,258,979.48 | 0.00 | 0.00 |
| d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | 0.00 | 0.00 | 0.00 |
| e. Available Reserves (Lines 1a through 1d) | 11,792,971.48 | 7,599,190.74 | 6,257,084.00 |
| 2. Expenditures and Other Financing Uses | | | |
| a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 158,899,874.23 | 161,338,157.01 | 169,491,379.00 |
| b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b) | 158,899,874.23 | 161,338,157.01 | 169,491,379.00 |
| 3. District's Available Reserve Percentage (Line 1e divided by Line 2c) | 7.4% | 4.7% | 3.7% |
| **District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):** | **2.5%** | **1.6%** | **1.2%** |

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

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

### 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2016-17) | (8,927,041.51) | 117,157,041.21 | 7.6% | Not Met |
| Second Prior Year (2017-18) | (3,284,080.14) | 114,863,753.74 | 2.9% | Not Met |
| First Prior Year (2018-19) | (3,834,837.00) | 121,795,859.00 | 3.1% | Not Met |
| Budget Year (2019-20) (Information only) | (1,325,805.00) | 120,242,816.00 | | |

### 8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

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

The District is aware of it's deficit spending. The District was qualified as of First Interim and has put together a fiscal solvency plan. In addition to this plan, the District is also experiencing rising Special Education costs while also handling the rising cost of the STRS and PERS obligation. The plan from the District is to continue to use reserves to meet it's financial obligations.

## 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): 14,599

**District's Fund Balance Standard Percentage Level:** **1.0%**

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

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

| Fiscal Year | Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget | Estimated/Unaudited Actuals | Beginning Fund Balance Variance Level (If overestimated, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2016-17) | 18,399,303.00 | 23,155,965.20 | N/A | Met |
| Second Prior Year (2017-18) | 10,918,843.00 | 14,202,923.69 | N/A | Met |
| First Prior Year (2018-19) | 7,084,007.00 | 10,918,844.00 | N/A | Met |
| Budget Year (2019-20) (Information only) | 7,084,007.00 | | | |

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

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

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

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

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

## 10. CRITERION: Reserves

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

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

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

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

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

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

| | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|---|---|---|
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.) | 14,599 | 14,689 | 14,689 |
| **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):

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

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

### 10B. Calculating the District's Reserve Standard

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

| | | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|---|---|---|---|
| 1. | Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 163,208,005.00 | 166,102,975.00 | 169,106,679.00 |
| 2. | Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | | | |
| 3. | Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 163,208,005.00 | 166,102,975.00 | 169,106,679.00 |
| 4. | Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. | Reserve Standard - by Percent (Line B3 times Line B4) | 4,896,240.15 | 4,983,089.25 | 5,073,200.37 |
| 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)** | **4,896,240.15** | **4,983,089.25** | **5,073,200.37** |

## 10C. Calculating the District's Budgeted Reserve Amount

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

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4): | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|---|---|---|
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 5,321,279.00 | 5,093,502.00 | 5,235,568.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 0.00 | 0.00 | 0.00 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b) | 0.00 | | |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c) | 0.00 | | |
| 8. District's Budgeted Reserve Amount (Lines C1 thru C7) | 5,321,279.00 | 5,093,502.00 | 5,235,568.00 |
| 9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 3.26% | 3.07% | 3.10% |
| **District's Reserve Standard (Section 10B, Line 7):** | **4,896,240.15** | **4,983,089.25** | **5,073,200.37** |
| Status: | Met | Met | Met |

## 10D. Comparison of District Reserve Amount to the Standard

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

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

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

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — No

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

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

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

## S5. Contributions

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

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

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

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

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

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

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---|---|---|---|---|
| 1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)** | | | | |
| First Prior Year (2018-19) | (21,246,298.00) | | | |
| Budget Year (2019-20) | (23,422,097.00) | 2,175,799.00 | 10.2% | Not Met |
| 1st Subsequent Year (2020-21) | (23,843,165.00) | 421,068.00 | 1.8% | Met |
| 2nd Subsequent Year (2021-22) | (23,937,377.00) | 94,212.00 | 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) | 893,661.00 | | | |
| Budget Year (2019-20) | 1,084,027.00 | 190,366.00 | 21.3% | Not Met |
| 1st Subsequent Year (2020-21) | 1,081,542.00 | (2,485.00) | -0.2% | Met |
| 2nd Subsequent Year (2021-22) | 1,026,744.00 | (54,798.00) | -5.1% | 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 contribution has changed due to rising costs of STRS / PERS and Special Education programs required to meet FAPE and IDEA. BUSD will continue to closely monitor Special Ed expenditures to ensure alignment with MOE and programs meet needs.

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

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

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

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

In prior years, BUSD would transfer funds out of it's LCFF revenue to it's Adult Ed FACTS program and to Defered Maintenance (Fund 14). Rather than transfering it out of LCFF, BUSD per LACOE is now transfering out of the "transfers out" whic

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

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

## S6. Long-term Commitments

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

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

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

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

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

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

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

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: Funding Sources (Revenues) | SACS Fund and Object Codes Used For: Debt Service (Expenditures) | Principal Balance as of July 1, 2019 |
|---|---|---|---|---|
| Capital Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (do not include OPEB): | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 0 |

| 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 | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (continued): | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 0 | 0 | 0 | 0 |
| **Has total annual payment increased over prior year (2018-19)?** | | **No** | **No** | **No** |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

## 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) — No

2. For the district's OPEB:
   a. Are they lifetime benefits? — No
   b. Do benefits continue past age 65? — No
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

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

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

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

4. OPEB Liabilities

| | |
|---|---|
| a. Total OPEB liability | 32,007,815.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | |
| c. Total/Net OPEB liability (Line 4a minus Line 4b) | 32,007,815.00 |
| d. Is total OPEB liability based on the district's estimate or an actuarial valuation? | Actuarial |
| e. If based on an actuarial valuation, indicate the date of the OPEB valuation | Jul 01, 2018 |

5. OPEB Contributions

| | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|---|---|---|
| a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method | 3,280,900.00 | 3,280,900.00 | 3,280,900.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 0.00 | 0.00 | 0.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 1,400,123.00 | 1,400,123.00 | 1,400,123.00 |
| d. Number of retirees receiving OPEB benefits | 407 | 407 | 407 |

## S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

   Yes

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

   BUSD is part of the West San Gabriel JPA

3. Self-Insurance Liabilities

| | |
|---|---|
| a. Accrued liability for self-insurance programs | 0.00 |
| b. Unfunded liability for self-insurance programs | 0.00 |

4. Self-Insurance Contributions

| | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|---|---|---|
| a. Required contribution (funding) for self-insurance programs | 4,318,710.00 | 4,318,710.00 | 4,318,710.00 |
| b. Amount contributed (funded) for self-insurance programs | 4,318,710.00 | 4,318,710.00 | 4,318,710.00 |

## S8. Status of Labor Agreements

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

**If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:**
The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

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

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

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

| | Prior Year (2nd Interim) (2018-19) | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|---|---|---|---|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 761.8 | 761.9 | 761.9 | 761.9 |

**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 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? No
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? No
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)? | No | No | No |
| **One Year Agreement** | | | |
| Total cost of salary settlement | 0 | 0 | 0 |
| % change in salary schedule from prior year | | | |
| or | | | |
| **Multiyear Agreement** | | | |
| Total cost of salary settlement | 0 | 0 | 0 |
| % 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:

General Fund

Negotiations Not Settled

| | | |
|---|---|---|
| 6. Cost of a one percent increase in salary and statutory benefits | 772,866 | |

| | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|---|---|---|
| 7. Amount included for any tentative salary schedule increases | 878,000 | 0 | 0 |

| **Certificated (Non-management) Health and Welfare (H&W) Benefits** | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | | | |
| 3. Percent of H&W cost paid by employer | | | |
| 4. Percent projected change in H&W cost over prior year | | | |

**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** | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|---|---|---|
| 1. Are step & column adjustments included in the budget and MYPs? | | | |
| 2. Cost of step & column adjustments | | | |
| 3. Percent change in step & column over prior year | | | |

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

**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 | 572.2 | 574.8 | 574.8 | 574.8 |

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

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

CSEA and the District are still in negotiations for 2018-19

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 297,000

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

| Classified (Non-management) Health and Welfare (H&W) Benefits | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 4,489,606 | 4,579,398 | 4,370,986 |
| 3. Percent of H&W cost paid by employer | 100% up to $12,000 cap | 100% up to $12,000 cap | 100% up to $12,000 cap |
| 4. Percent projected change in H&W cost over prior year | 2.0% | 2.0% | 2.0% |

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

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

If Yes, explain the nature of the new costs:

| Classified (Non-management) Step and Column Adjustments | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|---|---|---|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 469,469 | 469,469 | 469,469 |
| 3. Percent change in step & column over prior year | 25.0% | 25.0% | 25.0% |

| Classified (Non-management) Attrition (layoffs and retirements) | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|---|---|---|
| 1. Are savings from attrition included in the budget and MYPs? | Yes | No | No |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | Yes | Yes | Yes |

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

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

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

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

| | Prior Year (2nd Interim) (2018-19) | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|---|---|---|---|
| Number of management, supervisor, and confidential FTE positions | 98.8 | 97.3 | 97.3 | 97.3 |

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

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, complete question 2.

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

N/A

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

Negotiations Settled

2. Salary settlement:

| | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|---|---|---|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | No | No | No |
| 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

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

| **Management/Supervisor/Confidential Health and Welfare (H&W) Benefits** | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 925,163 | 943,667 | 962,540 |
| 3. Percent of H&W cost paid by employer | 100% up to $12,000 cap | 100% up to $12,000 cap | 100% up to $12,000 cap |
| 4. Percent projected change in H&W cost over prior year | 2.0% | 2.0% | 2.0% |

| **Management/Supervisor/Confidential Step and Column Adjustments** | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|---|---|---|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Cost of step and column adjustments | 115,458 | 115,458 | 115,458 |
| 3. Percent change in step & column over prior year | 0.0% | 0.0% | 0.0% |

| **Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)** | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|---|---|---|
| 1. Are costs of other benefits included in the budget and MYPs? | No | No | No |
| 2. Total cost of other benefits | | | |
| 3. 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 20, 2019 |

## S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

## ADDITIONAL FISCAL INDICATORS

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

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

| | | |
|---|---|---|
| **A1.** | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | No |
| **A2.** | Is the system of personnel position control independent from the payroll system? | Yes |
| **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) | 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? | No |
| **A5.** | Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | No |
| **A6.** | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | No |
| **A7.** | Is the district's financial system independent of the county office system? | No |
| **A8.** | Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) | No |
| **A9.** | Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | No |

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

**Comments:**
(optional)

## End of School District Budget Criteria and Standards Review

**Burbank Unified School District**
**Instructional Services**

# REPORT TO THE BOARD

| | |
|---|---|
| TO: | Members of the Board of Education |
| FROM: | John Paramo, Director, Secondary Education |
| PREPARED BY: | John Paramo, Director, Secondary Education |
| SUBMITTED BY: | Laura Erisman, Administrative Secretary |
| DATE: | June 12, 2019 |
| SUBJECT: | First Reading of the 2019-2020 Burbank Unified School District Local Control Funding Formula (LCFF) and Local Control and Accountability Plan (LCAP) |

**Background:**

In 2013, the Governor of California proposed full funding flexibility for local school districts called Local Control Funding Formula (LCFF). Prior to LCFF, California schools were funded through the Revenue Limit System. Revenue limits were created in response to a lawsuit over inequities in funding per pupil based on the relative wealth of each school district. Under revenue limits each district had a base revenue limit, which was a set dollar amount per pupil. A district's revenue limit entitlement was its base revenue limit multiplied by the number of students attending its schools. The number of students was measured by the district's average daily attendance (ADA). The revenue limit entitlement was funded by local property taxes and state aid. A percentage of the property tax revenue generated by real property located within a district was assigned to the district; state aid made up the difference between a district's entitlement and its property tax revenue. If a district's property tax revenue exceeded its entitlement, it retained these "excess taxes." The sum of the entitlement and any excess taxes were a district's revenue limit funds.

LCFF requires school district stakeholders to develop a Local Control and Accountability Plan (LCAP) to spend the supplemental grant, concentration grant, and base grant funding. Supplemental grant funding and concentration grant can be used for targeted programs for high need students or by running school- wide or district-wide programs that can serve additional students as well. The LCAP shall be used to provide details regarding the actions and expenditures to support pupil outcomes and overall performance pursuant to Education Codes 52060, 52062, 52066, 47605, 47605.5, and 47606.5. The LCAP must describe goals and specific actions to achieve those goals for all pupils and each subgroup defined in Education Code section 52052. The district must adopt a three-year plan and update it annually according to the data results.

The LCAP is a comprehensive planning tool. Each LCAP goal must be aligned to one or more of the eight state priorities. The eight state priorities are as follows: Student Engagement, Other Student Outcomes, Parental Involvement, Access to a Broad Curriculum, Common Core State Standards, Basic Services, School Climate, and Student Achievement. There are three sections to the LCAP and each section contains guiding questions that must be addressed, as well. The three LCAP sections are Stakeholder Engagement, Goals and Progress Indicators, and Actions, Services, and Expenditures.

**District-Wide Goals for 2018-2019:**

1.0 Improve learning and achievement for targeted subgroups of students
2.0 Improve learning and achievement for all students
3.0 Continue to align all instruction and learning to California State Standards
4.0 Continue to implement the BUSD Arts for All Plan
5.0 Expand programs to prepare students for college and/or workplace in grade 9 through adult education
6.0 Develop and implement a comprehensive professional development plan
7.0 Create a positive school climate by maintaining a safe environment and developing a sense of belonging for all students and staff
8.0 Provide all students access to technology in classroom
9.0 Develop new communication and collaborative strategies with parents, students, employees, and the community

**Discussion/Issues:**

The Burbank Unified School District's LCAP draft document has been the result of several months of stakeholder input, review of performance metrics and program data. There have been ten LCAP Advisory Committee meetings throughout the school year, and progress on the Plan has been discussed at several Board of Education meetings. On May 8, 2019, the Board of Education held a Town Hall Meeting, for the purpose of providing further community input, reviewing current LCAP Base Grant and Supplemental Grant programs, and discussing programs proposed for the 2019-2020 LCAP.

On June 12, 2019 the Burbank Unified School District LCAP will be submitted for a first reading and a public hearing, as required by Education Code. The District's goal is to have the Board of Education adopt the LCAP on June 20, 2019. The BUSD LCAP will then be submitted to the Los Angeles County Office of Education for approval.

**Fiscal Impact:**

The fiscal impact to the district will be determined as district goals and school site goals are drafted. The fiscal impact will not exceed the amount budgeted under LCFF or the supplemental grant funding BUSD receives.

**Recommendation:**

John Paramo, Director, Secondary Education, will report on the 2019-2020 Burbank Unified School District's Local Control and Accountability Plan (LCAP), as presented.

Note: Due to the size of this document, the 2019-2020 Burbank Unified School District's Local Control and Accountability Plan (LCAP) will not be duplicated for distribution. However, copies of are available for review in the Instructional Services Department, or by contacting John Paramo at (818) 729-4451 or by email at johnparamo@burbankusd.org.

**Burbank Unified School District**
**Administrative Services**

**REPORT TO THE BOARD**

| | |
|---|---|
| TO: | Members of the Board of Education |
| FROM: | David Jaynes, Assistant Superintendent, Administrative Services |
| PREPARED BY: | Alyssa Low, Director Fiscal Services |
| SUBMITTED BY: | Ruthie DiFonzo, Senior Administrative Assistant |
| DATE: | June 20, 2019 |
| SUBJECT: | Report on Excess Reserves |

---

**Background:**

Per Education Code Section 42127(a)(2)(B), districts that propose to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties (REU) must provide the following information at the public hearing for their proposed budget prior to budget adoption:

- The minimum reserve for REU level required in each year identified in the budget
- The amount of assigned and unassigned ending fund balance that exceeds the REU in each year
- Reasons for the REU being greater than the minimum

**District's required REU level:**

The District is required to retain a 3% REU, the Board of Education recognizing their duty to maintain fiscal solvency set Board policy to reserve an additional 3%.

**District's Assigned and Unassigned Ending Fund Balances:**

| | **2019-2020** | **2020-2021** | **2021-2022** |
|---|---|---|---|
| Beginning Balance | $7,084,008 | $5,758,203 | $5,530,426 |
| Revenue | $161,805,214 | $165,370,721 | $169,248,745 |
| Expense | $162,123,978 | $165,021,433 | $168,079,935 |
| Non Spendable | $100,060 | $100,060 | $100,060 |
| Vacation Liability | $249,223 | $249,223 | $249,223 |
| Reserve (REU) 3% | $4,896,240 | $4,983,089 | $5,073,200 |

| | | | |
|---|---|---|---|
| Board REU up to 3% | $425,040 | $110,413 | $162,369 |
| Unassigned Fund Balance | $-0- | $-0- | $-0- |

**District's Reasons for Unassigned Ending Fund Balance in Excess of REU:**

It is prudent for the District to carry an amount over the required and Board approved reserved to protect against the volatility of state revenues.

**Financial Impact:**
None

**Recommendations:**
David Jaynes, Assistant Superintendent, Administrative Services, will report on the Ending Fund Balance in Excess of reserve for economic uncertainties (REU), as presented.

**Burbank Unified School District**
**Administrative Services**

## REPORT TO THE BOARD

| | |
|---|---|
| TO: | Members of the Board of Education |
| FROM: | David Jaynes, Assistant Superintendent, Administrative Services |
| PREPARED BY: | Alyssa Low, Director Fiscal Services |
| SUBMITTED BY: | Ruthie DiFonzo, Senior Administrative Assistant |
| DATE: | June 12, 2019 |
| SUBJECT: | Report on the Education Protection Account (EPA) 2019-2020 |

---

**Background:**
Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012 temporarily increases the states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

The new revenues generated from Proposition 30 are deposited into a newly created state account called the Education Protection Account (EPA). EPA funds are based on the proportionate share of the statewide revenue limit amount. A corresponding reduction is made to the local education agency's (LEA's) Local Control Funding Formula (LCFF) equal to the amount of their EPA entitlement.

California School District funding is now comprised of three funding sources: State Aid, EPA and Property Taxes. The addition of a new funding source does not increase the amount of LCFF due to the District. The state aid portion is decreased accordingly.

**Discussion/Issues:**
At the beginning of each year, the Department of Finance will estimate the amount that will be transferred into the EPA. The 2018-2019 estimate of the EPA is the funds will be distributed in equal payments quarterly during the last 10 days of September, December, March and June.

EPA revenue funds will be deposited into a new restricted resource 1400, using revenue object code 8012.

Along with the new funding source came additional reporting requirements:

1) Each year the Board of Education must approve a spending plan for the EPA money (LACOE is requesting approval in the form of a board resolution).
2) The EPA funds cannot be used for the salaries or benefits of administrators or administrative costs.
3) The District must publish on its website the amount of EPA money received and how it was spent.
4) An annual audit will be required to verify that EPA funds were spent in accordance with the requirements of Proposition 30. The cost of this audit can be paid with EPA funds.
5) For fiscal years 2013-14 through 2019-20 the spending plan must be approved at the time the budget is adopted.

**Spending Plan:**
The District's LCFF State Aid entitlement will be reduced by the amount of the EPA, which will be paid from the Education Protection Act funds. The District plans to use 100% of the EPA funding for certificated teacher salaries and related benefits. The estimated EPA for fiscal year 2019-20 is $22,203,618

**Financial Impact:**
None

**Recommendations:**
David Jaynes, Assistant Superintendent, Administrative Services, will report on the Education Protection Account (EPA) 2019-2020, as presented.

**Burbank Unified School District**
**Administrative Services**

**REPORT TO THE BOARD**

| | |
|---|---|
| TO: | Members of the Board of Education |
| FROM: | David Jaynes, Assistant Superintendent, Administrative Services |
| PREPARED BY: | Alyssa Low, Diretor of Fiscal Services |
| SUBMITTED BY: | Ruthie DiFonzo, Senior Administrative Assistant |
| DATE: | June 12, 2019 |
| SUBJECT: | Adoption of Resolution 37 Regarding the Education Protection Account 2019-2020 |

---

**Background:**
Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012 temporarily increases the states sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

The new revenues generated from Proposition 30 are deposited into a newly created state account called the Education Protection Account (EPA). EPA funds are based on the proportionate share of the statewide revenue limit amount. A corresponding reduction is made to the local education agency's (LEA's) Local Control Funding Formula (LCFF) equal to the amount of their EPA entitlement.

California School District funding is now comprised of three funding sources: State Aid, EPA and Property Taxes. The addition of a new funding source does not increase the amount of LCFF due to the District. The state aid portion is decreased accordingly.

**Discussion/Issues:**
At the beginning of each year, the Department of Finance will estimate the amount that will be transferred into the EPA. The 2019-2020 estimate of the EPA is the funds will be distributed in equal payments quarterly during the last 10 days of September, December, March and June.

EPA revenue funds will be deposited into a new restricted resource 1400, using revenue object code 8012.

Along with the new funding source came additional reporting requirements:

1) Each year the Board of Education must approve a spending plan for the EPA money (LACOE is requesting approval in the form of a board resolution).
2) The EPA funds cannot be used for the salaries or benefits of administrators or administrative costs.
3) The District must publish on its website the amount of EPA money received and how it was spent.
4) An annual audit will be required to verify that EPA funds were spent in accordance with the requirements of Proposition 30. The cost of this audit can be paid with EPA funds.
5) For fiscal years 2013-14 through 2019-20 the spending plan must be approved at the time the budget is adopted.

**Spending Plan:**
The District's LCFF State Aid entitlement will be reduced by the amount of the EPA, which will be paid from the Education Protection Act funds. The District plans to use 100% of the EPA funding for certificated teacher salaries and related benefits. The estimated EPA for fiscal year 2019-2020 is $22,203,618.

**Financial Impact:**
None

**Recommendations:**
David Jaynes, Assistant Superintendent, Administrative Services, recommends that the Board of Education adopt Resolution 37 Regarding the Education Protection Account 2019-2020 for the portion of the state aid (Local Control Funding Formula (LCFF) funds) identified as the Education Protection Act (EPA) funding, which is 15% of the Districts total state funding, and proposes the funds be spent on the current costs of certificated teacher salaries and benefits, as presented.

**RESOLUTION NO. 37**
**RESOLUTION OF THE BOARD OF EDUCATION OF THE BURBANK UNIFIED SCHOOL DISTRICT REGARDING THE EDUCATION PROTECTION ACCOUNT – 2019-2020**

**WHEREAS,** the voters approved Proposition 30 on November 6, 2012;

**WHEREAS,** Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

**WHEREAS,** the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

**WHEREAS,** before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

**WHEREAS,** if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

**WHEREAS,** all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

**WHEREAS,** monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

**WHEREAS,** a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

**WHEREAS,** the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

**WHEREAS,** the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

**WHEREAS,** each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

**WHEREAS,** the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

**WHEREAS,** expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

**NOW, THEREFORE,** be it resolved, determined and ordered by the Board of Education of the Burbank Unified School District as follows:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Burbank Unified School District;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of the Burbank Unified School District has determined to spend the monies received from the Education Protection Act on certificated teacher salaries and benefits.

**PASSED AND ADOPTED** this day, June 12, 2019, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED:

_____
President of the Board of Education of the
Burbank Unified School District

Attest:

_____
Clerk of the Board of Education of the
Burbank Unified School District