



**El Dorado Union High School District
El Dorado County
2019/20 Adopted Budget
June 25, 2019**

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ANNUAL BUDGET REPORT:
July 1, 2019 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: 4675 Missouri Flat Rd; Placerville CA
Date: June 11, 2019

Place: 4675 Missouri Flat Rd; Placerville C,
Date: June 11, 2019
Time: 06:30 PM

Adoption Date: June 25, 2019

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

Contact person for additional information on the budget reports:

Name: Marti Zizek

Telephone: (530) 622-5081

Title: Director, Fiscal Services

E-mail: mzizek@eduhd.net

Criteria and Standards Review Summary

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

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

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

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

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|---|--|---|---------------------|------------|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | <ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment? | | X |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | | X |
| | | <ul style="list-style-type: none"> If yes, are they lifetime benefits? | X | |
| | | <ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? | X | |
| | | <ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? | | X |
| S7b | Other Self-insurance Benefits | Does the district provide other self-insurance benefits (e.g., workers' compensation)? | X | |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: | | X |
| | | <ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) | | X |
| | | | n/a | |
| S9 | Local Control and Accountability Plan (LCAP) | <ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? Approval date for adoption of the LCAP or approval of an update to the LCAP: | | X |
| | | | Jun 25, 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 |

2019/20 General Fund Adopted Budget (June 25, 2019)

Explanation of Changes from 2018/19 Estimated Actuals to 2019/20 Adopted Budget

Revenues

| | Object Codes | 2018/19 Estimated Actuals | 2019/20 Adopted Budget | Change | Description of Major Changes |
|------------------------|--------------|---------------------------------|---------------------------|--------------------|--|
| Revenue Limit | 8010-8099 | \$ 63,031,879 | \$ 65,278,707 | \$ 2,246,828 | The Governor has proposed a 3.26% COLA for 2019/20. Enrollment is projected to remain relatively flat. |
| Federal Revenue | 8100-8299 | \$ 2,090,490 | \$ 1,931,244 | \$ (159,246) | Federal revenue is projected to decrease as a result of the elimination of funds carried over from previous years. |
| State Revenue | 8300-8599 | \$ 6,622,070 | \$ 5,232,770 | \$ (1,389,300) | State revenue is projected to decrease increase as a result of one time unrestricted funding in 2018/19. |
| Other Local Revenue | 8600-8799 | \$ 4,773,940 | \$ 4,013,959 | \$ (759,981) | CTE Funds received in 2018/19 is expected to be lower than the grant amount in 2019/20. |
| Interfund Transfers In | 8910-8929 | \$ - | \$ - | \$ - | |
| Total Revenues | | \$ 76,518,379 | \$ 76,456,680 | \$ (61,699) | |

Expenditures

| | Object Codes | 2018/19 Estimated Actuals | 2019/20 Adopted Budget | Change | Description of Major Changes |
|---------------------------------------|------------------------|---------------------------------|---------------------------|--------------------|--|
| Certificated Salaries | 1000-1999 | \$ 32,492,498 | \$ 33,349,564 | \$ 857,066 | Certificated FTE's have increased by 1.50 FTE, salaries have increased by 0.50% and well as a greater than normal number of employees with step increases. |
| Classified Salaries | 2000-2999 | \$ 12,193,948 | \$ 12,508,927 | \$ 314,979 | Increases are due to step increases for eligible employees as well as a 0.50% salary increase. |
| Employee Benefits | 3000-3999 | \$ 18,715,381 | \$ 19,829,769 | \$ 1,114,388 | Employee benefits are projected to increase as a result of a 2.1% increase in certificated Health and Welfare benefits, a 0.425% increase in STRS and a 2.671% increase in PERS. |
| Books and Supplies | 4000-4999 | \$ 3,916,418 | \$ 2,246,629 | \$ (1,669,789) | Ongoing supply funds are projected to decrease to reflect carried over site expenditures in 2018/19 and not included in 2019/20. |
| Services and Other Operating Expenses | 5000-5999 | \$ 8,755,979 | \$ 8,354,364 | \$ (401,615) | Services are projected to decrease to reflect one time restricted categorical expenditures in 2018/19 not planned for 2019/20. |
| Capital Outlay | 6000-6999 | \$ 407,373 | \$ 100,000 | \$ (307,373) | 2018/19 funds includes numerous equipment purchases with one time funds. 2019/20 reflects one capital project using CTEIG funds. |
| Other Outgo | 7100-7299 7400-7499 | \$ 1,799,597 | \$ 1,847,893 | \$ 48,296 | Costs associated with Special Education continue to increase. |
| Indirect/Direct Support Costs | 7300-7399 | \$ (83,625) | \$ (84,411) | \$ (786) | |
| Interfund Transfers Out | 7610-7629 | \$ - | \$ - | \$ - | |
| Total Expenditures | | \$ 78,197,569 | \$ 78,152,735 | \$ (44,834) | |

| | | | |
|--|-----------------------|-----------------------|--------------------|
| Net Increase/Decrease in Fund Balance | \$ (1,679,190) | \$ (1,696,055) | \$ (16,865) |
|--|-----------------------|-----------------------|--------------------|

| | | | |
|--|--------------|--------------|----------------|
| Beginning Fund Balance, July 1 | \$ 7,144,832 | \$ 5,465,643 | |
| Projected Ending Fund Balance, June 30 | \$ 5,465,643 | \$ 3,769,588 | \$ (1,696,055) |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|---|----------------|------------------------|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 63,031,879.00 | 0.00 | 63,031,879.00 | 65,278,707.00 | 0.00 | 65,278,707.00 | 3.6% |
| 2) Federal Revenue | | 8100-8299 | 133,993.00 | 1,956,496.97 | 2,090,489.97 | 112,500.00 | 1,818,744.00 | 1,931,244.00 | -7.6% |
| 3) Other State Revenue | | 8300-8599 | 2,566,201.00 | 4,055,869.03 | 6,622,070.03 | 1,391,505.00 | 3,841,265.00 | 5,232,770.00 | -21.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,443,201.00 | 3,330,738.90 | 4,773,939.90 | 1,367,513.00 | 2,646,446.00 | 4,013,959.00 | -15.9% |
| 5) TOTAL, REVENUES | | | 67,175,274.00 | 9,343,104.90 | 76,518,378.90 | 68,150,225.00 | 8,306,455.00 | 76,456,680.00 | -0.1% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 28,924,942.00 | 3,567,556.00 | 32,492,498.00 | 29,782,478.00 | 3,567,086.00 | 33,349,564.00 | 2.6% |
| 2) Classified Salaries | | 2000-2999 | 9,166,563.00 | 3,027,385.00 | 12,193,948.00 | 9,296,785.00 | 3,212,142.00 | 12,508,927.00 | 2.6% |
| 3) Employee Benefits | | 3000-3999 | 13,520,641.00 | 5,194,740.00 | 18,715,381.00 | 14,213,696.00 | 5,616,073.00 | 19,829,769.00 | 6.0% |
| 4) Books and Supplies | | 4000-4999 | 1,813,740.98 | 2,102,676.91 | 3,916,417.89 | 1,412,267.00 | 834,362.00 | 2,246,629.00 | -42.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 4,527,859.40 | 4,228,119.26 | 8,755,978.66 | 4,534,094.00 | 3,820,270.00 | 8,354,364.00 | -4.6% |
| 6) Capital Outlay | | 6000-6999 | 172,407.00 | 234,966.00 | 407,373.00 | 0.00 | 100,000.00 | 100,000.00 | -75.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 821,165.00 | 978,432.00 | 1,799,597.00 | 1,047,831.00 | 800,062.00 | 1,847,893.00 | 2.7% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (501,919.00) | 418,294.00 | (83,625.00) | (503,632.00) | 419,221.00 | (84,411.00) | 0.9% |
| 9) TOTAL, EXPENDITURES | | | 58,445,399.38 | 19,752,169.17 | 78,197,568.55 | 59,783,519.00 | 18,369,216.00 | 78,152,735.00 | -0.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 8,729,874.62 | (10,409,064.27) | (1,679,189.65) | 8,366,706.00 | (10,062,761.00) | (1,696,055.00) | 1.0% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (9,392,235.00) | 9,392,235.00 | 0.00 | (9,962,647.00) | 9,962,647.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (9,392,235.00) | 9,392,235.00 | 0.00 | (9,962,647.00) | 9,962,647.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (662,360.38) | (1,016,829.27) | (1,679,189.65) | (1,595,941.00) | (100,114.00) | (1,696,055.00) | 1.0% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | | | | | | | | |
| | | 9791 | 5,864,440.34 | 1,280,391.85 | 7,144,832.19 | 5,202,079.96 | 263,562.58 | 5,465,642.54 | -23.5% |
| 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) | | | | | | | | | |
| | | | 5,864,440.34 | 1,280,391.85 | 7,144,832.19 | 5,202,079.96 | 263,562.58 | 5,465,642.54 | -23.5% |
| d) Other Restatements | | | | | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | | | | | |
| | | | 5,864,440.34 | 1,280,391.85 | 7,144,832.19 | 5,202,079.96 | 263,562.58 | 5,465,642.54 | -23.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | | | | | |
| | | | 5,202,079.96 | 263,562.58 | 5,465,642.54 | 3,606,138.96 | 163,448.58 | 3,769,587.54 | -31.0% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | | | | | | | | |
| | | 9711 | 16,665.00 | 0.00 | 16,665.00 | 16,665.00 | 0.00 | 16,665.00 | 0.0% |
| Stores | | | | | | | | | |
| | | 9712 | 7,266.00 | 0.00 | 7,266.00 | 7,266.00 | 0.00 | 7,266.00 | 0.0% |
| Prepaid Items | | | | | | | | | |
| | | 9713 | 462,445.00 | 0.00 | 462,445.00 | 462,445.00 | 0.00 | 462,445.00 | 0.0% |
| All Others | | | | | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | | | | | |
| | | 9740 | 0.00 | 263,562.58 | 263,562.58 | 0.00 | 163,448.58 | 163,448.58 | -38.0% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | | | | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | | | | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | | | | | | | | |
| | | 9780 | 599,500.00 | 0.00 | 599,500.00 | 40,000.00 | 0.00 | 40,000.00 | -93.3% |
| | 0000 | 9780 | | | | 40,000.00 | | 40,000.00 | |
| | 0000 | 9780 | 80,000.00 | | 80,000.00 | | | | |
| | 0000 | 9780 | 465,500.00 | | 465,500.00 | | | | |
| | 0000 | 9780 | 54,000.00 | | 54,000.00 | | | | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | | | | | | | | |
| | | 9789 | 2,346,000.00 | 0.00 | 2,346,000.00 | 2,344,600.00 | 0.00 | 2,344,600.00 | -0.1% |
| Unassigned/Unappropriated Amount | | | | | | | | | |
| | | 9790 | 1,770,203.96 | 0.00 | 1,770,203.96 | 735,162.96 | 0.00 | 735,162.96 | -58.5% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 9,636,554.75 | (8,843,989.26) | 792,565.49 | | | | |
| 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 | 16,665.00 | 0.00 | 16,665.00 | | | | |
| 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 | 1,368.25 | 65,704.73 | 67,072.98 | | | | |
| 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 | 27,884.60 | 0.00 | 27,884.60 | | | | |
| 7) Prepaid Expenditures | | 9330 | 462,445.25 | 0.00 | 462,445.25 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL, ASSETS | | | 10,144,917.85 | (8,778,284.53) | 1,366,633.32 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 113,446.26 | 31,720.27 | 145,166.53 | | | | |
| 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 | | | 113,446.26 | 31,720.27 | 145,166.53 | | | | |
| 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 | | | 2019-20 Budget | | | % Diff Column C & F |
|-----------------------|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| (G9 + H2) - (I6 + J2) | | | 10,031,471.59 | (8,810,004.80) | 1,221,466.79 | | | | |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|----------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 23,837,190.00 | 0.00 | 23,837,190.00 | 26,006,312.00 | 0.00 | 26,006,312.00 | 9.1% |
| Education Protection Account State Aid - Current Year | | 8012 | 6,643,909.00 | 0.00 | 6,643,909.00 | 6,716,212.00 | 0.00 | 6,716,212.00 | 1.1% |
| State Aid - Prior Years | | 8019 | 137,760.00 | 0.00 | 137,760.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 265,495.00 | 0.00 | 265,495.00 | 265,495.00 | 0.00 | 265,495.00 | 0.0% |
| Timber Yield Tax | | 8022 | 71,157.00 | 0.00 | 71,157.00 | 71,157.00 | 0.00 | 71,157.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes Secured Roll Taxes | | 8041 | 30,732,734.00 | 0.00 | 30,732,734.00 | 30,732,734.00 | 0.00 | 30,732,734.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 538,059.00 | 0.00 | 538,059.00 | 538,059.00 | 0.00 | 538,059.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 15,156.00 | 0.00 | 15,156.00 | 15,156.00 | 0.00 | 15,156.00 | 0.0% |
| Supplemental Taxes | | 8044 | 114,151.00 | 0.00 | 114,151.00 | 114,151.00 | 0.00 | 114,151.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 1,472,519.00 | 0.00 | 1,472,519.00 | 1,472,519.00 | 0.00 | 1,472,519.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 357.00 | 0.00 | 357.00 | 357.00 | 0.00 | 357.00 | 0.0% |
| Subtotal, LCFF Sources | | | 63,828,487.00 | 0.00 | 63,828,487.00 | 65,932,152.00 | 0.00 | 65,932,152.00 | 3.3% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (796,608.00) | 0.00 | (796,608.00) | (653,445.00) | 0.00 | (653,445.00) | -18.0% |
| 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 | | | 2019-20 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 63,031,879.00 | 0.00 | 63,031,879.00 | 65,278,707.00 | 0.00 | 65,278,707.00 | 3.6% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 646,639.00 | 646,639.00 | 0.00 | 646,639.00 | 646,639.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 250,563.00 | 250,563.00 | 0.00 | 250,563.00 | 250,563.00 | 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 | 131,493.00 | 0.00 | 131,493.00 | 110,000.00 | 0.00 | 110,000.00 | -16.3% |
| 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 | 11,057.00 | 11,057.00 | 0.00 | 9,500.00 | 9,500.00 | -14.1% |
| 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 | | 723,644.78 | 723,644.78 | | 620,588.00 | 620,588.00 | -14.2% |
| 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 | | 159,495.03 | 159,495.03 | | 120,488.00 | 120,488.00 | -24.5% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 9,132.16 | 9,132.16 | | 5,000.00 | 5,000.00 | -45.2% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|--|--|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Title III, Part A, English Learner | | | | | | | | | |
| Program | 4203 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant | | | | | | | | | |
| Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630 | | | | | | | | |
| Other NCLB / Every Student Succeeds Act | | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | | 115,966.00 | 115,966.00 | | 115,966.00 | 115,966.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 2,500.00 | 40,000.00 | 42,500.00 | 2,500.00 | 50,000.00 | 52,500.00 | 23.5% |
| TOTAL, FEDERAL REVENUE | | | 133,993.00 | 1,956,496.97 | 2,090,489.97 | 112,500.00 | 1,818,744.00 | 1,931,244.00 | -7.6% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement | | | | | | | | | |
| Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 1,533,815.00 | 0.00 | 1,533,815.00 | 393,210.00 | 0.00 | 393,210.00 | -74.4% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,022,386.00 | 394,793.00 | 1,417,179.00 | 988,295.00 | 346,885.00 | 1,335,180.00 | -5.8% |
| Tax Relief Subventions | | | | | | | | | |
| Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|--|------------------|--------------|---------------------------|---------------------|---------------------------|---------------------|---------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 10,000.00 | 3,661,076.03 | 3,671,076.03 | 10,000.00 | 3,494,380.00 | 3,504,380.00 | -4.5% |
| TOTAL, OTHER STATE REVENUE | | | 2,566,201.00 | 4,055,869.03 | 6,622,070.03 | 1,391,505.00 | 3,841,265.00 | 5,232,770.00 | -21.0% |

| 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) | |
| 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 | 34,500.00 | 0.00 | 34,500.00 | 34,500.00 | 0.00 | 34,500.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 50,800.00 | 0.00 | 50,800.00 | 40,000.00 | 0.00 | 40,000.00 | -21.3% |
| All Other Sales | | 8639 | 4,800.00 | 0.00 | 4,800.00 | 1,500.00 | 0.00 | 1,500.00 | -68.8% |
| Leases and Rentals | | 8650 | 130,024.00 | 0.00 | 130,024.00 | 136,012.00 | 0.00 | 136,012.00 | 4.6% |
| Interest | | 8660 | 65,000.00 | 0.00 | 65,000.00 | 65,000.00 | 0.00 | 65,000.00 | 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 | 165,000.00 | 0.00 | 165,000.00 | 165,000.00 | 0.00 | 165,000.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 25,000.00 | 0.00 | 25,000.00 | 25,000.00 | 0.00 | 25,000.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-LCFF | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 968,077.00 | 893,784.90 | 1,861,861.90 | 900,501.00 | 327,555.00 | 1,228,056.00 | -34.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 2,436,954.00 | 2,436,954.00 | | 2,318,891.00 | 2,318,891.00 | -4.8% |
| 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 | | | 1,443,201.00 | 3,330,738.90 | 4,773,939.90 | 1,367,513.00 | 2,646,446.00 | 4,013,959.00 | -15.9% |
| TOTAL, REVENUES | | | 67,175,274.00 | 9,343,104.90 | 76,518,378.90 | 68,150,225.00 | 8,306,455.00 | 76,456,680.00 | -0.1% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|---------------------|---------------------------|----------------------|---------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 22,178,037.00 | 2,790,356.00 | 24,968,393.00 | 22,921,615.00 | 2,752,294.00 | 25,673,909.00 | 2.8% |
| Certificated Pupil Support Salaries | | 1200 | 2,895,557.00 | 563,930.00 | 3,459,487.00 | 2,920,972.00 | 598,400.00 | 3,519,372.00 | 1.7% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 3,651,348.00 | 201,156.00 | 3,852,504.00 | 3,739,391.00 | 216,392.00 | 3,955,783.00 | 2.7% |
| Other Certificated Salaries | | 1900 | 200,000.00 | 12,114.00 | 212,114.00 | 200,500.00 | 0.00 | 200,500.00 | -5.5% |
| TOTAL, CERTIFICATED SALARIES | | | 28,924,942.00 | 3,567,556.00 | 32,492,498.00 | 29,782,478.00 | 3,567,086.00 | 33,349,564.00 | 2.6% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 161,999.00 | 1,337,377.00 | 1,499,376.00 | 175,098.00 | 1,567,418.00 | 1,742,516.00 | 16.2% |
| Classified Support Salaries | | 2200 | 3,050,135.00 | 1,377,340.00 | 4,427,475.00 | 3,056,921.00 | 1,414,895.00 | 4,471,816.00 | 1.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 358,179.00 | 0.00 | 358,179.00 | 372,439.00 | 0.00 | 372,439.00 | 4.0% |
| Clerical, Technical and Office Salaries | | 2400 | 4,508,297.00 | 198,326.00 | 4,706,623.00 | 4,575,223.00 | 201,079.00 | 4,776,302.00 | 1.5% |
| Other Classified Salaries | | 2900 | 1,087,953.00 | 114,342.00 | 1,202,295.00 | 1,117,104.00 | 28,750.00 | 1,145,854.00 | -4.7% |
| TOTAL, CLASSIFIED SALARIES | | | 9,166,563.00 | 3,027,385.00 | 12,193,948.00 | 9,296,785.00 | 3,212,142.00 | 12,508,927.00 | 2.6% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 4,633,182.00 | 3,246,723.00 | 7,879,905.00 | 4,926,629.00 | 3,410,733.00 | 8,337,362.00 | 5.8% |
| PERS | | 3201-3202 | 1,530,611.00 | 579,243.00 | 2,109,854.00 | 1,759,670.00 | 720,883.00 | 2,480,553.00 | 17.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,145,986.00 | 305,741.00 | 1,451,727.00 | 1,129,228.00 | 318,538.00 | 1,447,766.00 | -0.3% |
| Health and Welfare Benefits | | 3401-3402 | 4,606,947.00 | 789,888.00 | 5,396,835.00 | 4,855,915.00 | 918,010.00 | 5,773,925.00 | 7.0% |
| Unemployment Insurance | | 3501-3502 | 19,398.00 | 3,382.00 | 22,780.00 | 19,565.00 | 3,375.00 | 22,940.00 | 0.7% |
| Workers' Compensation | | 3601-3602 | 555,459.00 | 96,370.00 | 651,829.00 | 549,077.00 | 94,732.00 | 643,809.00 | -1.2% |
| OPEB, Allocated | | 3701-3702 | 541,017.00 | 0.00 | 541,017.00 | 546,153.00 | 0.00 | 546,153.00 | 0.9% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 488,041.00 | 173,393.00 | 661,434.00 | 427,459.00 | 149,802.00 | 577,261.00 | -12.7% |
| TOTAL, EMPLOYEE BENEFITS | | | 13,520,641.00 | 5,194,740.00 | 18,715,381.00 | 14,213,696.00 | 5,616,073.00 | 19,829,769.00 | 6.0% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 28,303.46 | 416,379.11 | 444,682.57 | 77,819.00 | 331,385.00 | 409,204.00 | -8.0% |
| Books and Other Reference Materials | | 4200 | 25,889.00 | 11,142.00 | 37,031.00 | 22,580.00 | 6,500.00 | 29,080.00 | -21.5% |
| Materials and Supplies | | 4300 | 1,604,261.52 | 1,282,312.80 | 2,886,574.32 | 1,214,069.00 | 453,977.00 | 1,668,046.00 | -42.2% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|---------------------|---------------------------|---------------------|---------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Noncapitalized Equipment | | 4400 | 155,287.00 | 392,843.00 | 548,130.00 | 97,799.00 | 42,500.00 | 140,299.00 | -74.4% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,813,740.98 | 2,102,676.91 | 3,916,417.89 | 1,412,267.00 | 834,362.00 | 2,246,629.00 | -42.6% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 162,236.00 | 200,849.64 | 363,085.64 | 189,000.00 | 108,819.00 | 297,819.00 | -18.0% |
| Dues and Memberships | | 5300 | 132,272.00 | 3,510.00 | 135,782.00 | 129,900.00 | 508.00 | 130,408.00 | -4.0% |
| Insurance | | 5400 - 5450 | 415,785.00 | 367.00 | 416,152.00 | 490,250.00 | 350.00 | 490,600.00 | 17.9% |
| Operations and Housekeeping Services | | 5500 | 2,141,700.00 | 3,500.00 | 2,145,200.00 | 2,015,000.00 | 0.00 | 2,015,000.00 | -6.1% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 465,317.02 | 406,373.00 | 871,690.02 | 421,901.00 | 389,150.00 | 811,051.00 | -7.0% |
| Transfers of Direct Costs | | 5710 | (86,268.62) | 86,268.62 | 0.00 | (19,613.00) | 19,613.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (73,411.00) | 493.00 | (72,918.00) | (72,500.00) | 0.00 | (72,500.00) | -0.6% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,171,062.00 | 3,521,895.00 | 4,692,957.00 | 1,187,735.00 | 3,296,880.00 | 4,484,615.00 | -4.4% |
| Communications | | 5900 | 199,167.00 | 4,863.00 | 204,030.00 | 192,421.00 | 4,950.00 | 197,371.00 | -3.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 4,527,859.40 | 4,228,119.26 | 8,755,978.66 | 4,534,094.00 | 3,820,270.00 | 8,354,364.00 | -4.6% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|-------------------|---------------------------|------------------|-------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 27,480.00 | 27,480.00 | 0.00 | 100,000.00 | 100,000.00 | 263.9% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 15,738.00 | 207,486.00 | 223,224.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 156,669.00 | 0.00 | 156,669.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, CAPITAL OUTLAY | | | 172,407.00 | 234,966.00 | 407,373.00 | 0.00 | 100,000.00 | 100,000.00 | -75.5% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 705,156.00 | 600,837.00 | 1,305,993.00 | 733,470.00 | 600,837.00 | 1,334,307.00 | 2.2% |
| 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 | 377,595.00 | 377,595.00 | 198,352.00 | 199,225.00 | 397,577.00 | 5.3% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 33,768.00 | 0.00 | 33,768.00 | 30,889.00 | 0.00 | 30,889.00 | -8.5% |
| Other Debt Service - Principal | | 7439 | 82,241.00 | 0.00 | 82,241.00 | 85,120.00 | 0.00 | 85,120.00 | 3.5% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 821,165.00 | 978,432.00 | 1,799,597.00 | 1,047,831.00 | 800,062.00 | 1,847,893.00 | 2.7% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (418,294.00) | 418,294.00 | 0.00 | (419,221.00) | 419,221.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (83,625.00) | 0.00 | (83,625.00) | (84,411.00) | 0.00 | (84,411.00) | 0.9% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (501,919.00) | 418,294.00 | (83,625.00) | (503,632.00) | 419,221.00 | (84,411.00) | 0.9% |
| TOTAL, EXPENDITURES | | | 58,445,399.38 | 19,752,169.17 | 78,197,568.55 | 59,783,519.00 | 18,369,216.00 | 78,152,735.00 | -0.1% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | | | 2019-20 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | (9,392,235.00) | 9,392,235.00 | 0.00 | (9,962,647.00) | 9,962,647.00 | 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 | | | (9,392,235.00) | 9,392,235.00 | 0.00 | (9,962,647.00) | 9,962,647.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (9,392,235.00) | 9,392,235.00 | 0.00 | (9,962,647.00) | 9,962,647.00 | 0.00 | 0.0% |

2019/20 General Fund Multi-Year Projections - Adopted Budget

Unrestricted

| Description | Object codes | 2018/19 Estimated Actuals | 2019/20 Adopted Budget | % Change | 2020/21 Projection | % Change | 2021/22 Projection | % Change | 2022/23 Projection | % Change | |
|---|--|---------------------------------|------------------------------|----------------------|-----------------------|----------------------|-----------------------|----------------------|-----------------------|----------------------|-------------|
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | | | | | | |
| 1 | LCFF/Revenue Limit Sources | 8010-8099 | \$ 63,031,879 | \$ 65,278,707 | 3.6% | \$ 67,954,066 | 4.1% | \$ 70,454,776 | 3.7% | \$ 71,919,076 | 2.1% |
| 2 | Federal Revenues | 8100-8299 | \$ 133,993 | \$ 112,500 | -16.0% | \$ 112,500 | 0.0% | \$ 112,500 | 0.0% | \$ 112,500 | 0.0% |
| 3 | State Revenues | 8300-8599 | \$ 2,566,201 | \$ 1,391,505 | -45.8% | \$ 1,421,354 | 2.1% | \$ 1,474,483 | 3.7% | \$ 1,505,917 | 2.1% |
| 4 | Other Local Revenues | 8600-8799 | \$ 1,443,201 | \$ 1,367,513 | -5.2% | \$ 1,388,026 | 1.5% | \$ 1,405,376 | 1.2% | \$ 1,422,943 | 1.3% |
| 5 | Other Financing Sources | 8900-8999 | \$ (9,392,235) | \$ (9,962,647) | 6.1% | \$ (9,826,654) | -1.4% | \$ (9,967,820) | 1.4% | \$ (10,195,871) | 2.3% |
| 6 | Total Revenue (sum lines A1:A5) | | \$ 57,783,039 | \$ 58,187,578 | 0.7% | \$ 61,049,292 | 4.9% | \$ 63,479,315 | 4.0% | \$ 64,764,566 | 2.0% |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | | | | | | |
| 1 Certificated Salaries | | | | | | | | | | | |
| a | Base Salaries | | \$ 28,924,942 | \$ 29,782,478 | | \$ 29,782,478 | | \$ 30,321,562 | | \$ 30,831,301 | |
| b | Step & column adjustment | | | \$ - | | \$ 411,739 | | \$ 418,419 | | \$ 424,661 | |
| c | Other Adjustments (Transfer to/from Restricted) | | \$ - | \$ - | | \$ - | | \$ - | | \$ - | |
| d | Other Adjustments Increase (Reduce) FTE | | \$ - | \$ - | | \$ 127,345 | | \$ 91,320 | | \$ (195,207) | |
| | # FTE Adjusted | | - | - | | 1.52 | | 1.09 | | (2.33) | |
| e | Total Certificated Salaries (sum lines B1a:B1d) | 1000-1999 | \$ 28,924,942 | \$ 29,782,478 | 3.0% | \$ 30,321,562 | 1.8% | \$ 30,831,301 | 1.7% | \$ 31,060,755 | 0.7% |
| 2 Classified Salaries | | | | | | | | | | | |
| a | Base Salaries | | \$ 9,166,563 | \$ 9,296,785 | | \$ 9,296,785 | | \$ 9,447,286 | | \$ 9,600,223 | |
| b | Step & column Adjustment | | \$ - | \$ - | | \$ 150,501 | | \$ 152,937 | | \$ 155,413 | |
| c | Other Adjustments (Transfer to/from Restricted) | | \$ - | \$ - | | \$ - | | \$ - | | \$ - | |
| d | Other Adjustments Increase (Reduce) FTE | | \$ - | \$ - | | \$ - | | \$ - | | \$ - | |
| | # FTE Adjusted | | - | - | | - | | - | | - | |
| e | Total Classified Salaries (sum lines B2a:B2d) | 2000-2999 | \$ 9,166,563 | \$ 9,296,785 | 1.4% | \$ 9,447,286 | 1.6% | \$ 9,600,223 | 1.6% | \$ 9,755,636 | 1.6% |
| 3 | Employee Benefits | 3000-3999 | \$ 13,520,641 | \$ 14,213,696 | 5.1% | \$ 14,854,550 | 4.5% | \$ 15,293,374 | 3.0% | \$ 15,740,908 | 2.9% |
| 4 | Books and Supplies | 4000-4999 | \$ 1,813,741 | \$ 1,412,267 | -22.1% | \$ 1,429,920 | 1.2% | \$ 1,447,794 | 1.3% | \$ 1,465,891 | 1.2% |
| 5 | Services and Other Operating Expenses | 5000-5999 | \$ 4,527,859 | \$ 4,534,094 | 0.1% | \$ 4,172,105 | -8.0% | \$ 4,102,726 | -1.7% | \$ 4,014,853 | -2.1% |
| 6 | Capital Outlay | 6000-6999 | \$ 172,407 | \$ - | -100.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| 7 | Other Outgo | 7100-7299; 7400-7499 | \$ 821,165 | \$ 1,047,831 | 27.6% | \$ 1,273,882 | 21.6% | \$ 1,378,916 | 8.2% | \$ 1,495,617 | 8.5% |
| 8 | Other Outgo-Indirect Costs | 7300-7399 | \$ (501,919) | \$ (503,632) | 0.3% | \$ (505,874) | 0.4% | \$ (505,874) | 0.0% | \$ (505,874) | 0.0% |
| 9 | Other financing Uses | 7600-7699 | \$ - | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| 10 | Other Adjustments | | \$ - | \$ - | | \$ - | | \$ - | | \$ - | |
| 11 | Total Expenditures (sum lines B1: B10) | | \$ 58,445,399 | \$ 59,783,519 | 2.3% | \$ 60,993,431 | 2.0% | \$ 62,148,460 | 1.9% | \$ 63,027,785 | 1.4% |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 less line B11) | | | | | | | | | | | |
| | | | \$ (662,360) | \$ (1,595,941) | | \$ 55,861 | | \$ 1,330,855 | | \$ 1,736,780 | |
| D. FUND BALANCE | | | | | | | | | | | |
| 1 | Net Beginning Fund Balance | | \$ 5,864,440 | \$ 5,202,080 | | \$ 3,606,139 | | \$ 3,662,000 | | \$ 4,992,855 | |
| 2 | Ending Fund Balance (sum lines C and D1) | | \$ 5,202,080 | \$ 3,606,139 | | \$ 3,662,000 | | \$ 4,992,855 | | \$ 6,729,635 | |
| Components of Ending Fund Balance | | | | | | | | | | | |
| | Fund Balance Reserves/Nonspendable | | \$ 486,376 | \$ 486,376 | | \$ 486,376 | | \$ 486,376 | | \$ 486,376 | |
| | Restricted | | | | | | | | | | |
| | Reserve for Economic Uncertainties | | \$ 2,346,000 | \$ 2,344,600 | | \$ 2,368,200 | | \$ 2,408,800 | | \$ 2,441,200 | |
| | Committed | | | | | | | | | | |
| | Other Assignments | | \$ 608,500 | \$ 40,000 | | \$ - | | \$ - | | \$ - | |
| | Unassigned/Unappropriated Balance | | \$ 1,761,204 | \$ 735,163 | | \$ 807,424 | | \$ 2,097,678 | | \$ 3,802,060 | |
| | Total Components of Ending Fund Balance (Must agree with line D2) | | \$ 5,202,080 | \$ 3,606,139 | | \$ 3,662,000 | | \$ 4,992,855 | | \$ 6,729,635 | |
| RETIREE BENEFITS FUND | | | | | | | | | | | |
| | Projected Ending Fund Balance | | \$ 2,497,524 | \$ 2,566,524 | | \$ 2,566,524 | | \$ 2,566,524 | | \$ 2,566,524 | |

2019/20 General Fund Multi-Year Projections - Adopted Budget

Restricted

| Description | Object codes | 2018/19 Estimated Actuals | 2019/20 Adopted Budget | % Change | 2020/21 Projection | % Change | 2021/22 Projection | % Change | 2022/23 Projection | % Change | |
|---|---|---------------------------------|---------------------------|---------------|-----------------------|---------------|-----------------------|---------------|-----------------------|---------------|-------|
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | | | | | | |
| 1 | LCFF/Revenue Limit Sources | 8010-8099 | \$ - | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| 2 | Federal Revenues | 8100-8299 | \$ 1,956,497 | \$ 1,818,744 | -7.0% | \$ 1,824,519 | 0.3% | \$ 1,850,610 | 1.4% | \$ 1,879,850 | 1.6% |
| 3 | State Revenues | 8300-8599 | \$ 4,055,869 | \$ 3,841,265 | -5.3% | \$ 3,874,189 | 0.9% | \$ 3,904,935 | 0.8% | \$ 3,933,155 | 0.7% |
| 4 | Other Local Revenues | 8600-8799 | \$ 3,330,739 | \$ 2,646,446 | -20.5% | \$ 2,339,372 | -11.6% | \$ 2,337,033 | -0.1% | \$ 2,334,696 | -0.1% |
| 5 | Other Financing Sources | 8900-8999 | \$ 9,392,235 | \$ 9,962,647 | 6.1% | \$ 9,826,654 | -1.4% | \$ 9,967,820 | 1.4% | \$ 10,195,871 | 2.3% |
| 6 | Total Revenue (sum lines A1:A5) | | \$ 18,735,340 | \$ 18,269,102 | -2.5% | \$ 17,864,734 | -2.2% | \$ 18,060,398 | 1.1% | \$ 18,343,571 | 1.6% |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | | | | | | |
| 1 Certificated Salaries | | | | | | | | | | | |
| a | Base Salaries | | \$ 3,567,556 | \$ 3,567,086 | | \$ 3,567,086 | | \$ 3,561,062 | | \$ 3,606,654 | |
| b | Step & column adjustment | | \$ - | \$ - | | \$ 45,760 | | \$ 45,592 | | \$ 46,083 | |
| c | Other Adjustments - Transfer to/from Unrestricted | | \$ - | \$ - | | \$ - | | \$ - | | \$ - | |
| d | Other Adjustments Increase (Reduce) FTE | | \$ - | \$ - | | \$ (51,784) | | \$ - | | \$ - | |
| | # FTE Adjusted | | \$ - | \$ - | | \$ (0.70) | | \$ - | | \$ - | |
| e | Total Certificated Salaries (sum lines B1a:B1d) | 1000-1999 | \$ 3,567,556 | \$ 3,567,086 | 0.0% | \$ 3,561,062 | -0.2% | \$ 3,606,654 | 1.3% | \$ 3,652,737 | 1.3% |
| 2 Classified Salaries | | | | | | | | | | | |
| a | Base Salaries | | \$ 3,027,385 | \$ 3,212,142 | | \$ 3,212,142 | | \$ 3,264,142 | | \$ 3,316,984 | |
| b | Step & column Adjustment | | \$ - | \$ - | | \$ 52,000 | | \$ 52,842 | | \$ 53,697 | |
| c | Other Adjustments - Transfer to/from Unrestricted | | \$ - | \$ - | | \$ - | | \$ - | | \$ - | |
| d | Other Adjustments Increase (Reduce) FTE | | \$ - | \$ - | | \$ - | | \$ - | | \$ - | |
| | # FTE Adjusted | | \$ - | \$ - | | \$ - | | \$ - | | \$ - | |
| e | Total Classified Salaries (sum lines B2a:B2d) | 2000-2999 | \$ 3,027,385 | \$ 3,212,142 | 6.1% | \$ 3,264,142 | 1.6% | \$ 3,316,984 | 1.6% | \$ 3,370,681 | 1.6% |
| 3 | Employee Benefits | 3000-3999 | \$ 5,194,740 | \$ 5,616,073 | 8.1% | \$ 5,624,278 | 0.1% | \$ 5,672,065 | 0.8% | \$ 5,723,698 | 0.9% |
| 4 | Books and Supplies | 4000-4999 | \$ 2,102,677 | \$ 834,362 | -60.3% | \$ 829,604 | -0.6% | \$ 833,752 | 0.5% | \$ 837,921 | 0.5% |
| 5 | Services and Other Operating Expenses | 5000-5999 | \$ 4,228,119 | \$ 3,820,270 | -9.6% | \$ 3,656,473 | -4.3% | \$ 3,702,179 | 1.3% | \$ 3,748,456 | 1.3% |
| 6 | Capital Outlay | 6000-6999 | \$ 234,966 | \$ 100,000 | -57.4% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| 7 | Other Outgo | 7100-7299; 7400-7499 | \$ 978,432 | \$ 800,062 | -18.2% | \$ 600,062 | -25.0% | \$ 600,062 | 0.0% | \$ 600,062 | 0.0% |
| 8 | Other Outgo-Indirect Costs | 7300-7399 | \$ 418,294 | \$ 419,221 | 0.2% | \$ 410,837 | -2.0% | \$ 410,426 | -0.1% | \$ 410,016 | -0.1% |
| 9 | Other financing Uses | 7600-7699 | \$ - | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| 10 | Other Adjustments | | \$ - | \$ - | | \$ - | | \$ - | | \$ - | |
| 11 | Total Expenditures (sum lines B1:B10) | | \$ 19,752,169 | \$ 18,369,216 | -7.0% | \$ 17,946,458 | 6.8% | \$ 18,142,122 | -1.2% | \$ 18,343,571 | 2.2% |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 less line B11) | | | | | | | | | | | |
| | | | \$ (1,016,829) | \$ (100,114) | | \$ (81,724) | | \$ (81,724) | | \$ (0) | |
| D. FUND BALANCE | | | | | | | | | | | |
| 1 | Net Beginning Fund Balance | | \$ 1,280,392 | \$ 263,563 | | \$ 163,449 | | \$ 81,724 | | \$ 0 | |
| 2 | Ending Fund Balance (sum lines C and D1) | | \$ 263,563 | \$ 163,449 | | \$ 81,724 | | \$ 0 | | \$ 0 | |
| Components of Ending Fund Balance | | | | | | | | | | | |
| | Fund Balance Reserves/Nonspendable | | \$ - | \$ - | | \$ - | | \$ - | | \$ - | |
| | Restricted | | \$ 263,563 | \$ 163,449 | | \$ 81,724 | | \$ 0 | | \$ 0 | |
| | Reserve for Economic Uncertainties | | \$ - | \$ - | | \$ - | | \$ - | | \$ - | |
| | Committed | | | | | | | | | | |
| | Assigned | | | | | | | | | | |
| | Unassigned/Unappropriated Balance | | \$ - | \$ - | | \$ - | | \$ - | | \$ - | |
| | Total Components of Ending Fund Balance (Must agree with line D2) | | \$ 263,563 | \$ 163,449 | | \$ 81,724 | | \$ 0 | | \$ 0 | |

2019/20 General Fund Multi-Year Projections - Adopted Budget

Combined Unrestricted/Restricted

| Description | Object codes | 2018/19 Estimated Actuals | 2019/20 Adopted Budget | % Change | 2019/20 Projection | % Change | 2021/22 Projection | % Change | 2022/23 Projection | % Change | |
|---|--|---------------------------------|------------------------------|-----------------------|-----------------------|----------------------|-----------------------|----------------------|-----------------------|----------------------|--------------|
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | | | | | | |
| 1 | LCFF/Revenue Limit Sources | 8010-8099 | \$ 63,031,879 | \$ 65,278,707 | 3.83% | \$ 67,954,066 | 4.10% | \$ 70,454,776 | 3.68% | \$ 71,919,076 | 2.08% |
| 2 | Federal Revenues | 8100-8299 | \$ 2,090,490 | \$ 1,931,244 | -7.62% | \$ 1,937,019 | 0.30% | \$ 1,963,110 | 1.35% | \$ 1,992,350 | 1.49% |
| 3 | State Revenues | 8300-8599 | \$ 6,622,070 | \$ 5,232,770 | -20.98% | \$ 5,295,543 | 1.20% | \$ 5,379,418 | 1.58% | \$ 5,439,072 | 1.11% |
| 4 | Other Local Revenues | 8600-8799 | \$ 4,773,940 | \$ 4,013,959 | -15.92% | \$ 3,727,398 | -7.14% | \$ 3,742,409 | 0.40% | \$ 3,757,639 | 0.41% |
| 5 | Other Financing Sources | 8900-8999 | \$ - | \$ - | 0.00% | \$ - | 0.00% | \$ - | 0.00% | \$ - | 0.00% |
| 6 | Total Revenue | | \$ 76,518,379 | \$ 76,456,680 | -0.08% | \$ 78,914,026 | 3.21% | \$ 81,539,713 | 3.33% | \$ 83,108,137 | 1.92% |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | | | | | | |
| 1 Certificated Salaries | | | | | | | | | | | |
| a | Base Salaries | | \$ 32,492,498 | \$ 33,349,564 | | \$ 33,349,564 | | \$ 33,882,624 | | \$ 34,437,955 | |
| b | Step & column adjustment | | \$ - | \$ - | | \$ 457,499 | | \$ 464,011 | | \$ 470,744 | |
| c | Cost-of-Living adjustment | | \$ - | \$ - | | \$ - | | \$ - | | \$ - | |
| d | Other Adjustments Increase (Reduce) FTE | | \$ - | \$ - | | \$ 75,561 | | \$ 91,320 | | \$ (195,207) | |
| | # FTE Adjusted | | - | - | | 0.82 | | 1.09 | | (2.33) | |
| e | Total Certificated Salaries (sum lines B1a:B1d) | 1000-1999 | \$ 32,492,498 | \$ 33,349,564 | 2.64% | \$ 33,882,624 | 1.60% | \$ 34,437,955 | 1.64% | \$ 34,713,492 | 0.80% |
| 2 Classified Salaries | | | | | | | | | | | |
| a | Base Salaries | | \$ 12,193,948 | \$ 12,508,927 | | \$ 12,508,927 | | \$ 12,711,428 | | \$ 12,917,207 | |
| b | Step & column Adjustment | | \$ - | \$ - | | \$ 202,501 | | \$ 205,779 | | \$ 209,110 | |
| c | Cost-of-Living adjustment | | \$ - | \$ - | | \$ - | | \$ - | | \$ - | |
| d | Other Adjustments Increase (Reduce) FTE | | \$ - | \$ - | | \$ - | | \$ - | | \$ - | |
| | # FTE Adjusted | | - | - | | - | | - | | - | |
| e | Total Classified Salaries (sum lines B2a:B2d) | 2000-2999 | \$ 12,193,948 | \$ 12,508,927 | 2.58% | \$ 12,711,428 | 1.62% | \$ 12,917,207 | 1.62% | \$ 13,126,317 | 1.62% |
| 3 | Employee Benefits | 3000-3999 | \$ 18,715,381 | \$ 19,829,769 | 5.95% | \$ 20,478,828 | 3.27% | \$ 20,965,439 | 2.38% | \$ 21,464,606 | 2.38% |
| 4 | Books and Supplies | 4000-4999 | \$ 3,916,418 | \$ 2,246,629 | -42.64% | \$ 2,259,524 | 0.57% | \$ 2,281,546 | 0.97% | \$ 2,303,812 | 0.98% |
| 5 | Services & Other Operating Expenses | 5000-5999 | \$ 8,755,979 | \$ 8,354,364 | -4.59% | \$ 7,828,578 | -6.29% | \$ 7,804,905 | -0.30% | \$ 7,763,309 | -0.53% |
| 6 | Capital Outlay | 6000-6999 | \$ 407,373 | \$ 100,000 | -75.45% | \$ - | 0.00% | \$ - | 0.00% | \$ - | 0.00% |
| 7 | Other Outgo | 7100-7299; 7400-7499 | \$ 1,799,597 | \$ 1,847,893 | 2.68% | \$ 1,873,944 | 1.41% | \$ 1,978,978 | 5.60% | \$ 2,095,679 | 5.90% |
| 8 | Other Outgo-Indirect Costs | 7300-7399 | \$ (83,625) | \$ (84,411) | 0.94% | \$ (95,037) | 12.59% | \$ (95,448) | 0.43% | \$ (95,858) | 0.43% |
| 9 | Other financing Uses | 7600-7699 | \$ - | \$ - | 0.0% | \$ - | 0.00% | \$ - | 0.00% | \$ - | 0.00% |
| 10 | Other Adjustments | | \$ - | \$ - | | \$ - | | \$ - | | \$ - | |
| 11 | Total Expenditures | | \$ 78,197,569 | \$ 78,152,735 | -0.06% | \$ 78,939,889 | 1.01% | \$ 80,290,582 | 1.71% | \$ 81,371,356 | 1.35% |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | \$ (1,679,190) | \$ (1,696,055) | | \$ (25,864) | | \$ 1,249,131 | | \$ 1,736,780 | |
| D. FUND BALANCE | | | | | | | | | | | |
| 1 | Net Beginning Fund Balance | | \$ 7,144,832 | \$ 5,465,643 | | \$ 3,769,588 | | \$ 3,743,724 | | \$ 4,992,855 | |
| 2 | Ending Fund Balance | | \$ 5,465,643 | \$ 3,769,588 | | \$ 3,743,724 | | \$ 4,992,855 | | \$ 6,729,635 | |
| Components of Ending Fund Balance: | | | | | | | | | | | |
| | Fund Balance Reserves/Unspendable | | \$ 486,376 | \$ 486,376 | | \$ 486,376 | | \$ 486,376 | | \$ 486,376 | |
| | Restricted | | \$ 263,563 | \$ 163,449 | | \$ 81,724 | | \$ - | | \$ - | |
| | Reserve for Economic Uncertainties | | \$ 2,346,000 | \$ 2,344,600 | | \$ 2,368,200 | | \$ 2,408,800 | | \$ 2,441,200 | |
| | Committed | | \$ - | \$ - | | \$ - | | \$ - | | \$ - | |
| | Assigned | | \$ 608,500 | \$ 40,000 | | \$ - | | \$ - | | \$ - | |
| | Unassigned/Unappropriated Balance | | \$ 1,761,204 | \$ 735,163 | | \$ 807,424 | | \$ 2,097,678 | | \$ 3,802,060 | |
| | Total Components of Ending Fund Balance | | \$ 5,465,643 | \$ 3,769,588 | | \$ 3,743,724 | | \$ 4,992,855 | | \$ 6,729,635 | |

| RETIREE BENEFITS FUND | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 |
|-------------------------------|--------------|--------------|--------------|--------------|--------------|
| Projected Ending Fund Balance | \$ 2,497,524 | \$ 2,566,524 | \$ 2,566,524 | \$ 2,566,524 | \$ 2,566,524 |

El Dorado Union High School District - General Fund
2019/20 Adopted Budget
Multi-Year Projection Assumptions

Revenue:

Updated budget and subsequent year projections to reflect the ongoing implementation of the Local Control Funding Formula (LCFF) , this formula rolled the revenue limit and numerous state grants into one funding model.

Based upon the 18/19 Adopted Budget, Proposed 19/20 Governor's Budget May Revise and other projections:

2019/20 - LCFF COLA funding increase is estimated to be 3.26%

2020/21 - LCFF COLA funding increase is estimated to be 3.00%

2021/22 - LCFF COLA funding increase is estimated to be 2.80%

2022/23 - LCFF COLA funding increase is estimated to be 3.16%

[COLA and LCFF per ADA changes are based upon projections and data supplied by School Services of California and the California Department of Finance]

Enrollment projections are based upon the December 2018 demographic projections and current year enrollment.

2019/20 is projected to increase 6 from 2018/19.

2020/21 is projected to increase 86 from 2019/20.

2021/22 is projected to increase 63 from 2020/21.

2022/23 is projected to *decrease* 71 from 2021/22.

Average Daily Attendance (ADA) P-2 projections have been updated to reflect the latest demographic study as well as the three year average of actual attendance (94.72%).

Property Tax Revenues is projected to remain stable. No increases and/or decreases are assumed.

State Grants are projected to increase by the same COLA as assumed for LCFF in 2020/21, 2021/22 and 2022/23. Federal funding is projected to remain relatively flat.

Lottery Fund Revenues are projected to be stable and have been adjusted by changes in the district's projected ADA. In 2019/20 \$1.3 million has been budgeted which includes \$347,000 in restricted lottery funds.

Revenues from the ongoing Mandated Cost Block Grant have remained stable. No changes are projected other than fluctuations based upon ADA and COLA increases.

El Dorado Union High School District - General Fund
2019/20 Adopted Budget
Multi-Year Projection Assumptions

Expenditures:

Staffing and Benefits:

2019/20 Certificated staffing is projected increase by 1.20 FTE

2020/21 Certificated staffing is projected to increase by 1.52 FTE based upon enrollment projections.

2021/22 Certificated staffing is projected to increase by 1.09 FTE based upon enrollment projections.

2022/23 Certificated staffing is projected to decrease by 2.33 FTE based upon enrollment projections.

Classified Staff has increased by 6.61 FTE in 2019/20 based upon special needs.

EDMA staffing is projected to remain stable in the out years.

In subsequent years, salaries have been adjusted to reflect the projected cost of step increases (and column where applicable).

2019/20 budget reflects a 2.1% increase in certificated health benefit costs over the prior year. The district is projecting a 4.5% increase for subsequent years.

The 19/20 Governor's Proposed Budget includes funding outside of Prop 98 to paydown a portion of the unfunded STRS liability. Should this come to fruition, STRS rates would be approximately one percent less than the rates currently in statute. These rates are projected to be 16.70% in 2019/20, 18.10% in 2020/21 and 17.80% in 2021/22 forward.

2019/20 PERS rates for classified employees increased by 2.671% to 20.733%. Rates are projected to increase 2.87% in 2020/21, 1.30% in 2021/22 and 0.80% in 2022/23, raising the total rate to 25.70% by 2022/23.

Other expenditures:

Other expenditures such as books, supplies, utilities and other operating costs are projected to be relatively flat with only minor increases for inflation.

Reserves:

Reserve for Economic Uncertainties is calculated at 3% for the current and all subsequent years.

Conclusion:

The district currently has sufficient projected resources and reserves to maintain a positive fund balance through the 2022/23 fiscal year.

Status of Other Funds:

At present, all other district funds are projected to be positive.

El Dorado Union High School District 2019/20 Adopted Budget

Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

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

District: El Dorado High School District

| Combined Assigned and Unassigned Fund Balances | | |
|--|--|--|
| Fund | Fund Description | 2019/20 Budget |
| 01 | General Fund | \$ 3,119,762.96 |
| | | Fund 01, Objects 9780/9789/9790 |
| | District Standard Reserve Level | 3% |
| | Less: District's Reserve Standard amount | \$ 2,344,600.00 |
| | | Form 01CS Line 10B-4 Form 01CS Line 10B-7 |
| Fund Balance Requiring a Statement of Reasons | | \$ 775,162.96 |

| Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level | | | |
|--|--------------|----------------------|---|
| Form | Fund | 2018/19 Budget | Reasons |
| 01 | General Fund | \$ 40,000.00 | One Time Professional Growth Funds Funds needed to offset future increases to STRS and PERS as well as for other unforeseen contingencies. |
| | | \$ 735,162.96 | |
| Total of Substantiated Needs | | \$ 775,162.96 | |

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

| Fiscal Year | Original Budget Funded ADA (Form A, Lines A4 and C4) | Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4) | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|-----------------------------|---|---|---|------------|
| Third Prior Year (2016-17) | | | | |
| District Regular | 6,239 | 6,246 | | |
| Charter School | 85 | 75 | | |
| Total ADA | 6,324 | 6,321 | 0.0% | Met |
| Second Prior Year (2017-18) | | | | |
| District Regular | 6,234 | 6,243 | | |
| Charter School | 75 | 85 | | |
| Total ADA | 6,309 | 6,328 | N/A | Met |
| First Prior Year (2018-19) | | | | |
| District Regular | 6,320 | 6,271 | | |
| Charter School | 88 | 105 | | |
| Total ADA | 6,408 | 6,376 | 0.5% | Met |
| Budget Year (2019-20) | | | | |
| District Regular | 6,284 | | | |
| Charter School | 104 | | | |
| Total ADA | 6,388 | | | |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Budget | Enrollment CBEDS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|-----------------------------|--------------|----------------------------|--|------------|
| Third Prior Year (2016-17) | | | | |
| District Regular | 6,481 | 6,649 | | |
| Charter School | 89 | | | |
| Total Enrollment | 6,570 | 6,649 | N/A | Met |
| Second Prior Year (2017-18) | | | | |
| District Regular | 6,510 | 6,665 | | |
| Charter School | 79 | | | |
| Total Enrollment | 6,589 | 6,665 | N/A | Met |
| First Prior Year (2018-19) | | | | |
| District Regular | 6,662 | 6,629 | | |
| Charter School | 91 | 110 | | |
| Total Enrollment | 6,753 | 6,739 | 0.2% | Met |
| Budget Year (2019-20) | | | | |
| District Regular | 6,635 | | | |
| Charter School | 110 | | | |
| Total Enrollment | 6,745 | | | |

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 | 6,238 | 6,649 | |
| Charter School | 75 | 0 | |
| Total ADA/Enrollment | 6,313 | 6,649 | 94.9% |
| Second Prior Year (2017-18) | | | |
| District Regular | 6,210 | 6,665 | |
| Charter School | 85 | | |
| Total ADA/Enrollment | 6,295 | 6,665 | 94.4% |
| First Prior Year (2018-19) | | | |
| District Regular | 6,269 | 6,629 | |
| Charter School | 105 | 110 | |
| Total ADA/Enrollment | 6,374 | 6,739 | 94.6% |
| | | Historical Average Ratio: | 94.6% |
| | District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | 95.1% |

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 | 6,284 | 6,635 | | |
| Charter School | 104 | 110 | | |
| Total ADA/Enrollment | 6,388 | 6,745 | 94.7% | Met |
| 1st Subsequent Year (2020-21) | | | | |
| District Regular | 6,364 | 6,720 | | |
| Charter School | 105 | 111 | | |
| Total ADA/Enrollment | 6,469 | 6,831 | 94.7% | Met |
| 2nd Subsequent Year (2021-22) | | | | |
| District Regular | 6,421 | 6,781 | | |
| Charter School | 107 | 113 | | |
| Total ADA/Enrollment | 6,528 | 6,894 | 94.7% | Met |

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

| | Prior Year (2018-19) | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Step 1 - Change in Population | | | | |
| a. ADA (Funded) (Form A, lines A6 and C4) | 6,442.11 | 6,453.92 | 6,535.02 | 6,594.39 |
| b. Prior Year ADA (Funded) | | 6,442.11 | 6,453.92 | 6,535.02 |
| c. Difference (Step 1a minus Step 1b) | | 11.81 | 81.10 | 59.37 |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | 0.18% | 1.26% | 0.91% |
| Step 2 - Change in Funding Level | | | | |
| a. Prior Year LCFF Funding | | 63,031,879.00 | 65,278,707.00 | 67,954,066.00 |
| b1. COLA percentage | | 3.70% | 3.26% | 3.00% |
| b2. COLA amount (proxy for purposes of this criterion) | | 2,332,179.52 | 2,128,085.85 | 2,038,621.98 |
| c. Economic Recovery Target Funding (current year increment) | | 0.00 | N/A | N/A |
| d. Total (Lines 2b2 plus Line 2c) | | 2,332,179.52 | 2,128,085.85 | 2,038,621.98 |
| e. Percent Change Due to Funding Level (Step 2d divided by Step 2a) | | 3.70% | 3.26% | 3.00% |
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e) | | | | |
| | | 3.88% | 4.52% | 3.91% |
| LCFF Revenue Standard (Step 3, plus/minus 1%): | | 2.88% to 4.88% | 3.52% to 5.52% | 2.91% to 4.91% |

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) | 33,209,628.00 | 33,209,628.00 | 33,209,628.00 | 33,209,628.00 |
| 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) | 63,690,727.00 | 65,932,152.00 | 68,599,560.00 | 71,094,570.00 |
| District's Projected Change in LCFF Revenue: | | 3.52% | 4.05% | 3.64% |
| LCFF Revenue Standard: | | 2.88% to 4.88% | 3.52% to 5.52% | 2.91% to 4.91% |
| Status: | | Met | Met | Met |

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
| | Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | |
| Third Prior Year (2016-17) | 48,383,844.41 | 55,621,951.03 | 87.0% |
| Second Prior Year (2017-18) | 50,144,314.65 | 56,768,804.99 | 88.3% |
| First Prior Year (2018-19) | 51,612,146.00 | 58,445,399.38 | 88.3% |
| Historical Average Ratio: | | | 87.9% |

| District's Reserve Standard Percentage (Criterion 10B, Line 4): | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|--------------------------|----------------------------------|----------------------------------|
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 3.0% | 3.0% | 3.0% |
| | 84.9% to 90.9% | 84.9% to 90.9% | 84.9% to 90.9% |

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

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

| Fiscal Year | Budget - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|--|--|--|--------|
| | Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) | Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) | | |
| Budget Year (2019-20) | 53,292,959.00 | 59,783,519.00 | 89.1% | Met |
| 1st Subsequent Year (2020-21) | 54,623,398.00 | 60,993,431.55 | 89.6% | Met |
| 2nd Subsequent Year (2021-22) | 55,724,898.00 | 62,148,460.00 | 89.7% | 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): | 3.88% | 4.52% | 3.91% |
| 2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%): | -6.12% to 13.88% | -5.48% to 14.52% | -6.09% to 13.91% |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -1.12% to 8.88% | -4.8% to 9.52% | -1.09% to 8.91% |

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) | 2,090,489.97 | | |
| Budget Year (2019-20) | 1,931,244.00 | -7.62% | Yes |
| 1st Subsequent Year (2020-21) | 1,937,019.00 | 0.30% | No |
| 2nd Subsequent Year (2021-22) | 1,963,110.00 | 1.35% | No |

Explanation:
(required if Yes)

Fiscal year 2018/19 includes substantial Title I carryover.

| | | | |
|---|--------------|---------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) | | | |
| First Prior Year (2018-19) | 6,622,070.03 | | |
| Budget Year (2019-20) | 5,232,770.00 | -20.98% | Yes |
| 1st Subsequent Year (2020-21) | 5,295,543.00 | 1.20% | No |
| 2nd Subsequent Year (2021-22) | 5,379,418.00 | 1.58% | No |

Explanation:
(required if Yes)

Fiscal year 2018/19 includes one time funds as well as state grant carryover.

| | | | |
|---|--------------|---------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) | | | |
| First Prior Year (2018-19) | 4,773,939.90 | | |
| Budget Year (2019-20) | 4,013,959.00 | -15.92% | Yes |
| 1st Subsequent Year (2020-21) | 3,727,397.70 | -7.14% | Yes |
| 2nd Subsequent Year (2021-22) | 3,742,409.00 | 0.40% | No |

Explanation:
(required if Yes)

Fiscal Year 2018/19 includes substantial carryover of CTEIG funds.

| | | | |
|--|--------------|---------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4) | | | |
| First Prior Year (2018-19) | 3,916,417.89 | | |
| Budget Year (2019-20) | 2,246,629.00 | -42.64% | Yes |
| 1st Subsequent Year (2020-21) | 2,259,524.15 | 0.57% | No |
| 2nd Subsequent Year (2021-22) | 2,281,546.00 | 0.97% | No |

Explanation:
(required if Yes)

Fiscal Year 2018/19 includes substantial carryover of both restricted and unrestricted funds.

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

| | | | |
|-------------------------------|--------------|--------|-----|
| First Prior Year (2018-19) | 8,755,978.66 | | |
| Budget Year (2019-20) | 8,354,364.00 | -4.59% | Yes |
| 1st Subsequent Year (2020-21) | 7,828,578.00 | -6.29% | Yes |
| 2nd Subsequent Year (2021-22) | 7,804,905.00 | -0.30% | No |

Explanation:
(required if Yes)

Fiscal Year 2018/19 included carryover of professional growth funds as well as the inclusion of one time funds. Additionally, in the spring of 2019, the district began implementing both an energy conservation program as well as plans for solar in 2019/20. Because of these programs we anticipate a reduction in our utilities in the out year.

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) | 13,486,499.90 | | |
| Budget Year (2019-20) | 11,177,973.00 | -17.12% | Not Met |
| 1st Subsequent Year (2020-21) | 10,959,959.70 | -1.95% | Met |
| 2nd Subsequent Year (2021-22) | 11,084,937.00 | 1.14% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B) | | | |
| First Prior Year (2018-19) | 12,672,396.55 | | |
| Budget Year (2019-20) | 10,600,993.00 | -16.35% | Not Met |
| 1st Subsequent Year (2020-21) | 10,088,102.15 | -4.84% | Met |
| 2nd Subsequent Year (2021-22) | 10,086,451.00 | -0.02% | 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)

Fiscal year 2018/19 includes substantial Title I carryover.

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

Fiscal year 2018/19 includes one time funds as well as state grant carryover.

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

Fiscal Year 2018/19 includes substantial carryover of CTEIG funds.

- 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)

Fiscal Year 2018/19 includes substantial carryover of both restricted and unrestricted funds.

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

Fiscal Year 2018/19 included carryover of professional growth funds as well as the inclusion of one time funds. Additionally, in the spring of 2019, the district began implementing both an energy conservation program as well as plans for solar in 2019/20. Because of these programs we anticipate a reduction in our utilities in the out year.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

| | | | | |
|--|---------------|---|---|--------|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) | 78,152,735.00 | | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | | 3% Required Minimum Contribution (Line 2c times 3%) | Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account | Status |
| c. Net Budgeted Expenditures and Other Financing Uses | 78,152,735.00 | 2,344,582.05 | 2,947,834.00 | Met |

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

| | Third Prior Year (2016-17) | Second Prior Year (2017-18) | First Prior Year (2018-19) |
|---|-------------------------------|--------------------------------|-------------------------------|
| 1. District's Available Reserve Amounts (resources 0000-1999) | | | |
| a. Stabilization Arrangements (Funds 01 and 17, Object 9750) | 0.00 | 0.00 | 0.00 |
| b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) | 2,193,300.00 | 2,261,600.00 | 2,346,000.00 |
| c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 4,361,369.36 | 2,100,924.98 | 1,770,203.96 |
| 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) | 6,554,669.36 | 4,362,524.98 | 4,116,203.96 |
| 2. Expenditures and Other Financing Uses | | | |
| a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 73,106,773.37 | 75,384,913.45 | 78,197,568.55 |
| 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) | 73,106,773.37 | 75,384,913.45 | 78,197,568.55 |
| 3. District's Available Reserve Percentage (Line 1e divided by Line 2c) | 9.0% | 5.8% | 5.3% |
| District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3): | 3.0% | 1.9% | 1.8% |

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|--|--|---|---|---------|
| Third Prior Year (2016-17) | (1,720,313.47) | 55,721,951.03 | 3.1% | Not Met |
| Second Prior Year (2017-18) | (2,342,759.97) | 56,868,804.99 | 4.1% | Not Met |
| First Prior Year (2018-19) | (662,360.38) | 58,445,399.38 | 1.1% | Met |
| Budget Year (2019-20) (Information only) | (1,595,941.00) | 59,783,519.00 | | |

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 had a structural deficit which has been eliminated in the out years.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

| Fiscal Year | Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column) | | Beginning Fund Balance Variance Level | Status |
|--|--|-----------------------------|--|---------|
| | Original Budget | Estimated/Unaudited Actuals | (If overestimated, else N/A) | |
| Third Prior Year (2016-17) | 10,417,797.76 | 9,927,513.78 | 4.7% | Not Met |
| Second Prior Year (2017-18) | 8,625,225.70 | 8,207,200.31 | 4.8% | Not Met |
| First Prior Year (2018-19) | 5,777,306.51 | 5,864,440.34 | N/A | Met |
| Budget Year (2019-20) (Information only) | 5,202,079.96 | | | |

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 NOT MET - Unrestricted general fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:
(required if NOT met)

The district has been spending down reserves.

10. CRITERION: Reserves

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

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

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

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

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

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

| | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|--------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.) | 6,388 | 6,469 | 6,528 |
| District's Reserve Standard Percentage Level: | 3% | 3% | 3% |

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

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

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

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

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

| | 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) | 78,152,735.00 | 78,939,889.55 | 80,290,582.00 |
| 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) | 78,152,735.00 | 78,939,889.55 | 80,290,582.00 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 2,344,582.05 | 2,368,196.69 | 2,408,717.46 |
| 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) | 2,344,582.05 | 2,368,196.69 | 2,408,717.46 |

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) | 2,344,600.00 | 2,368,200.00 | 2,408,800.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 735,162.96 | 807,423.40 | 2,097,678.69 |
| 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) | 3,079,762.96 | 3,175,623.40 | 4,506,478.69 |
| 9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 3.94% | 4.02% | 5.61% |
| District's Reserve Standard (Section 10B, Line 7): | 2,344,582.05 | 2,368,196.69 | 2,408,717.46 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

Forest Reserves are budgeted. However, they are immaterial to the general fund.

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) | (9,392,235.00) | | | |
| Budget Year (2019-20) | (9,962,647.00) | 570,412.00 | 6.1% | Met |
| 1st Subsequent Year (2020-21) | (9,826,654.00) | (135,993.00) | -1.4% | Met |
| 2nd Subsequent Year (2021-22) | (9,967,820.00) | 141,166.00 | 1.4% | 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) | 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 |

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

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

Project Information:
(required if YES)

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

S6. Long-term Commitments

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

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

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

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

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

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

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

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2019 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Capital Leases | 9 | FD 01, OB 8XXX | OB 74XX | 882,554 |
| Certificates of Participation | 20 | FD 25 & 49, OB 8XXX | OB 74XX | 6,055,882 |
| General Obligation Bonds | 23 | FD 51, OB 8XXX | OB 74XX | 60,252,421 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | Varies | FD 01 & 13, OB 8XXX | OB 2XXX | 758,211 |

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

| Type of Commitment | # of Years Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2019 |
|--------------------|----------------------|----------------------------|-----------------------------|--------------------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 67,949,068 |

| Type of Commitment (continued) | Prior Year (2018-19) | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|--|------------------------|------------------------|-------------------------------|-------------------------------|
| | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) | Annual Payment (P & I) |
| Capital Leases | 116,009 | 116,009 | 116,009 | 116,009 |
| Certificates of Participation | 802,313 | 802,313 | 802,313 | 802,313 |
| General Obligation Bonds | 3,812,608 | 3,858,533 | 3,937,583 | 3,932,333 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (continued): | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 4,730,930 | 4,776,855 | 4,855,905 | 4,850,655 |
| Has total annual payment increased over prior year (2018-19)? | | Yes | Yes | Yes |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Increases are in GO Bonds. Payments are known and property taxes are assessed accordingly.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

b. Do benefits continue past age 65?

No

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

Certificated and Classified Employees hired after July 1, 2012 are no longer eligible for postemployment benefits.

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

Pay-as-you-go

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

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

4. OPEB Liabilities

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

| |
|--------------|
| 5,265,260.00 |
| 2,472,524.00 |
| 2,792,736.00 |
| Actuarial |
| Jun 30, 2018 |

Data must be entered.

5. OPEB Contributions

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

| Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|--------------------------|----------------------------------|----------------------------------|
| 0.00 | 0.00 | 0.00 |
| 546,153.00 | 546,153.00 | 546,153.00 |
| 546,153.00 | 546,153.00 | |
| 50 | 50 | 50 |

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

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

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

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

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

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

3. Self-Insurance Liabilities

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

| |
|--|
| |
| |

4. Self-Insurance Contributions

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

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

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 | 299.3 | 302.7 | 304.2 | 305.3 |

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.

| |
|--|
| One negotiations session for 2019/20 occurred in late May. Additional sessions are planned for the fall. All aspects of the contract are up for negotiation. |
|--|

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

| |
|---------|
| 315,400 |
|---------|

7. Amount included for any tentative salary schedule increases

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

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

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

| Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|----------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 4,265,063 | 4,456,991 | 4,657,555 |
| Varies; Capped at \$14,139 | Est \$14,775 | Est \$15,440 |
| 2.1% | 4.5% | 4.5% |

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:

| | | |
|-----|--|--|
| Yes | | |
| 0 | | |

| |
|---|
| Effective June 30, 2019, salaries increase by 0.50% |
|---|

Certificated (Non-management) Step and Column Adjustments

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

| Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 391,000 | 397,900 | 403,600 |
| 1.8% | 1.8% | 1.8% |

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

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

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

Certificated (Non-management) - Other

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

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

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

| | Prior Year (2nd Interim) (2018-19) | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|---|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 211.6 | 218.0 | 218.0 | 218.0 |

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.

| |
|---|
| Negotiations for 2019/20 have yet to begin. |
|---|

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

| |
|---------|
| 136,700 |
|---------|

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

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

| Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 1,736,600 | 1,736,600 | 1,736,600 |
| Varies; Capped @ \$9,287 | Varies; Capped @ \$9,287 | Varies; Capped @ \$9,287 |
| 0.0% | 0.0% | 0.0% |

Classified (Non-management) Prior Year Settlements

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

| | | |
|-----|--|--|
| Yes | | |
| 0 | | |

Effective June 30, 2109 @ 5pm, salaries increase by 0.50%

Classified (Non-management) Step and Column Adjustments

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

| Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|--------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 172,100 | 174,900 | 177,700 |
| 1.8% | 1.8% | 1.8% |

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

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

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

Classified (Non-management) - Other

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

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

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

| | Prior Year (2nd Interim) (2018-19) | Budget Year (2019-20) | 1st Subsequent Year (2020-21) | 2nd Subsequent Year (2021-22) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 58.3 | 57.6 | 57.6 | 57.6 |

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

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

If Yes, complete question 2.

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

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

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

| |
|--------------|
| Jun 25, 2019 |
|--------------|

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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

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? | Yes |
| A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) | No |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | Yes |

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

Comments:
(optional)

A9 Both the Superintendent and the Assistant Superintendent of Business started July 1, 2018.

End of School District Budget Criteria and Standards Review

| 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) | 6,268.77 | 6,270.63 | 6,270.63 | 6,283.66 | 6,283.66 | 6,283.66 |
| 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) | 6,268.77 | 6,270.63 | 6,270.63 | 6,283.66 | 6,283.66 | 6,283.66 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | 57.63 | 57.63 | 57.63 | 57.63 | 57.63 | 57.63 |
| c. Special Education-NPS/LCI | 3.96 | 3.96 | 3.96 | 3.96 | 3.96 | 3.96 |
| d. Special Education Extended Year | 4.79 | 4.79 | 4.79 | 4.79 | 4.79 | 4.79 |
| 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) | 66.38 | 66.38 | 66.38 | 66.38 | 66.38 | 66.38 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 6,335.15 | 6,337.01 | 6,337.01 | 6,350.04 | 6,350.04 | 6,350.04 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| Description | 2018-19 Estimated Actuals | | | 2019-20 Budget | | |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| C. CHARTER SCHOOL ADA | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01. | | | | | | |
| 1. Total Charter School Regular ADA | 105.10 | 105.10 | 105.10 | 103.88 | 103.88 | 103.88 |
| 2. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 105.10 | 105.10 | 105.10 | 103.88 | 103.88 | 103.88 |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | | | | | | |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 105.10 | 105.10 | 105.10 | 103.88 | 103.88 | 103.88 |

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Robert Whittenberg

Title: Asst. Superintendent Business Services

Telephone: (530) 622-5081

E-mail: rwhittenberg@eduhdsd.net

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 | Amounts Due Within One Year |
|--|--------------------------------|---------------------------------------|------------------------------|-----------|--------------|---------------------------|--------------------------------|
| Governmental Activities: | | | | | | | |
| General Obligation Bonds Payable | 61,901,010.00 | | 61,901,010.00 | | 1,648,589.00 | 60,252,421.00 | 1,725,118.00 |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | 6,461,379.00 | | 6,461,379.00 | | 405,497.00 | 6,055,882.00 | 370,880.00 |
| Capital Leases Payable | 964,795.00 | | 964,795.00 | | 82,241.00 | 882,554.00 | 85,120.00 |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | | | 0.00 | | | 0.00 | |
| Total/Net OPEB Liability | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | 758,211.00 | | 758,211.00 | | 25,000.00 | 733,211.00 | |
| Governmental activities long-term liabilities | 70,085,395.00 | 0.00 | 70,085,395.00 | 0.00 | 2,161,327.00 | 67,924,068.00 | 2,181,118.00 |
| Business-Type Activities: | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Capital Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | | | 0.00 | | | 0.00 | |
| Total/Net OPEB Liability | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | | | 0.00 | | | 0.00 | |
| Business-type activities long-term liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| 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 | 11,772.19 | | 7,331.32 | 19,103.51 |
| 2. State Lottery Revenue | 8560 | 1,022,386.00 | | 394,793.00 | 1,417,179.00 |
| 3. Other Local Revenue | 8600-8799 | 70.00 | | 0.00 | 70.00 |
| 4. Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0.00 | | 0.00 | 0.00 |
| 5. Contributions from Unrestricted Resources (Total must be zero) | 8980 | 0.00 | | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 1,034,228.19 | 0.00 | 402,124.32 | 1,436,352.51 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 3,920.00 | | | 3,920.00 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | | 0.00 |
| 3. Employee Benefits | 3000-3999 | 753.00 | | | 753.00 |
| 4. Books and Supplies | 4000-4999 | 11,388.00 | | 379,421.32 | 390,809.32 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 1,018,167.00 | | | 1,018,167.00 |
| 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 | | | 22,703.00 | 22,703.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | | | 0.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211,7212,7221, 7222,7281,7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213,7223, 7283,7299 | 0.00 | | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | | | | |
| 10. Debt Service | 7400-7499 | 0.00 | | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11) | | 1,034,228.00 | 0.00 | 402,124.32 | 1,436,352.32 |
| C. ENDING BALANCE (Must equal Line A6 minus Line B12) | | | | | |
| | 979Z | 0.19 | 0.00 | 0.00 | 0.19 |
| D. COMMENTS: Online textbooks (i.e. software licenses) purchased. | | | | | |

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.

2019/20 Cafeteria Fund Adopted Budget (June 25, 2019)

Explanation of Changes from 2018/19 Estimated Actuals to 2019/20 Adopted Budget

Revenues

| | Object Codes | 2018/19 Estimated Actuals | 2019/20 Adopted Budget | Change | Description of Major Changes |
|------------------------|--------------|---------------------------------|---------------------------|------------------|--|
| Revenue Limit | 8010-8099 | \$ - | \$ - | \$ - | |
| Federal Revenue | 8100-8299 | \$ 590,000 | \$ 590,000 | \$ - | |
| State Revenue | 8300-8599 | \$ 46,000 | \$ 47,500 | \$ 1,500 | Small increase projected as result of increased reimbursement rates. |
| Other Local Revenue | 8600-8799 | \$ 1,003,000 | \$ 1,026,500 | \$ 23,500 | Increase projected as result of a meal price increase. |
| Interfund Transfers In | 8910-8929 | \$ - | \$ - | \$ - | |
| Total Revenues | | \$ 1,639,000 | \$ 1,664,000 | \$ 25,000 | |

Expenditures

| | Object Codes | 2018/19 Estimated Actuals | 2019/20 Adopted Budget | Change | Description of Major Changes |
|---------------------------------------|------------------------|---------------------------------|---------------------------|------------------|---|
| Classified Salaries | 2000-2999 | \$ 738,050 | \$ 762,389 | \$ 24,339 | Step Adjustments. |
| Employee Benefits | 3000-3999 | \$ 224,053 | \$ 226,707 | \$ 2,654 | Increase in employer PERS rates. |
| Books and Supplies | 4000-4999 | \$ 594,000 | \$ 600,000 | \$ 6,000 | Anticipated increase in prices for food and supplies. |
| Services and Other Operating Expenses | 5000-5999 | \$ 129,910 | \$ 131,700 | \$ 1,790 | |
| Capital Outlay | 6000-6999 | \$ - | \$ - | \$ - | |
| Other Outgo | 7100-7299 7400-7499 | \$ - | \$ - | \$ - | |
| Indirect/Direct Support Costs | 7300-7399 | \$ 83,625 | \$ 84,411 | \$ 786 | |
| Interfund Transfers Out | 7610-7629 | \$ - | \$ - | \$ - | |
| Total Expenditures | | \$ 1,769,638 | \$ 1,805,207 | \$ 35,569 | |

| | | | | |
|---------------------------------------|--------------|--------------|--|--|
| Net Increase/Decrease in Fund Balance | \$ (130,638) | \$ (141,207) | | |
|---------------------------------------|--------------|--------------|--|--|

| | | | | |
|--|------------|------------|--|--|
| Beginning Fund Balance, July 1 | \$ 512,287 | \$ 381,649 | | |
| Projected Ending Fund Balance, June 30 | \$ 381,649 | \$ 240,442 | | |

| 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 | 590,000.00 | 590,000.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 46,000.00 | 47,500.00 | 3.3% |
| 4) Other Local Revenue | | 8600-8799 | 1,003,000.00 | 1,026,500.00 | 2.3% |
| 5) TOTAL, REVENUES | | | 1,639,000.00 | 1,664,000.00 | 1.5% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 738,050.00 | 762,389.00 | 3.3% |
| 3) Employee Benefits | | 3000-3999 | 224,053.00 | 226,707.00 | 1.2% |
| 4) Books and Supplies | | 4000-4999 | 594,000.00 | 600,000.00 | 1.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 129,910.00 | 131,700.00 | 1.4% |
| 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 | 83,625.00 | 84,411.00 | 0.9% |
| 9) TOTAL, EXPENDITURES | | | 1,769,638.00 | 1,805,207.00 | 2.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (130,638.00) | (141,207.00) | 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 FUND BALANCE (C + D4) | | | (130,638.00) | (141,207.00) | 8.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 451,070.92 | 320,432.92 | -29.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 451,070.92 | 320,432.92 | -29.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 451,070.92 | 320,432.92 | -29.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 320,432.92 | 179,225.92 | -44.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 3,385.00 | 0.00 | -100.0% |
| 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 | | | 317,047.92 | 179,225.92 | -43.5% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 460,778.55 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 3,385.00 | | |
| 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 | | | 464,163.55 | | |
| 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 | 74,774.08 | | |
| 6) TOTAL, LIABILITIES | | | 74,774.08 | | |
| 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) | | | 389,389.47 | | |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 590,000.00 | 590,000.00 | 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 | | | 590,000.00 | 590,000.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 46,000.00 | 47,500.00 | 3.3% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 46,000.00 | 47,500.00 | 3.3% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 997,500.00 | 1,020,000.00 | 2.3% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 4,750.00 | 6,000.00 | 26.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 750.00 | 500.00 | -33.3% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,003,000.00 | 1,026,500.00 | 2.3% |
| TOTAL, REVENUES | | | 1,639,000.00 | 1,664,000.00 | 1.5% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 375,301.00 | 376,402.00 | 0.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 334,665.00 | 358,641.00 | 7.2% |
| Clerical, Technical and Office Salaries | | 2400 | 28,084.00 | 27,346.00 | -2.6% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 738,050.00 | 762,389.00 | 3.3% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 5,740.00 | 6,235.00 | 8.6% |
| PERS | | 3201-3202 | 93,932.00 | 99,236.00 | 5.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 53,459.00 | 56,430.00 | 5.6% |
| Health and Welfare Benefits | | 3401-3402 | 39,235.00 | 48,382.00 | 23.3% |
| Unemployment Insurance | | 3501-3502 | 379.00 | 384.00 | 1.3% |
| Workers' Compensation | | 3601-3602 | 10,824.00 | 10,781.00 | -0.4% |
| 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 | 20,484.00 | 5,259.00 | -74.3% |
| TOTAL, EMPLOYEE BENEFITS | | | 224,053.00 | 226,707.00 | 1.2% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 9,000.00 | 9,000.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 5,000.00 | 5,000.00 | 0.0% |
| Food | | 4700 | 580,000.00 | 586,000.00 | 1.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 594,000.00 | 600,000.00 | 1.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 9,300.00 | 10,000.00 | 7.5% |
| Dues and Memberships | | 5300 | 1,942.00 | 2,000.00 | 3.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 4,400.00 | 4,200.00 | -4.5% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 16,500.00 | 17,000.00 | 3.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 72,918.00 | 72,500.00 | -0.6% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 24,850.00 | 26,000.00 | 4.6% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 129,910.00 | 131,700.00 | 1.4% |
| 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 | 83,625.00 | 84,411.00 | 0.9% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 83,625.00 | 84,411.00 | 0.9% |
| TOTAL, EXPENDITURES | | | 1,769,638.00 | 1,805,207.00 | 2.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 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% |

2019/20 Retiree Benefit Fund Adopted Budget (June 25, 2019)

Explanation of Changes from 2018/19 Estimated Actuals to 2019/20 Adopted Budget

Revenues

| | Object Codes | 2018/19 Estimated Actuals | 2019/20 Adopted Budget | Change | Description of Major Changes |
|------------------------|--------------|---------------------------------|------------------------------|--------|--|
| State Revenue | 8300-8599 | \$ - | \$ - | \$ - | |
| Other Local Revenue | 8600-8799 | \$ 75,000 | \$ 75,000 | \$ - | Funds are invested in an index fund. As such, revenues will fluctuate. |
| Interfund Transfers In | 8910-8929 | | \$ - | \$ - | |
| Total Revenues | | \$ 75,000 | \$ 75,000 | \$ - | |

Expenditures

| | Object Codes | 2018/19 Estimated Actuals | 2019/20 Adopted Budget | Change | Description of Major Changes |
|---------------------------------------|------------------------|---------------------------------|------------------------------|--------|------------------------------|
| Classified Salaries | 2000-2999 | \$ - | \$ - | \$ - | |
| Employee Benefits | 3000-3999 | \$ - | \$ - | \$ - | |
| Books and Supplies | 4000-4999 | \$ - | \$ - | \$ - | |
| Services and Other Operating Expenses | 5000-5999 | \$ 6,000 | \$ 6,000 | \$ - | Trustee Fees |
| Capital Outlay | 6000-6999 | \$ - | \$ - | \$ - | |
| Other Outgo | 7100-7299 7400-7499 | \$ - | \$ - | \$ - | |
| Indirect/Direct Support Costs | 7300-7399 | \$ - | \$ - | \$ - | |
| Interfund Transfers Out | 7610-7629 | \$ - | \$ - | \$ - | |
| Total Expenditures | | \$ 6,000 | \$ 6,000 | \$ - | |

| | | | | |
|--|-----------|-----------|------|--|
| Net Increase/Decrease in Fund Balance | \$ 69,000 | \$ 69,000 | \$ - | |
|--|-----------|-----------|------|--|

| | | | | |
|--|--------------|--------------|-----------|--|
| Beginning Fund Balance, July 1 | \$ 2,428,524 | \$ 2,497,524 | | |
| Projected Ending Fund Balance, June 30 | \$ 2,497,524 | \$ 2,566,524 | \$ 69,000 | |

| 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 | 75,000.00 | 75,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 75,000.00 | 75,000.00 | 0.0% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 6,000.00 | 6,000.00 | 0.0% |
| 6) Depreciation | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 6,000.00 | 6,000.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 69,000.00 | 69,000.00 | 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) | | | 69,000.00 | 69,000.00 | 0.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,428,523.99 | 2,497,523.99 | 2.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,428,523.99 | 2,497,523.99 | 2.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 2,428,523.99 | 2,497,523.99 | 2.8% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 2,497,523.99 | 2,566,523.99 | 2.8% |
| 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 | 2,497,523.99 | 2,566,523.99 | 2.8% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | (0.01) | | |
| 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 | 2,459,249.24 | | |
| 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 | | | 2,459,249.23 | | |
| 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) | | | 2,459,249.23 | | |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ Contributions | | 8674 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 75,000.00 | 75,000.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 75,000.00 | 75,000.00 | 0.0% |
| TOTAL, REVENUES | | | 75,000.00 | 75,000.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 6,000.00 | 6,000.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 6,000.00 | 6,000.00 | 0.0% |
| TOTAL, EXPENSES | | | 6,000.00 | 6,000.00 | 0.0% |

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

Summary of Facilities Funds - 2019/20 Adopted Budget (June 25, 2019)

Revenues

| | Object Codes | Fund 25 Capital Facilities Fund | Fund 40 Special Reserve for Capital Outlay Projects | Fund 49 Capital Projects Fund for Blended Component Units | Total |
|------------------------|--------------|---------------------------------------|--|--|---------------------|
| Revenue Limit | 8010-8099 | \$ - | \$ - | \$ - | \$ - |
| Federal Revenue | 8100-8299 | \$ - | \$ - | \$ - | \$ - |
| State Revenue | 8300-8599 | \$ - | \$ - | \$ - | \$ - |
| Other Local Revenue | 8600-8799 | \$ 1,030,000 | \$ 7,500 | \$ 2,026,000 | \$ 3,063,500 |
| Interfund Transfers In | 8910-8929 | \$ - | \$ - | \$ - | \$ - |
| Other Sources | 8930-8979 | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | | \$ 1,030,000 | \$ 7,500 | \$ 2,026,000 | \$ 3,063,500 |

Expenditures

| | Object Codes | Fund 25 Capital Facilities Fund | Fund 40 Special Reserve for Capital Outlay Projects | Fund 49 Capital Projects Fund for Blended Component Units | Total |
|-------------------------------------|--------------|---------------------------------------|--|--|---------------------|
| Certificated Salaries | 1000-1999 | \$ - | \$ - | \$ - | \$ - |
| Classified Salaries | 2000-2999 | \$ 27,344 | \$ - | \$ - | \$ 27,344 |
| Employee Benefits | 3000-3999 | \$ 11,874 | \$ - | \$ - | \$ 11,874 |
| Books and Supplies | 4000-4999 | \$ 100 | \$ 50,000 | \$ - | \$ 50,100 |
| Services & Other Operating Expenses | 5000-5999 | \$ 53,800 | \$ - | \$ 15,000 | \$ 68,800 |
| Capital Outlay | 6000-6999 | \$ - | \$ 363,575 | \$ - | \$ 363,575 |
| Other Outgo | 7100-7299 | \$ 655,290 | \$ - | \$ 147,022 | \$ 802,312 |
| | 7400-7499 | | | | |
| Indirect/Direct Support Costs | 7300-7399 | \$ - | \$ - | \$ - | \$ - |
| Interfund Transfers Out | 7610-7629 | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | | \$ 748,408 | \$ 413,575 | \$ 162,022 | \$ 1,324,005 |

| | | | | | |
|--|--|---------------------|-------------------|---------------------|---------------------|
| Net Increase/Decrease in Fund Balance | | \$ 281,592 | \$ (406,075) | \$ 1,863,978 | \$ 1,739,495 |
| Beginning Fund Balance, July 1 | | \$ 2,407,439 | \$ 814,779 | \$ 4,634,599 | \$ 8,086,807 |
| Projected Ending Fund Balance, June 30 | | \$ 2,689,031 | \$ 408,704 | \$ 6,498,577 | \$ 9,826,302 |

2019/20 Capital Facilities Fund Adopted Budget (June 25, 2019)

Explanation of Changes from 2018/19 Estimated Actuals to 2019/20 Adopted Budget

| Revenues | | | | | |
|---|--------------|------------------------------|---------------------------|---------------------|--|
| | Object Codes | Estimated Actuals 2018/19 | Adopted Budget 2019/20 | Change | Description of Major Changes |
| Revenue Limit | 8010-8099 | \$ - | \$ - | \$ - | |
| Federal Revenue | 8100-8299 | \$ - | \$ - | \$ - | |
| State Revenue | 8300-8599 | \$ - | \$ - | \$ - | |
| Other Local Revenue | 8600-8799 | \$ 1,085,000 | \$ 1,030,000 | \$ (55,000) | Developer Fees have been declining. |
| Interfund Transfers In | 8910-8929 | \$ - | \$ - | \$ - | |
| Total Revenues | | \$ 1,085,000 | \$ 1,030,000 | \$ (55,000) | |
| Expenditures | | | | | |
| | Object Codes | Estimated Actuals 2018/19 | Adopted Budget 2019/20 | Change | Description of Major Changes |
| Classified Salaries | 2000-2999 | \$ 27,014 | \$ 27,344 | \$ 330 | |
| Employee Benefits | 3000-3999 | \$ 11,019 | \$ 11,874 | \$ 855 | |
| Books and Supplies | 4000-4999 | \$ 3,886 | \$ 100 | \$ (3,786) | Furniture purchase in 18/19 for the portable at Oak Ridge. |
| Services and Other Operating Expenses | 5000-5999 | \$ 63,843 | \$ 53,800 | \$ (10,043) | Admin Fees associated with the collection of Developer Fees declining. |
| Capital Outlay | 6000-6999 | \$ 272,459 | \$ - | \$ (272,459) | New Portable at Oak Ridge summer of 2018. |
| Other Outgo | 7100-7299 | \$ 655,290 | \$ 655,290 | \$ - | |
| | 7400-7499 | | | | |
| Indirect/Direct Support Costs | 7300-7399 | \$ - | \$ - | \$ - | |
| Interfund Transfers Out | 7610-7629 | \$ - | \$ - | \$ - | |
| Total Expenditures | | \$ 1,033,511 | \$ 748,408 | \$ (285,103) | |
| Net Increase/Decrease in Fund Balance | | \$ 51,489 | \$ 281,592 | \$ 230,103 | |
| Beginning Fund Balance, July 1 | | \$ 2,355,950 | \$ 2,407,439 | | |
| Projected Ending Fund Balance, June 30 | | \$ 2,407,439 | \$ 2,689,031 | | |

| 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 | 1,085,000.00 | 1,030,000.00 | -5.1% |
| 5) TOTAL, REVENUES | | | 1,085,000.00 | 1,030,000.00 | -5.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 27,104.00 | 27,344.00 | 0.9% |
| 3) Employee Benefits | | 3000-3999 | 11,019.00 | 11,874.00 | 7.8% |
| 4) Books and Supplies | | 4000-4999 | 3,886.00 | 100.00 | -97.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 63,843.00 | 53,800.00 | -15.7% |
| 6) Capital Outlay | | 6000-6999 | 272,459.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 655,290.00 | 655,290.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,033,601.00 | 748,408.00 | -27.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 51,399.00 | 281,592.00 | 447.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 51,399.00 | 281,592.00 | 447.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,355,950.26 | 2,407,349.26 | 2.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,355,950.26 | 2,407,349.26 | 2.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,355,950.26 | 2,407,349.26 | 2.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,407,349.26 | 2,688,941.26 | 11.7% |
| 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 | | | 2,407,349.26 | 2,688,941.26 | 11.7% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 2,345,322.19 | | |
| 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 | | | 2,345,322.19 | | |
| 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 | 1,166.01 | | |
| 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 | | | 1,166.01 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 2,344,156.18 | | |

| 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 | 40,000.00 | 30,000.00 | -25.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | |
| | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts Mitigation/Developer Fees | | | | | |
| | | 8681 | 1,045,000.00 | 1,000,000.00 | -4.3% |
| 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 | | | 1,085,000.00 | 1,030,000.00 | -5.1% |
| TOTAL, REVENUES | | | 1,085,000.00 | 1,030,000.00 | -5.1% |

| 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 | 27,104.00 | 27,344.00 | 0.9% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 27,104.00 | 27,344.00 | 0.9% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 4,895.00 | 5,669.00 | 15.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,021.00 | 2,092.00 | 3.5% |
| Health and Welfare Benefits | | 3401-3402 | 3,702.00 | 3,715.00 | 0.4% |
| Unemployment Insurance | | 3501-3502 | 13.00 | 14.00 | 7.7% |
| Workers' Compensation | | 3601-3602 | 388.00 | 384.00 | -1.0% |
| 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 | | | 11,019.00 | 11,874.00 | 7.8% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 3,886.00 | 100.00 | -97.4% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 3,886.00 | 100.00 | -97.4% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 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 | 50.00 | 50.00 | 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 | 63,793.00 | 53,750.00 | -15.7% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 63,843.00 | 53,800.00 | -15.7% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 272,459.00 | 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 | | | 272,459.00 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 324,099.00 | 349,106.00 | 7.7% |
| Other Debt Service - Principal | | 7439 | 331,191.00 | 306,184.00 | -7.6% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 655,290.00 | 655,290.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,033,601.00 | 748,408.00 | -27.6% |

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

2019/20 Special Reserve for Capital Outlay Projects Adopted Budget (June 25, 2019)
Explanation of Changes from 2018/19 Estimated Actuals to 2019/20 Adopted Budget

Revenues

| | Object Codes | Estimated Actuals 2018/19 | Adopted Budget 2019/20 | Change | Description of Major Changes |
|------------------------|--------------|------------------------------|---------------------------|--------------------|------------------------------------|
| State Revenue | 8300-8599 | \$ - | \$ - | \$ - | |
| Other Local Revenue | 8600-8799 | \$ 102,718 | \$ 7,500 | \$ (95,218) | One time funds received in 2018/19 |
| Interfund Transfers In | 8910-8929 | \$ - | \$ - | \$ - | |
| Other Sources | 8930-8979 | \$ 301,277 | \$ - | \$ (301,277) | Silver Springs |
| Total Revenues | | \$ 403,995 | \$ 7,500 | \$ (95,218) | |

Expenditures

| | Object Codes | Estimated Actuals 2018/19 | Adopted Budget 2019/20 | Change | Description of Major Changes |
|---------------------------------------|--------------|------------------------------|---------------------------|-----------------------|---|
| Classified Salaries | 2000-2999 | \$ - | \$ - | \$ - | |
| Employee Benefits | 3000-3999 | \$ - | \$ - | \$ - | |
| Books and Supplies | 4000-4999 | \$ 768,272 | \$ 50,000 | \$ (718,272) | Technology equipment upgrades in 2018/19 |
| Services and Other Operating Expenses | 5000-5999 | \$ 99,970 | \$ - | \$ (99,970) | Technology equipment upgrades in 2018/19 |
| Capital Outlay | 6000-6999 | \$ 966,691 | \$ 363,575 | \$ (603,116) | Returf at stadiums and roofing at El Dorado, Broadband upgrade completed in the summer of 2018. |
| Other Outgo | 7100-7299 | \$ - | \$ - | \$ - | |
| | 7400-7499 | \$ - | \$ - | \$ - | |
| Indirect/Direct Support Costs | 7300-7399 | \$ - | \$ - | \$ - | |
| Interfund Transfers Out | 7610-7629 | \$ - | \$ - | \$ - | |
| Total Expenditures | | \$ 1,834,933 | \$ 413,575 | \$ (1,421,358) | |

| | | | |
|--|-----------------------|---------------------|---------------------|
| Net Increase/Decrease in Fund Balance | \$ (1,430,938) | \$ (406,075) | \$ 1,326,140 |
|--|-----------------------|---------------------|---------------------|

| | | |
|--------------------------------|--------------|------------|
| Beginning Fund Balance, July 1 | \$ 2,245,717 | \$ 814,779 |
|--------------------------------|--------------|------------|

| | | |
|--|------------|------------|
| Projected Ending Fund Balance, June 30 | \$ 814,779 | \$ 408,704 |
|--|------------|------------|

| 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 | 102,718.00 | 7,500.00 | -92.7% |
| 5) TOTAL, REVENUES | | | 102,718.00 | 7,500.00 | -92.7% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 768,272.00 | 50,000.00 | -93.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 99,970.00 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 966,691.00 | 363,575.00 | -62.4% |
| 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 | | | 1,834,933.00 | 413,575.00 | -77.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,732,215.00) | (406,075.00) | -76.6% |
| 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 | 301,277.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 301,277.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,430,938.00) | (406,075.00) | -71.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,245,717.39 | 814,779.39 | -63.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,245,717.39 | 814,779.39 | -63.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,245,717.39 | 814,779.39 | -63.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 814,779.39 | 408,704.39 | -49.8% |
| 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 | | | 814,779.39 | 408,704.39 | -49.8% |
| 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 | 1,269,665.97 | | |
| 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 | | | 1,269,665.97 | | |
| 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 | 59.97 | | |
| 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 | | | 59.97 | | |
| 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) | | | 1,269,606.00 | | |

| 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 | 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 | 27,500.00 | 7,500.00 | -72.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 75,218.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 102,718.00 | 7,500.00 | -92.7% |
| TOTAL, REVENUES | | | 102,718.00 | 7,500.00 | -92.7% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 208,397.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 559,875.00 | 50,000.00 | -91.1% |
| TOTAL, BOOKS AND SUPPLIES | | | 768,272.00 | 50,000.00 | -93.5% |

| 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 | 99,970.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 99,970.00 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 240,669.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 506,421.00 | 363,575.00 | -28.2% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 219,601.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 966,691.00 | 363,575.00 | -62.4% |
| 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 | | | 1,834,933.00 | 413,575.00 | -77.5% |

| 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 | 301,277.00 | 0.00 | -100.0% |
| 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 | | | 301,277.00 | 0.00 | -100.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 301,277.00 | 0.00 | -100.0% |

2019/20 Capital Projects Fund for Blended Component Units Adopted Budget (June 25, 2019)
Explanation of Changes from 2018/19 Estimated Actuals to 2019/20 Adopted Budget

| Revenues | | | | | |
|---|--------------|------------------------------|---------------------------|---------------------|------------------------------------|
| | Object Codes | Estimated Actuals 2018/19 | Adopted Budget 2019/20 | Change | Description of Major Changes |
| Revenue Limit | 8010-8099 | \$ - | \$ - | \$ - | |
| Federal Revenue | 8100-8299 | \$ - | \$ - | \$ - | |
| State Revenue | 8300-8599 | \$ - | \$ - | \$ - | |
| Other Local Revenue | 8600-8799 | \$ 1,983,000 | \$ 2,026,000 | \$ 43,000 | Two percent increase projected. |
| Interfund Transfers In | 8910-8929 | \$ - | \$ - | \$ - | |
| Other Sources | 8930-8979 | \$ - | \$ - | \$ - | |
| Total Revenues | | \$ 1,983,000 | \$ 2,026,000 | \$ 43,000 | |
| Expenditures | | | | | |
| | Object Codes | Estimated Actuals 2018/19 | Adopted Budget 2019/20 | Change | Description of Major Changes |
| Classified Salaries | 2000-2999 | \$ - | \$ - | \$ - | |
| Employee Benefits | 3000-3999 | \$ - | \$ - | \$ - | |
| Books and Supplies | 4000-4999 | \$ 5,000 | \$ - | \$ (5,000) | Oak Ridge CTE Food Lab in 2018/19. |
| Services and Other Operating Expenses | 5000-5999 | \$ 68,148 | \$ 15,000 | \$ (53,148) | Oak Ridge CTE Food Lab in 2018/19. |
| Capital Outlay | 6000-6999 | \$ 876,489 | \$ - | \$ (876,489) | Oak Ridge CTE Food Lab in 2018/19. |
| Other Outgo | 7100-7299 | \$ 147,023 | \$ 147,022 | \$ (1) | |
| | 7400-7499 | | | | |
| Indirect/Direct Support Costs | 7300-7399 | \$ - | \$ - | \$ - | |
| Interfund Transfers Out | 7610-7629 | | \$ - | \$ - | |
| Total Expenditures | | \$ 1,096,660 | \$ 162,022 | \$ (934,638) | |
| Net Increase/Decrease in Fund Balance | | \$ 886,340 | \$ 1,863,978 | \$ 977,638 | |
| Beginning Fund Balance, July 1 | | \$ 3,748,259 | \$ 4,634,599 | | |
| Projected Ending Fund Balance, June 30 | | \$ 4,634,599 | \$ 6,498,577 | | |

| 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 | 1,983,000.00 | 2,026,000.00 | 2.2% |
| 5) TOTAL, REVENUES | | | 1,983,000.00 | 2,026,000.00 | 2.2% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 5,000.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 68,148.00 | 15,000.00 | -78.0% |
| 6) Capital Outlay | | 6000-6999 | 876,489.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 147,023.00 | 147,022.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,096,660.00 | 162,022.00 | -85.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 886,340.00 | 1,863,978.00 | 110.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 886,340.00 | 1,863,978.00 | 110.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,748,258.80 | 4,634,598.80 | 23.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,748,258.80 | 4,634,598.80 | 23.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,748,258.80 | 4,634,598.80 | 23.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,634,598.80 | 6,498,576.80 | 40.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 4,634,598.80 | 6,498,576.80 | 40.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 290,144.64 | | |
| 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 | 4,458,783.26 | | |
| 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 | | | 4,748,927.90 | | |
| 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) | | | 4,748,927.90 | | |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 1,965,000.00 | 1,975,000.00 | 0.5% |
| 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 | 18,000.00 | 51,000.00 | 183.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,983,000.00 | 2,026,000.00 | 2.2% |
| TOTAL, REVENUES | | | 1,983,000.00 | 2,026,000.00 | 2.2% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 5,000.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 5,000.00 | 0.00 | -100.0% |
| 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 | 68,148.00 | 15,000.00 | -78.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 68,148.00 | 15,000.00 | -78.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 876,489.00 | 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 | | | 876,489.00 | 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 | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 72,716.00 | 78,326.00 | 7.7% |
| Other Debt Service - Principal | | 7439 | 74,307.00 | 68,696.00 | -7.6% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 147,023.00 | 147,022.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,096,660.00 | 162,022.00 | -85.2% |

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

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

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,818,250.00 | 3,824,250.00 | 0.2% |
| 5) TOTAL, REVENUES | | | 3,818,250.00 | 3,824,250.00 | 0.2% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 3,812,967.00 | 3,838,883.00 | 0.7% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 3,812,967.00 | 3,838,883.00 | 0.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 5,283.00 | (14,633.00) | -377.0% |
| 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) | | | 5,283.00 | (14,633.00) | -377.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,909,366.83 | 2,914,649.83 | 0.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,909,366.83 | 2,914,649.83 | 0.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,909,366.83 | 2,914,649.83 | 0.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,914,649.83 | 2,900,016.83 | -0.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 2,914,649.83 | 2,900,016.83 | -0.5% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2018-19 Estimated Actuals | 2019-20 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 2,614,335.17 | | |
| 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 | | | 2,614,335.17 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 2,614,335.17 | | |

| 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 | 3,805,500.00 | 3,811,000.00 | 0.1% |
| Unsecured Roll | | 8612 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 750.00 | 750.00 | 0.0% |
| Interest | | 8660 | 12,000.00 | 12,500.00 | 4.2% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,818,250.00 | 3,824,250.00 | 0.2% |
| TOTAL, REVENUES | | | 3,818,250.00 | 3,824,250.00 | 0.2% |

| 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 | 1,648,589.00 | 1,725,118.00 | 4.6% |
| Bond Interest and Other Service Charges | | 7434 | 2,164,378.00 | 2,113,765.00 | -2.3% |
| 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) | | | 3,812,967.00 | 3,838,883.00 | 0.7% |
| TOTAL, EXPENDITURES | | | 3,812,967.00 | 3,838,883.00 | 0.7% |

| 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% |