



2019-20 BUDGET REVISION

Released on September 13th, 2019
Approval on September 17th, 2019

Board of Trustees:

- Dennis Dunnigan
President
- Cory Williams
Clerk
- Suzie Coe
Trustee
- Christine Noble
Trustee
- Sherri Reusche
Trustee

Calaveras Unified School District
3304 Highway 12
San Andreas, CA 95249

Calaveras Unified School District 2019-20 Revised Adopted Budget

Released: September 13th, 2019

Presented: September 17th, 2019

SUMMARY

Calaveras Unified School District adopted its budget for fiscal year 2019-20 on June 25, 2019. In accordance with Education Code Section 42127, Calaveras County Office of Education (County Superintendent) examined the Calaveras Unified School District's Adopted budget to determine whether it complies with the standards and criteria established pursuant to Education Code Section 33127, and based on the review and analysis dated August 15, 2019, concluded that the District's 2019-20 Adopted budget is not consistent with the state-adopted criteria and standards. However, the County Superintendent granted to conditionally approve the District's budget. This conditional approval is based on the District's prior actions to address these issues, the recognition that plans will affect the projection years as opposed to the budget year, and the understanding that additional time is needed to determine the most effective means by which long-term solutions may be achieved.

Education Code Section 42127 requires a District to revise, adopt and submit to the County Superintendent, on or before October 8, 2019, its budget and multi-year projection reflecting any changes to projected revenue and expenditures subsequent to July 1, 2019, and must include responses to recommendations from the County Superintendent.

The review noted that the District has made reductions to the operational budget for several years; however, it continues to show an operational imbalance in its operations. The District has provided a multi-year projection, which includes some reductions in the 2020-21 and 2021-22 years, but these have not been enough to meet the required minimum reserve needed for a District this size. In addition, the included reductions require further Board action through layoff notices to achieve indicated savings. Without that action, the district will be insolvent before the end of the 2021-22 year.

The Board and Trustees of Calaveras Unified School District understand the importance of maintaining fiscal stability, and have made considerable efforts to address these challenges.

Following is the multi-year projection adopted by Calaveras Unified on June 25, 2019, which included some reductions:

CALAVERAS UNIFIED SCHOOL DISTRICT
2019-20 Proposed Budget
General Fund Multiyear Projection with Reductions

Description	2019-20 Proposed			2020-21 Projected			2021-22 Projected		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	26,928,056	-	26,928,056	27,027,780	-	27,027,780	27,041,531	-	27,041,531
Federal Revenue	-	1,503,039	1,503,039	-	1,158,155	1,158,155	-	1,158,155	1,158,155
State Revenue	522,375	1,331,747	1,854,122	522,375	1,149,477	1,671,852	522,375	1,149,477	1,671,852
Local Revenue	432,195	1,156,590	1,588,785	432,195	-	432,195	432,195	-	432,195
Total Revenues	27,882,626	3,991,376	31,874,002	27,982,350	2,307,632	30,289,982	27,996,101	2,307,632	30,303,733
EXPENDITURES									
Certificated Salaries	9,340,038	1,910,270	11,250,308	9,269,225	1,885,002	11,154,226	9,199,289	1,900,323	11,099,612
Classified Salaries	3,347,798	2,009,489	5,357,287	3,371,646	1,902,896	5,274,542	3,434,988	1,941,256	5,376,243
Benefits	5,718,489	2,969,822	8,688,311	5,943,306	3,006,182	8,949,488	6,019,520	3,059,948	9,079,469
Books and Supplies	607,054	865,275	1,472,329	606,328	450,389	1,056,717	605,770	441,438	1,047,208
Other Services & Oper. Exp	1,973,841	1,475,314	3,449,155	1,973,841	1,452,147	3,425,988	1,973,841	1,451,703	3,425,544
Capital Outlay	-	1,156,590	1,156,590	-	-	-	-	-	-
Other Outgo	474,301	520,000	994,301	500,066	570,000	1,070,066	483,205	620,000	1,103,205
Transfer of Indirect	(179,377)	88,909	(90,468)	(163,417)	46,940	(116,476)	(163,417)	46,940	(116,476)
Total Expenditures	21,282,143	10,995,669	32,277,812	21,500,995	9,313,557	30,814,552	21,553,196	9,461,608	31,014,804
Excess / (Deficiency)	6,600,482	(7,004,293)	(403,810)	6,481,355	(7,005,925)	(524,570)	6,442,905	(7,153,976)	(711,071)
OTHER SOURCES/USES									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	131,809	-	131,809	177,276	-	177,276	205,256	-	205,256
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(6,981,749)	6,981,749	-	(7,005,925)	7,005,925	-	(7,153,976)	7,153,976	-
Total Financing Sources/Uses	(7,113,557)	6,981,749	(131,809)	(7,183,201)	7,005,925	(177,276)	(7,359,231)	7,153,976	(205,256)
Net Surplus / (Deficit)	(513,075)	(22,544)	(535,619)	(701,846)	-	(701,846)	(916,327)	(0)	(916,327)
FUND BALANCE, RESERVES									
Beginning Balance	2,320,046	155,039	2,475,084	1,806,971	132,494	1,939,465	1,105,125	132,494	1,237,619
Ending Balance	1,806,971	132,494	1,939,465	1,105,125	132,494	1,237,619	188,798	132,494	321,292
Nonspendable (Revolving Cash)	20,000	-	20,000	20,000	-	20,000	20,000	-	20,000
Restricted	-	132,494	132,494	-	132,494	132,494	-	132,494	132,494
Assigned	-	-	-	-	-	-	-	-	-
Unassigned - 3% REU	973,000	-	973,000	930,000	-	930,000	937,000	-	937,000
Unassigned - Other	813,971	-	813,971	155,125	-	155,125	(768,202)	-	(768,202)
Total - Fund Balance	1,806,971	132,494	1,939,465	1,105,125	132,494	1,237,619	188,798	132,494	321,292

Unassigned Reserve (including 3% REU)

5.51%

3.50%

0.54%

Included Add'l Reductions:

Certificated Positions

(222,106)

Paraeducator Positions

(175,021)

District Office Position

(59,032)

Net Reductions

(\$456,160)

Included Add'l Reductions:

Certificated Positions

(222,106)

Net Reductions

(\$222,106)

MYP

The multi-year projection included some reductions in the 2020-21 and 2021-22 years, which were not enough to meet the required minimum reserve necessary to be fiscally solvent. When the multi-year projection was created, the district had not concluded the closing of its financial books for the year ended June 30, 2019, therefore, it used the Estimated Actuals ending fund balance, which was less than the Unaudited Actuals ending fund balance.

Below is a summary of the Unaudited Actuals compared to Estimated Actuals as presented in the Unaudited Actuals report:

2018-19 General Fund financial comparison

Description	2018-19 Estimated Actuals			2018-19 Unaudited Actuals			Change between Estimated Actuals & Unaudited Actuals		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Total Revenues	27,854,092	4,298,815	32,152,907	28,022,666	4,338,781	32,361,447	168,574	39,966	208,540
Total Expenditures	22,070,767	11,605,833	33,676,600	22,072,150	11,371,370	33,443,520	1,383	(234,463)	(233,080)
Excess / (Deficiency)	5,783,325	(7,307,018)	(1,523,694)	5,950,516	(7,032,589)	(1,082,073)	167,191	274,429	441,621
Total Financing Sources/Uses	(6,969,673)	6,917,794	(51,879)	(6,869,843)	6,804,359	(65,484)	99,830	(113,435)	(13,605)
Net Surplus / (Deficit)	(1,186,348)	(389,224)	(1,575,573)	(919,327)	(228,230)	(1,147,557)	267,021	160,994	428,016
FUND BALANCE, RESERVES									
Beginning Balance	3,506,394	544,263	4,050,657	3,506,394	544,263	4,050,657	-	-	-
Ending Balance	2,320,046	155,039	2,475,084	2,587,067	316,033	2,903,100	267,021	160,994	428,016
Nonspendable (Revolving Cash & Prepaids)	20,000	-	20,000	24,130	-	24,130	-	-	-
Restricted	-	155,039	155,039	-	316,033	316,033	-	-	-
Assigned	-	-	-	-	-	-	-	-	-
Unassigned - REU	1,012,000	-	1,012,000	1,006,000	-	1,006,000	-	-	-
Unassigned - Other	1,288,046	-	1,288,046	1,556,937	-	1,556,937	-	-	-
Total - Fund Balance	2,320,046	155,039	2,475,085	2,587,067	316,033	2,903,100	-	-	-

The Unaudited Actuals provided a net increase to fund balance of \$400K (\$267K in unrestricted and \$161K in restricted). However, this is still not enough to bring the district out of fiscal insolvency in 2020-21.

For Calaveras Unified, this has been an ongoing challenge and a struggle between fiscal stability and program sustainability, and for several years the Board of Trustees and Administration have continued to engage collaboratively and collectively to make the best decisions for students and staff. With the State and Federal revenue remaining consistently inadequate, and certain areas of the District's expenditures continue to escalate, the projected deficits that the District faces have called for additional budget reductions in order to have a fiscally solvent and approvable budget.

ASSUMPTIONS

Per district resolution to adopt a reduction plan for the 2019-20 through 2021-22 fiscal years (a copy included in this report), following is a multi-year projection that includes the reductions set forth by Calaveras Unified school district. The projection assumptions that were used for Adopted budget are the same we are using in the Revised Adopted budget presented today. These assumptions will be reviewed and changed, accordingly, for First Interim, when final data in October 2019 (CBEDS) is received.

CALAVERAS UNIFIED SCHOOL DISTRICT
2019-20 General Fund MYP at Adoption, Adjusted For Changes as Noted

Description	2018-19 Unaudited Actuals			2019-20 Projected			2020-21 Projected			2021-22 Projected		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted (B)	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES												
General Purpose Revenue	26,359,295	-	26,359,295	26,928,056	-	26,928,056	27,027,780	-	27,027,780	27,041,531	-	27,041,531
Federal Revenue	23,991	1,193,787	1,217,778	-	1,503,039	1,503,039	-	1,158,155	1,158,155	-	1,158,155	1,158,155
State Revenue	1,030,340	3,042,145	4,072,485	522,375	1,331,747	1,854,122	522,375	1,149,477	1,671,852	522,375	1,149,477	1,671,852
Local Revenue	609,041	102,849	711,890	432,195	1,156,590	1,588,785	432,195	-	432,195	432,195	-	432,195
Total Revenues	28,022,667	4,338,781	32,361,448	27,882,626	3,991,376	31,874,002	27,982,350	2,307,632	30,289,982	27,996,101	2,307,632	30,303,733
EXPENDITURES												
Certificated Salaries	9,859,696	1,969,031	11,828,727	9,340,038	1,933,508	11,273,546	9,347,331	1,885,002	11,232,333	9,355,501	1,900,323	11,255,824
Classified Salaries	3,491,872	2,009,668	5,501,540	3,347,798	2,162,378	5,510,176	3,380,678	2,128,917	5,509,595	3,444,020	2,167,277	5,611,297
Benefits	5,758,368	4,141,412	9,899,780	5,725,515	3,070,206	8,795,721	5,943,306	3,106,182	9,049,488	6,019,520	3,159,948	9,179,468
Books and Supplies	751,230	863,938	1,615,168	607,054	865,275	1,472,329	606,328	450,389	1,056,717	605,770	441,438	1,047,208
Other Services & Oper. Exp	1,954,277	1,946,617	3,900,894	1,973,841	1,475,314	3,449,155	1,973,841	1,452,147	3,425,988	1,973,841	1,451,703	3,425,544
Capital Outlay	11,853	96,956	108,809	-	1,156,590	1,156,590	-	-	-	-	-	-
Other Outgo	416,538	261,798	678,336	474,301	520,000	994,301	500,066	570,000	1,070,066	483,205	620,000	1,103,205
Transfer of Indirect	(171,684)	81,950	(89,734)	(179,377)	88,909	(90,468)	(163,417)	46,940	(116,477)	(163,417)	46,940	(116,477)
Total Expenditures	22,072,150	11,371,370	33,443,520	21,289,170	11,272,180	32,561,350	21,588,133	9,639,577	31,227,710	21,718,440	9,787,629	31,506,069
Excess / (Deficiency)	5,950,517	(7,032,589)	(1,082,072)	6,593,456	(7,280,804)	(687,348)	6,394,217	(7,331,945)	(937,728)	6,277,661	(7,479,997)	(1,202,336)
OTHER SOURCES/USES												
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	65,484	-	65,484	131,809	-	131,809	177,276	-	177,276	205,256	-	205,256
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(6,804,359)	6,804,359	-	(7,258,260)	7,258,260	-	(7,281,925)	7,281,925	-	(7,429,976)	7,429,976	-
Total Financing Sources/Uses	(6,869,843)	6,804,359	(65,484)	(7,390,069)	7,258,260	(131,809)	(7,459,201)	7,281,925	(177,276)	(7,635,232)	7,429,976	(205,256)
Net Surplus / (Deficit)	(919,326)	(228,230)	(1,147,556)	(796,613)	(22,544)	(819,157)	(1,064,984)	(50,020)	(1,115,004)	(1,357,571)	(50,021)	(1,407,592)
FUND BALANCE, RESERVES												
Beginning Balance (C)	3,506,394	544,263	4,050,657	2,587,068	316,033	2,903,101	1,790,455	293,489	2,083,944	725,471	243,469	968,940
Ending Balance	2,587,068	316,033	2,903,101	1,790,455	293,489	2,083,944	725,471	243,469	968,940	(632,100)	193,448	(438,652)
Nonspendable (Revolving Cash)	20,000	-	20,000	20,000	-	20,000	20,000	-	20,000	20,000	-	20,000
Restricted	-	316,033	316,033	-	293,489	293,489	-	243,469	243,469	-	193,448	193,448
Assigned	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned - 3% REU	1,006,000	-	1,006,000	981,000	-	981,000	943,000	-	943,000	952,000	-	952,000
Unassigned - Other	1,561,068	-	1,561,068	789,455	-	789,455	(237,529)	-	(237,529)	(1,604,100)	-	(1,604,100)
Total - Fund Balance	2,587,068	316,033	2,903,101	1,790,455	293,489	2,083,944	725,471	243,469	968,940	(632,100)	193,448	(438,652)

Unassigned Reserve (including 3% REU)

7.66%

5.42%

2.25%

-2.06%

(A) Adjusted per-FTE reduction amounts to reflect average salary and benefits.

(B) Current year 2019-20 budget adjusted for para-educators added after budget adopted

(C) Unaudited Actual amounts increased Beginning Fund Balance for 2019-20 compared to Estimated Actuals

Included Add'l Reductions (A):

Certificated positions (144,000)

Paraeducator positions (125,000)

District Office Position (50,000)

Net Reductions Included (\$319,000)**Included Add'l Reductions:**

Certificated positions (144,000)

Net Reductions Included (\$144,000)

UNRESTRICTED General Fund Multi-Year Projection
Per Revised Adopted Budget 9/17/19

	2019-20 Budget	2020-21 Proj	2021-22 Proj	2022-23 Proj (D)
Beginning Fund Balance, Revised (B)	2,587,068	1,790,455	725,471	(632,100)
Deficit Spending	(796,613)	(1,064,984)	(1,357,571)	(1,100,000)
Ending Fund Balance	1,790,455	725,471	(632,100)	(1,732,100)
Less: Assignments and Reserves	20,000	20,000	20,000	20,000
3% Reserve for Economic Uncertainty	981,000	943,000	952,000	950,000
Remaining Shortfall to Balance	789,455	(237,529)	(1,604,100)	(2,702,100)

Impact of 2020-21 On-going Savings	836,000		-
Impact of 2021-22 Additional On-going Savings		836,000	
Impact of 2022-23 Additional On-going Savings			836,000
New Fund Balance Amount	1,561,471	1,039,900	775,900
Remaining Cuts Needed to Eliminate Deficit Spending	(228,984)	(521,571)	(264,000)
Remaining Fund Balance to Balance	3% Met	3% Met	(194,100)

(C)

Deficit Reduction Plan 2019-20 through 2022-23

Additional Cuts	2020-21 Proj	2021-22 Proj	2022-23 Proj
<i>Cuts Reflected in MYP at Adopted (A)</i>	319,000	463,000	463,000
New Reductions/Additions:			
5 FTE Teacher	360,000	360,000	360,000
Classified FTEs (~ 5 FTEs)	200,000	200,000	200,000
Remove new paras as 1x only	276,000	276,000	276,000
TBD	-	-	-
TBD	-	-	-
TBD	-	-	-
TBD	-	-	-
Total Identified Reductions	836,000	836,000	836,000

- (A) Adjusted to reflect more accurate value of average salaries and projected cuts
 (B) Adjusted 2019-20 Beginning Fund balance after closing the books on prior year
 (C) Required to meet 3% reserve in 2021-22 for approved budget; must eliminate deficit spending for fiscal stability
 (D) Estimated based on prior 3-years trends

CALAVERAS UNIFIED SCHOOL DISTRICT

9/13/2019

2019-20 General Fund MYP at Adoption, Includes Reductions as of Adopted Budget and Additional Reductions in the Deficit Reduction Plan Resolution

Description	2018-19 Unaudited Actuals			2019-20 Projected			2020-21 Projected			2021-22 Projected		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted (B)	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES												
General Purpose Revenue	26,359,295	-	26,359,295	26,928,056	-	26,928,056	27,027,780	-	27,027,780	27,041,531	-	27,041,531
Federal Revenue	23,991	1,193,787	1,217,778	-	1,503,039	1,503,039	-	1,158,155	1,158,155	-	1,158,155	1,158,155
State Revenue	1,030,340	3,042,145	4,072,485	522,375	1,331,747	1,854,122	522,375	1,149,477	1,671,852	522,375	1,149,477	1,671,852
Local Revenue	609,041	102,849	711,890	432,195	1,156,590	1,588,785	432,195	-	432,195	432,195	-	432,195
Total Revenues	28,022,667	4,338,781	32,361,448	27,882,626	3,991,376	31,874,002	27,982,350	2,307,632	30,289,982	27,996,101	2,307,632	30,303,733
EXPENDITURES												
Certificated Salaries	9,859,696	1,969,031	11,828,727	9,340,038	1,933,508	11,273,546	8,987,331	1,885,002	10,872,333	8,995,501	1,900,323	10,895,824
Classified Salaries	3,491,872	2,009,668	5,501,540	3,347,798	2,162,378	5,510,176	3,180,678	1,952,917	5,133,595	3,244,020	1,991,277	5,235,297
Benefits	5,758,368	4,141,412	9,899,780	5,725,515	3,070,206	8,795,721	5,943,306	3,006,182	8,949,488	6,019,520	3,059,948	9,079,468
Books and Supplies	751,230	863,938	1,615,168	607,054	865,275	1,472,329	606,328	450,389	1,056,717	605,770	441,438	1,047,208
Other Services & Oper. Exp	1,954,277	1,946,617	3,900,894	1,973,841	1,475,314	3,449,155	1,973,841	1,452,147	3,425,988	1,973,841	1,451,703	3,425,544
Capital Outlay	11,853	96,956	108,809	-	1,156,590	1,156,590	-	-	-	-	-	-
Other Outgo	416,538	261,798	678,336	474,301	520,000	994,301	500,066	570,000	1,070,066	483,205	620,000	1,103,205
Transfer of Indirect	(171,684)	81,950	(89,734)	(179,377)	88,909	(90,468)	(163,417)	46,940	(116,477)	(163,417)	46,940	(116,477)
Total Expenditures	22,072,150	11,371,370	33,443,520	21,289,170	11,272,180	32,561,350	21,028,133	9,363,577	30,391,710	21,158,440	9,511,629	30,670,069
Excess / (Deficiency)	5,950,517	(7,032,589)	(1,082,072)	6,593,456	(7,280,804)	(687,348)	6,954,217	(7,055,945)	(101,728)	6,837,661	(7,203,997)	(366,336)
OTHER SOURCES/USES												
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	65,484	-	65,484	131,809	-	131,809	177,276	-	177,276	205,256	-	205,256
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(6,804,359)	6,804,359	-	(7,258,260)	7,258,260	-	(7,005,925)	7,005,925	-	(7,153,976)	7,153,976	-
Total Financing Sources/Uses	(6,869,843)	6,804,359	(65,484)	(7,390,069)	7,258,260	(131,809)	(7,183,201)	7,005,925	(177,276)	(7,359,232)	7,153,976	(205,256)
Net Surplus / (Deficit)	(919,326)	(228,230)	(1,147,556)	(796,613)	(22,544)	(819,157)	(228,984)	(50,020)	(279,004)	(521,571)	(50,021)	(571,592)
FUND BALANCE, RESERVES												
Beginning Balance (C)	3,506,394	544,263	4,050,657	2,587,068	316,033	2,903,101	1,790,455	293,489	2,083,944	1,561,471	243,469	1,804,940
Ending Balance	2,587,068	316,033	2,903,101	1,790,455	293,489	2,083,944	1,561,471	243,469	1,804,940	1,039,900	193,448	1,233,348
Nonspendable (Revolving Cash)	20,000	-	20,000	20,000	-	20,000	20,000	-	20,000	20,000	-	20,000
Restricted	-	316,033	316,033	-	293,489	293,489	-	243,469	243,469	-	193,448	193,448
Assigned	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned - 3% REU	1,006,000	-	1,006,000	981,000	-	981,000	918,000	-	918,000	927,000	-	927,000
Unassigned - Other	1,561,068	-	1,561,068	789,455	-	789,455	623,471	-	623,471	92,900	-	92,900
Total - Fund Balance	2,587,068	316,033	2,903,101	1,790,455	293,489	2,083,944	1,561,471	243,469	1,804,940	1,039,900	193,448	1,233,348

Unassigned Reserve (including 3% REU)

7.66%

5.42%

5.04%

3.30%

(A) Adjusted per-FTE reduction amounts to reflect average salary and benefits.

(B) Current year 2019-20 budget adjusted for para-educators added after budget adopted

(C) Unaudited Actual amounts increased Beginning Fund Balance for 2019-20 compared to Estimated Actuals

Included Add'l Reductions (A):

Certificated positions (144,000)
 Paraeducator positions (125,000)
 District Office Position (50,000)
 Additional Teachers (360,000)
 Additional Classified (476,000)

Included Add'l Reductions:

Certificated positions (144,000)

CASH FLOW

The District is anticipating having cash flow short falls in 2019-20, particularly during the months leading up to tax collections in December and April. In May of 2019, Calaveras County Office of Education approved the issuance of Tax and Revenue Anticipation Notes to offset the limited cash available during 2019-20. A two year cash flow statement will be presented on September 17th.

CONCLUSION

It is important to note that the information presented in the MYP statements are projections, not predictions. Projections are expected to change as various factors change. As new information comes out from the State, it will be presented as such, and financial statements may be adjusted. The next budget revision to be reviewed and approved by the Calaveras Unified Board of Trustees is in December 2019.

**CALAVERAS UNIFIED SCHOOL DISTRICT
COUNTY OF CALAVERAS, STATE OF CALIFORNIA**

Res. No. 2019-

RESOLUTION TO ADOPT A DEFICIT REDUCTION PLAN FOR THE 2019-20 THROUGH 2021-22 FISCAL YEARS

WHEREAS, this Board of Trustees (the "Board") of the Calaveras Unified School District (the "District"), located in the County of Calaveras, California (the "County"), is responsible for the approval of the school district's annual budget; and

WHEREAS, the Board of Trustees adopted Board Policy 3460 stating "The Board of Trustees is committed to ensuring the fiscal health of the district and providing public accountability. The Board shall adopt sound fiscal policies, oversee the district's financial condition, and continually evaluate whether the district's budget and financial operations support the district's goals for student achievement"; and

WHEREAS, Board Policy 3460 further states "If district conditions predict fiscal distress or indicate that the district might not be able to meet its fiscal obligations, the Board and Superintendent or designee shall act quickly to identify and resolve these conditions. The Board shall work cooperatively with the County Superintendent of Schools to improve the district's fiscal health and may contract with an external individual or organization to advise the district on fiscal matters"; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF CALAVERAS UNIFIED SCHOOL DISTRICT WILL DEVELOP AND IMPLEMENT A PLAN TO ELIMINATE ONGOING DEFICIT SPENDING.

District Administration and the Board will explore all means by which to reduce on-going expenditures. However, the following specific actions will be taken if alternative options are not previously acted upon.

- I. Board action to reduce *at least* 7 full-time certificated teaching positions for the 2020-21 year will be taken no later than January 31, 2020 for preliminary notices, and April 30, 2020 for final notices. The target dollar amount for these reductions is \$504,000.
- II. Board action to reduce classified staff for the 2020-21 year (approximately 17 FTE) will be taken no later than January 31, 2020. These positions will span the areas of maintenance, clerical support and school-based para-educators. The target amount for reductions is \$651,000.
- III. Board action to reduce *at least* 2 full-time certificated teaching positions for the 2021-22 year will be taken no later than January 31, 2021 for preliminary notices, and April 30, 2021 for final notices. The target dollar amount for these reductions is \$144,000.
- IV. Reduction of other on-going expenditures in non-salary areas totaling up to \$193,000.

Recognizing that factors outside of the District's control can impact the fiscal health of the District, the Board and District Administration will update and revise its specific actions as needed, but will not lose sight of the ultimate goal to eliminate on-going deficit spending. District Administration will update target amounts, report on plan progress and provide such updates to the Board at regular intervals.

PASSED AND ADOPTED by the Board of Trustees of the Calaveras Unified School District of the County of Calaveras, this 17th Day of September 2019, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

President of the Board of Trustees
Calaveras Unified School District

Secretary of the Board of Trustees
Calaveras Unified School District

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	26,359,295.25	0.00	26,359,295.25	26,928,056.00	0.00	26,928,056.00	2.2%
2) Federal Revenue		8100-8299	23,990.53	1,193,787.03	1,217,777.56	0.00	1,503,039.00	1,503,039.00	23.4%
3) Other State Revenue		8300-8599	1,030,340.01	3,042,145.24	4,072,485.25	522,375.00	1,331,747.00	1,854,122.00	-54.5%
4) Other Local Revenue		8600-8799	609,040.63	102,848.76	711,889.39	432,194.61	1,156,590.09	1,588,784.70	123.2%
5) TOTAL, REVENUES			28,022,666.42	4,338,781.03	32,361,447.45	27,882,625.61	3,991,376.09	31,874,001.70	-1.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,859,696.43	1,969,031.47	11,828,727.90	9,340,037.96	1,933,507.57	11,273,545.53	-4.7%
2) Classified Salaries		2000-2999	3,491,872.36	2,009,668.25	5,501,540.61	3,347,797.68	2,162,377.98	5,510,175.66	0.2%
3) Employee Benefits		3000-3999	5,758,367.53	4,141,411.89	9,899,779.42	5,725,731.70	3,070,206.09	8,795,937.79	-11.2%
4) Books and Supplies		4000-4999	751,229.66	863,937.84	1,615,167.50	607,053.61	865,275.24	1,472,328.85	-8.8%
5) Services and Other Operating Expenditures		5000-5999	1,954,277.00	1,946,616.50	3,900,893.50	1,973,840.78	1,475,314.32	3,449,155.10	-11.6%
6) Capital Outlay		6000-6999	11,852.73	96,956.41	108,809.14	0.00	1,156,590.09	1,156,590.09	963.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	416,538.34	261,797.57	678,335.91	474,300.98	520,000.00	994,300.98	46.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(171,684.48)	81,949.98	(89,734.50)	(179,376.68)	88,908.59	(90,468.09)	0.8%
9) TOTAL, EXPENDITURES			22,072,149.57	11,371,369.91	33,443,519.48	21,289,386.03	11,272,179.88	32,561,565.91	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,950,516.85	(7,032,588.88)	(1,082,072.03)	6,593,239.58	(7,280,803.79)	(687,564.21)	-36.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	65,484.48	0.00	65,484.48	131,808.67	0.00	131,808.67	101.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,804,358.94)	6,804,358.94	0.00	(7,258,259.67)	7,258,259.67	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,869,843.42)	6,804,358.94	(65,484.48)	(7,390,068.34)	7,258,259.67	(131,808.67)	101.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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)			(919,326.57)	(228,229.94)	(1,147,556.51)	(796,828.76)	(22,544.12)	(819,372.88)	-28.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,506,393.67	544,262.88	4,050,656.55	2,587,067.10	316,032.94	2,903,100.04	-28.3%
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)			3,506,393.67	544,262.88	4,050,656.55	2,587,067.10	316,032.94	2,903,100.04	-28.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,506,393.67	544,262.88	4,050,656.55	2,587,067.10	316,032.94	2,903,100.04	-28.3%
2) Ending Balance, June 30 (E + F1e)			2,587,067.10	316,032.94	2,903,100.04	1,790,238.34	293,488.82	2,083,727.16	-28.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	4,130.00	0.00	4,130.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	316,032.94	316,032.94	0.00	293,488.82	293,488.82	-7.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,006,000.00	0.00	1,006,000.00	981,000.00	0.00	981,000.00	-2.5%
Unassigned/Unappropriated Amount		9790	1,556,937.10	0.00	1,556,937.10	789,238.34	0.00	789,238.34	-49.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	2,605,329.79	1,305.03	2,606,634.82				
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	20,000.00	0.00	20,000.00				
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	222,972.92	641,384.01	864,356.93				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	315,759.14	0.00	315,759.14				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	4,130.00	0.00	4,130.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			3,168,191.85	642,689.04	3,810,880.89				
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	581,124.75	239,919.10	821,043.85				
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	86,737.00	86,737.00				
6) TOTAL, LIABILITIES			581,124.75	326,656.10	907,780.85				
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,587,067.10	316,032.94	2,903,100.04				

			2018-19 Unaudited 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)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	6,061,280.00	0.00	6,061,280.00	7,091,364.00	0.00	7,091,364.00	17.0%
Education Protection Account State Aid - Current Year		8012	537,850.00	0.00	537,850.00	532,308.00	0.00	532,308.00	-1.0%
State Aid - Prior Years		8019	5,383.09	0.00	5,383.09	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	166,783.78	0.00	166,783.78	186,333.00	0.00	186,333.00	11.7%
Timber Yield Tax		8022	58,988.36	0.00	58,988.36	43,807.00	0.00	43,807.00	-25.7%
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	16,013,661.94	0.00	16,013,661.94	15,958,130.00	0.00	15,958,130.00	-0.3%
Unsecured Roll Taxes		8042	213,272.05	0.00	213,272.05	228,449.00	0.00	228,449.00	7.1%
Prior Years' Taxes		8043	6,886.61	0.00	6,886.61	7,592.00	0.00	7,592.00	10.2%
Supplemental Taxes		8044	485,141.74	0.00	485,141.74	205,208.00	0.00	205,208.00	-57.7%
Education Revenue Augmentation Fund (ERAF)		8045	2,870,736.68	0.00	2,870,736.68	2,738,100.00	0.00	2,738,100.00	-4.6%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			26,419,984.25	0.00	26,419,984.25	26,991,291.00	0.00	26,991,291.00	2.2%
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	(60,689.00)	0.00	(60,689.00)	(63,235.00)	0.00	(63,235.00)	4.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			26,359,295.25	0.00	26,359,295.25	26,928,056.00	0.00	26,928,056.00	2.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	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	23,990.53	0.00	23,990.53	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		789,926.09	789,926.09		879,913.00	879,913.00	11.4%
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		130,673.51	130,673.51		101,544.00	101,544.00	-22.3%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290							
Other NCLB / Every Student Succeeds Act	5630	8290		4,505.89	4,505.89		388,254.00	388,254.00	8516.6%
Career and Technical Education	3500-3599	8290		33,328.00	33,328.00		33,328.00	33,328.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	235,353.54	235,353.54	0.00	100,000.00	100,000.00	-57.5%
TOTAL, FEDERAL REVENUE			23,990.53	1,193,787.03	1,217,777.56	0.00	1,503,039.00	1,503,039.00	23.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		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	586,728.00	0.00	586,728.00	110,036.00	0.00	110,036.00	-81.2%
Lottery - Unrestricted and Instructional Materials		8560	442,062.01	188,837.50	630,899.51	412,339.00	144,728.00	557,067.00	-11.7%
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%
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		277,946.06	277,946.06		154,678.00	154,678.00	-44.3%
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	1,550.00	2,575,361.68	2,576,911.68	0.00	1,032,341.00	1,032,341.00	-59.9%
TOTAL, OTHER STATE REVENUE			1,030,340.01	3,042,145.24	4,072,485.25	522,375.00	1,331,747.00	1,854,122.00	-54.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	53,493.96	0.00	53,493.96	61,694.61	0.00	61,694.61	15.3%
Interest		8660	41,254.04	0.00	41,254.04	15,000.00	0.00	15,000.00	-63.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	154,446.54	24,301.98	178,748.52	130,000.00	0.00	130,000.00	-27.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	359,846.09	78,546.78	438,392.87	225,500.00	1,156,590.09	1,382,090.09	215.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		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			609,040.63	102,848.76	711,889.39	432,194.61	1,156,590.09	1,588,784.70	123.2%
TOTAL, REVENUES			28,022,666.42	4,338,781.03	32,361,447.45	27,882,625.61	3,991,376.09	31,874,001.70	-1.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	8,309,684.52	1,697,278.13	10,006,962.65	7,838,295.52	1,661,295.45	9,499,590.97	-5.1%
Certificated Pupil Support Salaries		1200	370,575.72	32,410.13	402,985.85	423,215.47	32,416.92	455,632.39	13.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,117,359.73	238,795.20	1,356,154.93	1,024,294.33	238,795.20	1,263,089.53	-6.9%
Other Certificated Salaries		1900	62,076.46	548.01	62,624.47	54,232.64	1,000.00	55,232.64	-11.8%
TOTAL, CERTIFICATED SALARIES			9,859,696.43	1,969,031.47	11,828,727.90	9,340,037.96	1,933,507.57	11,273,545.53	-4.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	46,502.11	1,527,333.45	1,573,835.56	45,902.64	1,685,433.22	1,731,335.86	10.0%
Classified Support Salaries		2200	1,644,939.08	348,304.13	1,993,243.21	1,584,573.04	340,053.28	1,924,626.32	-3.4%
Classified Supervisors' and Administrators' Salaries		2300	535,678.94	98,506.32	634,185.26	503,821.84	97,640.28	601,462.12	-5.2%
Clerical, Technical and Office Salaries		2400	1,094,251.15	35,039.96	1,129,291.11	1,069,165.10	38,251.20	1,107,416.30	-1.9%
Other Classified Salaries		2900	170,501.08	484.39	170,985.47	144,335.06	1,000.00	145,335.06	-15.0%
TOTAL, CLASSIFIED SALARIES			3,491,872.36	2,009,668.25	5,501,540.61	3,347,797.68	2,162,377.98	5,510,175.66	0.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,573,636.11	2,102,821.42	3,676,457.53	1,565,935.85	1,267,821.95	2,833,757.80	-22.9%
PERS		3201-3202	571,801.97	744,143.52	1,315,945.49	658,598.98	481,732.74	1,140,331.72	-13.3%
OASDI/Medicare/Alternative		3301-3302	387,315.01	188,531.89	575,846.90	370,330.90	200,589.49	570,920.39	-0.9%
Health and Welfare Benefits		3401-3402	1,913,856.81	692,869.32	2,606,726.13	1,917,170.87	711,719.52	2,628,890.39	0.9%
Unemployment Insurance		3501-3502	9,171.39	1,891.16	11,062.55	5,900.78	1,875.36	7,776.14	-29.7%
Workers' Compensation		3601-3602	557,767.46	167,915.11	725,682.57	495,972.67	161,512.03	657,484.70	-9.4%
OPEB, Allocated		3701-3702	560,296.14	163,949.44	724,245.58	538,435.16	167,648.00	706,083.16	-2.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	184,522.64	79,290.03	263,812.67	173,386.49	77,307.00	250,693.49	-5.0%
TOTAL, EMPLOYEE BENEFITS			5,758,367.53	4,141,411.89	9,899,779.42	5,725,731.70	3,070,206.09	8,795,937.79	-11.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	168.22	403,613.91	403,782.13	0.00	8,500.00	8,500.00	-97.9%
Books and Other Reference Materials		4200	4,788.88	22,916.23	27,705.11	8,750.00	24,880.67	33,630.67	21.4%
Materials and Supplies		4300	697,825.21	397,271.97	1,095,097.18	563,768.43	800,234.27	1,364,002.70	24.6%
Noncapitalized Equipment		4400	48,447.35	40,135.73	88,583.08	34,535.18	31,660.30	66,195.48	-25.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			751,229.66	863,937.84	1,615,167.50	607,053.61	865,275.24	1,472,328.85	-8.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,237,853.72	1,237,853.72	0.00	945,900.00	945,900.00	-23.6%
Travel and Conferences		5200	56,062.57	84,637.08	140,699.65	64,237.96	61,819.39	126,057.35	-10.4%
Dues and Memberships		5300	8,498.00	753.00	9,251.00	10,744.00	724.00	11,468.00	24.0%
Insurance		5400 - 5450	274,924.14	0.00	274,924.14	308,465.00	0.00	308,465.00	12.2%
Operations and Housekeeping Services		5500	799,974.35	299.50	800,273.85	778,300.00	350.00	778,650.00	-2.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	201,751.65	47,168.42	248,920.07	179,990.11	47,004.01	226,994.12	-8.8%
Transfers of Direct Costs		5710	(6,130.47)	6,130.47	0.00	(6,748.45)	6,748.45	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	117.72	32.37	150.09	(300.00)	0.00	(300.00)	-299.9%
Professional/Consulting Services and Operating Expenditures		5800	442,239.34	567,293.61	1,009,532.95	472,823.31	408,479.19	881,302.50	-12.7%
Communications		5900	176,839.70	2,448.33	179,288.03	166,328.85	4,289.28	170,618.13	-4.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,954,277.00	1,946,616.50	3,900,893.50	1,973,840.78	1,475,314.32	3,449,155.10	-11.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	59,449.84	59,449.84	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	6,000.00	24,187.65	30,187.65	0.00	1,156,590.09	1,156,590.09	3731.3%
Equipment Replacement		6500	5,852.73	13,318.92	19,171.65	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			11,852.73	96,956.41	108,809.14	0.00	1,156,590.09	1,156,590.09	963.0%
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	130,050.00	0.00	130,050.00	132,262.00	0.00	132,262.00	1.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	261,797.57	261,797.57	0.00	520,000.00	520,000.00	98.6%
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	14,919.90	0.00	14,919.90	53,253.55	0.00	53,253.55	256.9%
Other Debt Service - Principal		7439	271,568.44	0.00	271,568.44	288,785.43	0.00	288,785.43	6.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			416,538.34	261,797.57	678,335.91	474,300.98	520,000.00	994,300.98	46.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(81,949.98)	81,949.98	0.00	(88,908.59)	88,908.59	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(89,734.50)	0.00	(89,734.50)	(90,468.09)	0.00	(90,468.09)	0.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(171,684.48)	81,949.98	(89,734.50)	(179,376.68)	88,908.59	(90,468.09)	0.8%
TOTAL, EXPENDITURES									
			22,072,149.57	11,371,369.91	33,443,519.48	21,289,386.03	11,272,179.88	32,561,565.91	-2.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited 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	53,687.46	0.00	53,687.46	0.00	0.00	0.00	-100.0%
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	11,797.02	0.00	11,797.02	131,808.67	0.00	131,808.67	1017.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			65,484.48	0.00	65,484.48	131,808.67	0.00	131,808.67	101.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(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	(6,804,358.94)	6,804,358.94	0.00	(7,258,259.67)	7,258,259.67	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			(6,804,358.94)	6,804,358.94	0.00	(7,258,259.67)	7,258,259.67	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(6,869,843.42)	6,804,358.94	(65,484.48)	(7,390,068.34)	7,258,259.67	(131,808.67)	101.3%

			2018-19 Unaudited 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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	26,359,295.25	0.00	26,359,295.25	26,928,056.00	0.00	26,928,056.00	2.2%
2) Federal Revenue		8100-8299	23,990.53	1,193,787.03	1,217,777.56	0.00	1,503,039.00	1,503,039.00	23.4%
3) Other State Revenue		8300-8599	1,030,340.01	3,042,145.24	4,072,485.25	522,375.00	1,331,747.00	1,854,122.00	-54.5%
4) Other Local Revenue		8600-8799	609,040.63	102,848.76	711,889.39	432,194.61	1,156,590.09	1,588,784.70	123.2%
5) TOTAL, REVENUES			28,022,666.42	4,338,781.03	32,361,447.45	27,882,625.61	3,991,376.09	31,874,001.70	-1.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		12,177,147.46	8,787,840.95	20,964,988.41	11,515,757.38	7,766,045.52	19,281,802.90	-8.0%
2) Instruction - Related Services	2000-2999		2,511,446.77	667,081.00	3,178,527.77	2,423,155.70	516,123.48	2,939,279.18	-7.5%
3) Pupil Services	3000-3999		2,757,701.30	453,327.98	3,211,029.28	2,808,557.77	1,436,179.19	4,244,736.96	32.2%
4) Ancillary Services	4000-4999		203,351.75	14,741.00	218,092.75	163,292.50	6,568.00	169,860.50	-22.1%
5) Community Services	5000-5999		19,986.51	21.00	20,007.51	15,000.00	229.00	15,229.00	-23.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,046,735.54	176,582.98	2,223,318.52	2,017,892.01	113,744.59	2,131,636.60	-4.1%
8) Plant Services	8000-8999		1,925,403.10	1,009,977.43	2,935,380.53	1,861,429.69	913,290.10	2,774,719.79	-5.5%
9) Other Outgo	9000-9999	Except 7600-7699	430,377.14	261,797.57	692,174.71	484,300.98	520,000.00	1,004,300.98	45.1%
10) TOTAL, EXPENDITURES			22,072,149.57	11,371,369.91	33,443,519.48	21,289,386.03	11,272,179.88	32,561,565.91	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			5,950,516.85	(7,032,588.88)	(1,082,072.03)	6,593,239.58	(7,280,803.79)	(687,564.21)	-36.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		65,484.48	0.00	65,484.48	131,808.67	0.00	131,808.67	101.3%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(6,804,358.94)	6,804,358.94	0.00	(7,258,259.67)	7,258,259.67	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,869,843.42)	6,804,358.94	(65,484.48)	(7,390,068.34)	7,258,259.67	(131,808.67)	101.3%

Description	Function Codes	Object Codes	2018-19 Unaudited 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)			(919,326.57)	(228,229.94)	(1,147,556.51)	(796,828.76)	(22,544.12)	(819,372.88)	-28.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,506,393.67	544,262.88	4,050,656.55	2,587,067.10	316,032.94	2,903,100.04	-28.3%
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)			3,506,393.67	544,262.88	4,050,656.55	2,587,067.10	316,032.94	2,903,100.04	-28.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,506,393.67	544,262.88	4,050,656.55	2,587,067.10	316,032.94	2,903,100.04	-28.3%
2) Ending Balance, June 30 (E + F1e)			2,587,067.10	316,032.94	2,903,100.04	1,790,238.34	293,488.82	2,083,727.16	-28.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	4,130.00	0.00	4,130.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	316,032.94	316,032.94	0.00	293,488.82	293,488.82	-7.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,006,000.00	0.00	1,006,000.00	981,000.00	0.00	981,000.00	-2.5%
Unassigned/Unappropriated Amount		9790	1,556,937.10	0.00	1,556,937.10	789,238.34	0.00	789,238.34	-49.3%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
5640	Medi-Cal Billing Option	146,012.91	146,198.04
6300	Lottery: Instructional Materials	66,906.21	44,176.96
7311	Classified School Employee Professional Development Block Grant	27,592.00	27,592.00
9010	Other Restricted Local	75,521.82	75,521.82
Total, Restricted Balance		316,032.94	293,488.82

2019-20 General Fund Cashflow Projection (Budget Year 1)

DESCRIPTION		OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL	2019-20 Proposed
A. BEGINNING CASH		9110	2,488,393	1,195,193	407,093	(574,935)	(1,334,035)	(720,835)	2,584,975	2,090,365	(234,935)	(1,993,835)	2,421,784	557,357			
B. RECEIPTS																	
General Purpose (LCFF)																	
Property Taxes	8020-8079	-	-	-	-	-	3,131,000	6,400,900	-	-	-	6,426,119	168,200	3,693,600	-	19,819,819	19,815,471
State Aid & EPA	8010-8019	1,399,200	1,399,200	1,269,572	1,399,200	-	-	142,600	348,100	225,700	351,600	105,000	105,000	414,600	-	7,159,772	7,175,820
Property Taxes In-Lieu	8080-8099	-	-	-	-	-	-	-	-	-	(51,300)	-	-	(11,935)	-	(63,235)	(63,235)
Federal Revenue	8100-8299	-	20,200	39,700	173,100	51,200	11,500	562,800	3,100	47,200	47,200	5,800	18,600	569,839	-	1,503,039	1,503,039
Other State Revenue	8300-8399	84,100	98,300	14,300	200	-	-	187,000	265,400	-	128,700	124,800	127,000	824,322	-	1,854,122	1,854,122
Other Local Revenue	8600-8799	27,200	45,600	36,400	25,600	45,500	11,700	1,226,790	15,800	39,000	39,000	20,500	41,700	52,995	-	1,588,785	1,588,785
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		1,510,500	1,563,300	1,359,972	1,598,100	3,227,700	6,753,700	2,403,090	244,600	515,200	6,682,219	460,500	5,543,421	-	31,862,302	31,874,002	-
C. DISBURSEMENTS																	
Certificated Salaries	1000-1999	861,900	970,000	938,200	946,200	949,000	929,800	937,600	926,700	947,400	933,200	950,700	982,846	-	11,273,546	11,273,546	-
Classified Salaries	2000-2999	448,100	451,000	467,300	465,300	454,100	469,000	432,900	449,300	447,700	443,300	470,300	511,876	-	5,510,176	5,510,176	-
Benefits	3000-3999	625,500	650,800	645,800	652,600	651,500	644,900	631,500	631,800	659,200	653,800	663,327	1,685,211	-	8,795,938	8,795,938	-
Books & Supplies	4000-4999	11,400	103,600	119,800	93,700	94,400	(39,600)	124,900	45,600	74,200	133,000	402,400	308,929	-	1,472,329	1,472,329	-
Contracted Services	5000-5999	285,100	195,400	376,000	294,500	235,700	318,100	305,700	299,900	215,900	250,000	238,400	434,455	-	3,449,155	3,449,155	-
Capital Outlay	6000-6999	-	-	-	-	-	1,156,590	-	-	-	-	-	-	-	1,156,590	1,156,590	-
Other Outgo	7000-7499	-	-	32,200	(24,500)	186,400	(25,000)	213,000	-	(46,200)	-	-	-	-	567,933	903,833	903,833
Interfund Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-	-	-	-	-	131,809	131,809	131,809
All Other Financing Uses	7600-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		2,232,000	2,370,800	2,579,300	2,427,800	2,571,100	3,453,790	2,645,600	2,353,300	2,298,200	2,413,300	2,725,127	4,623,059	-	32,693,376	32,693,376	-
D. PRIOR YEAR TRANSACTIONS																	-
Accounts Receivable (Regular)	9200	76,200	60,600	115,100	114,500	10,300	(800)	157,100	-	-	400	300	(50,000)	(412,900)	-	70,800	-
Accounts Receivable (Due From)	9310	44,700	20,900	-	-	-	-	-	-	-	-	-	(1,500)	(56,000)	-	-	-
Prepaid Expenditures	9330	-	-	-	-	-	6,300	-	-	-	-	-	(5,000)	(5,000)	-	-	-
Accounts Payable	9500	617,400	(12,800)	(122,200)	43,900	53,700	(400)	409,200	216,600	(23,700)	(146,400)	(451,700)	(510,000)	(29,100)	-	73,600	-
Accounts Payable (Due To)	9610	75,200	74,900	-	-	-	-	-	-	-	-	-	-	-	-	121,000	-
Unearned Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(104,800)	-
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRIOR YEAR TRANSACTIONS		(571,700)	19,400	237,300	70,600	(43,400)	5,900	(252,100)	(216,600)	24,100	146,700	400,200	170,000	-	(19,000)	-	-
E. NET INCREASE/DECREASE (B-C+D)			(1,293,200)	(788,100)	(982,028)	(759,100)	613,200	3,305,810	(494,610)	(2,325,300)	(1,758,900)	4,415,619	(1,864,427)	1,090,362	-	(850,074)	-
F. ENDING CASH (A + E)			1,195,193	407,093	(574,935)	(1,334,035)	(720,835)	2,584,975	2,090,365	(234,935)	(1,993,835)	2,421,784	557,357	1,647,719			
G. ENDING CASH, PLUS ACCRUALS																1,647,719	

2020-21 General Fund Cashflow Projection (Budget Year 2)

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL	2020-21 Proposed
A. BEGINNING CASH	9110	2,488,393	1,234,793	496,593	(372,535)	(1,023,305)	(432,693)	4,048,807	2,587,918	299,351	(1,419,549)	3,091,117	1,373,106			
B. RECEIPTS																
General Purpose (LCFF)																
Property Taxes	8020-8079	-	-	-	-	3,131,000	6,400,900	-	-	-	6,421,771	168,200	3,693,600	-	19,815,471	19,815,471
State Aid & EPA	8010-8019	1,418,600	1,418,600	1,290,972	1,418,600	-	144,600	352,900	228,800	356,500	106,500	119,072	420,400	-	7,275,544	7,275,544
Property Taxes In-Lieu	8080-8099	-	-	-	-	-	-	-	-	(51,300)	-	-	(1,935)	-	(63,235)	(63,235)
Federal Revenue	8100-8299	-	15,600	30,600	133,400	39,500	8,900	433,700	2,400	36,400	4,400	14,400	438,855	-	1,158,155	1,158,155
Other State Revenue	8300-8599	75,900	88,700	12,900	13,130	-	166,600	239,300	-	116,100	112,500	114,500	730,222	-	1,671,852	1,671,852
Other Local Revenue	8600-8799	-	5,100	9,900	7,000	-	3,200	319,100	4,300	16,100	41,195	26,300	-	-	432,195	432,195
Interfund Transfers In	8910-8929								-	-					-	-
All Other Financing Sources	8930-8979														-	-
TOTAL RECEIPTS		1,494,500	1,528,000	1,344,372	1,572,130	3,170,500	6,726,200	1,345,000	235,500	473,800	6,686,366	442,472	5,271,142	-	30,289,982	30,289,982
C. DISBURSEMENTS																
Certificated Salaries	1000-1999	831,200	934,800	904,900	912,200	914,800	896,300	903,900	893,400	913,400	900,400	918,987	948,046	-	10,872,333	10,872,333
Classified Salaries	2000-2999	417,400	420,200	435,400	433,500	423,100	436,900	402,600	417,900	416,400	413,000	437,919	479,276	-	5,133,595	5,133,595
Benefits	3000-3999	636,400	662,100	657,100	664,000	662,800	656,200	642,700	643,000	670,900	665,200	678,177	1,710,911	-	8,949,488	8,949,488
Books & Supplies	4000-4999	8,200	74,400	46,000	17,200	84,988	(28,400)	86,800	29,900	50,400	95,500	288,800	302,929	-	1,056,717	1,056,717
Contracted Services	5000-5999	283,200	194,100	373,400	292,500	234,100	316,000	304,533	297,800	214,400	248,300	236,800	430,855	-	3,425,988	3,425,988
Capital Outlay	6000-6999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	7000-7499	-	-	34,000	(25,900)	196,700	(26,400)	213,256	-	(48,700)	-	-	610,633	-	953,589	953,589
Interfund Transfers Out	7600-7629	-	-	-	-	20,000			25,467				131,809	-	177,276	177,276
All Other Financing Uses	7600-7699														-	-
TOTAL DISBURSEMENTS		2,176,400	2,285,600	2,450,800	2,293,500	2,536,488	2,250,600	2,553,789	2,307,467	2,216,800	2,322,400	2,560,683	4,614,459	-	30,568,986	30,568,986
D. PRIOR YEAR TRANSACTIONS																-
Accounts Receivable (Regular)	9200	76,200	60,600	115,100	114,500	10,300	(800)	157,100	-	400	300	(50,000)	(412,900)	-	70,800	-
Accounts Receivable (Due From)	9310	44,700	20,900	-	-	-	-	-	-	-	-	-	(1,500)	-	-	-
Prepaid Expenditures	9930	-	-	-	-	-	6,300	-	-	-	-	-	(5,000)	-	-	-
Accounts Payable	9500	617,400	(12,800)	(122,200)	43,900	53,700	(400)	409,200	216,600	(23,700)	(146,400)	(451,700)	(510,000)	-	73,600	-
Accounts Payable (Due To)	9610	75,200	74,900	-	-	-	-	-	-	-	-	-	(29,100)	-	121,000	-
Unearned Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	(104,800)	-	(104,800)	-
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL PRIOR YEAR TRANSACTIONS		(571,700)	19,400	237,300	70,600	(43,400)	5,900	(252,100)	(216,600)	24,100	146,700	400,200	170,000	-	(19,000)	-
E. NET INCREASE/DECREASE (B-C+D)		(1,253,600)	(738,200)	(869,128)	(650,770)	590,612	4,481,500	(1,460,889)	(2,288,567)	(1,718,900)	4,510,666	(1,718,011)	826,683	-	(298,004)	-
F. ENDING CASH (A + E)		1,234,793	496,593	(372,535)	(1,023,305)	(432,693)	4,048,807	2,587,918	299,351	(1,419,549)	3,091,117	1,373,106	2,199,789			
G. ENDING CASH, PLUS ACCRUALS															2,199,789	