



San Bruno Park School District
Innovate • Motivate • Educate

San Bruno Park School District
2019-20 Adopted Budget
Executive Summary

Board of Trustees

Jennifer Blanco
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Henry Sanchez

Administration

Stella M. Kemp, Ed.D, Superintendent
Wendy Richard, Associate Superintendent Business Services
Valerie S. Rogers, Ph.D., Assistant Superintendent Educational Services

June 12, 2019

BUDGET CALENDAR

Fiscal Year (FY) 2019-20

June	Board adopts 2019-20 Budget
July/August	Business Office Staff works on Year-end Closing (2018-19)
August	Within 45 days, the District revises its budget to reflect significant changes in the State's approved budget
September	Unaudited Actuals submitted for approval
October	First Interim for Fiscal Year 2019-20 ends on October 31
November	Preparation of First Interim
December	Submission of First Interim on or before December 15; Release of Auditor's Report for prior fiscal year 2018-19
January	Governor releases State budget proposal for the next fiscal year (2020-21); Second Interim ends January 31
February	Budget study session (based on the Governor's Budget proposal)
March	District submits the Second Interim on or before March 15
April	P-2 ADA cut-off; end of Third Interim period, April 30
May	Release of Governor's May Revise (FY 2020-21); presentation of Third Interim (if required)
June	Public hearing for LCAP and budget; adoption of 2020-21 LCAP and Budget

San Bruno Park School District is projecting to be in basic aid status for the 2019-20 fiscal year.

District Funds

Accounting is the fiscal information system for business. The District's accounting, referred to as Governmental Accounting, is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

In 2019-20, there are ten funds in the District. The District's funds include:

General Fund (Fund 01)

Child Development Program (Fund 12)

Cafeteria Special Revenue (Fund 13)

Special Reserve Other Than Capital Outlay Projects (Fund 17)

Special Reserve fund for Postemployment Benefits (Fund 20)

Building (Fund 21)

Capital Facilities (Fund 25)

Special Reserve for Capital Outlay Projects (Fund 40)

Bond Interest and Redemption Fund (Fund 51)

Retiree Benefits Fund (Fund 71)

General Fund Overview – Fund 01

GENERAL FUND (Fund 01): This is the chief operating fund for the District. It is used to account for the ordinary operations of the District. All transactions, except those required or permitted by law to be in another fund, are accounted for in this fund. In the General Fund, there are General Fund Unrestricted and General Fund Restricted funds.

General Fund Unrestricted: Unrestricted funds are monies received that are not restricted in their use. With the implementation of the Local Control Funding Formula (LCFF) and the Local Control Accountability Plan (LCAP) the State goal is to allow for a greater emphasis on local control. The LCAP is a critical part of what makes the LCFF work to support student success. The LCAP must include information about the District goals, actions - steps for implementing the goals, and spending plans that includes the source of funding and cost of each action. In addition, the LCAP must address the needs of all pupils and subgroups, placing a greater emphasis on unduplicated students. Unduplicated students are composed of English learners, low socio-economic, foster youth and homeless students.

General Fund Restricted: This is to account for those projects and activities that are funded by external revenue sources that are legally restricted or restricted by the donor for specific

purposes. An example would be special education funds. The funds can only be spent on students with identified special needs and in the manner outlined in both state and federal law.

General Fund Summary

General Fund Revenues: \$30,811,545 (Unrestricted \$26,462,601; Restricted: \$4,348,944)

LCFF Sources (Object 8010-8099):\$26,014,937

(Unrestricted: \$24,805,101; Restricted: \$1,209,836)

The first category of revenue is entitled LCFF Sources, in the case for San Bruno Park; the largest source is through property taxes or what is commonly referred to as Community Funded. This revenue source includes property taxes, a minimum state guarantee and the Economic Protection Account (EPA). It is estimated that the property tax revenue will be increased by 5% due to property assessed valuation increases. The restricted LCFF represents the special education portion of property taxes.

Federal Revenue (Object 8100-8299): \$1,108,998

(Unrestricted: \$110,326; Restricted: \$998,672)

The unrestricted amount of \$110,326 is a federal subsidy for the Solar Project. The estimated funding is reduced by 14%. The restricted amount includes funding for Special Education, Title I, Title II, Title III and Medi-Cal Reimbursement. These programs are projected to have a reduction based on uncertainty of the Federal Budget Act. Any changes will be updated when information is received.

Other State Revenue (Object 8300-8599): \$1,967,621

(Unrestricted: \$439,393; Restricted: \$1,528,228)

The unrestricted funds include the mandated block grant and unrestricted Lottery. The restricted state revenues include restricted Lottery, After School Education & Safety (ASES) Grant, State Mental Health, and STRS on behalf. For 2019-20, there is no one-time funds included in the proposed budget. The Low Performing Students Block Grant will be carried over from 2018-19. All revenues will be revised when new information is received.

Other Local Revenue (Object 8600-8799): \$1,719,989

(Unrestricted: \$1,107,781; Restricted: \$612,208)

The unrestricted revenues include lease and rental income, interest income, and facility use permits. Based on an amended lease agreement with VB Golf, a reduction is included in 2019-20 through 2021-22. The restricted revenues include donations and local grants such as Belle Air Health Clinic, San Bruno Education Foundation and Danford Center for Innovation. No carryover amounts have been included in the budget. All revenues will be revised when new information is received.

Inter-fund Transfers in (Objects 8900-8929):

(Unrestricted: \$418,000)

This represents the reimbursement payments of retiree benefits from Fund 20 (OPEB) to General Fund. This fund contains only a portion of the \$418,000 transfer. The remaining portion will be transferred from Fund 71 starting in 2019-20.

Contributions:

Contributions represent the amount the unrestricted general fund must contribute to the restricted general fund. The majority of contributions are for special education program costs that are not covered by federal and state allocations. This account must net to zero at the fund level. The following table represents the programs that require contribution from the unrestricted general fund:

Program	Contribution
IDEA Basic Grant, Resource 3310	\$567,593
IDEA-Preschool Grant Resource 3315	70,941
IDEA-Preschool Local Entitlement Resource 3320	18,819
Special Education (AB 602) Resource 6500	5,482,201
Mental Health	62,485
Restricted Routine Maintenance (RRM) Resource 8150	959,782
Belle Air Health Clinic	63,748
Total Contributions	\$7,225,569

Figure 1 is a graph of the Unrestricted General Fund Revenues for 2019-20:

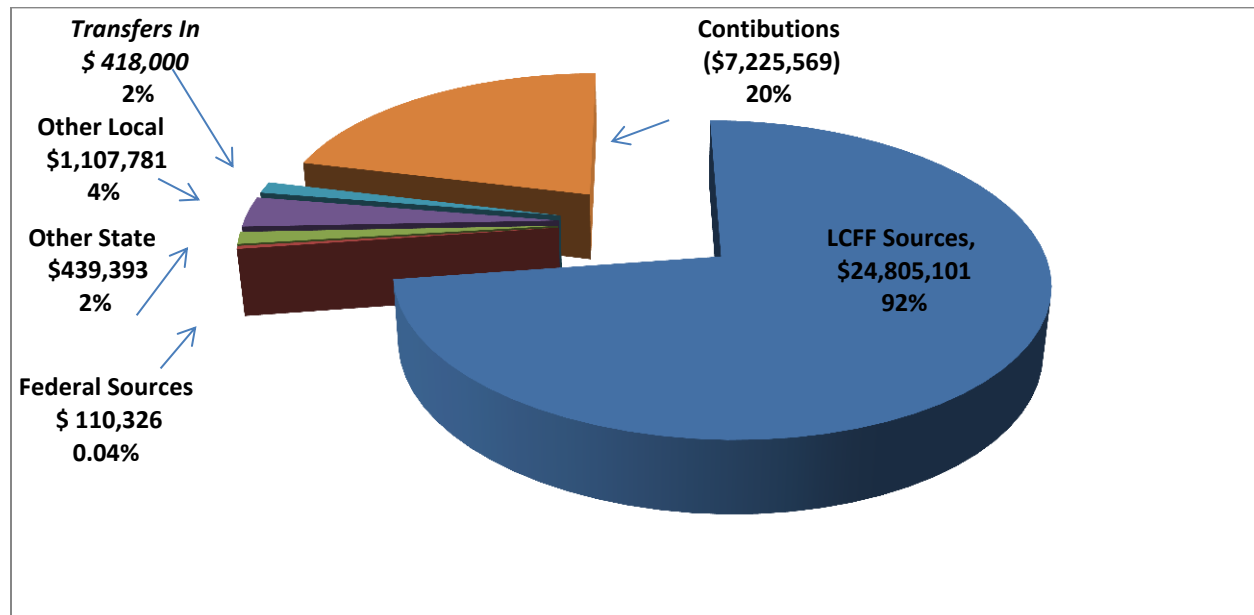


Figure 2 is a graph of the Restricted General Fund Revenues for 2019-20:

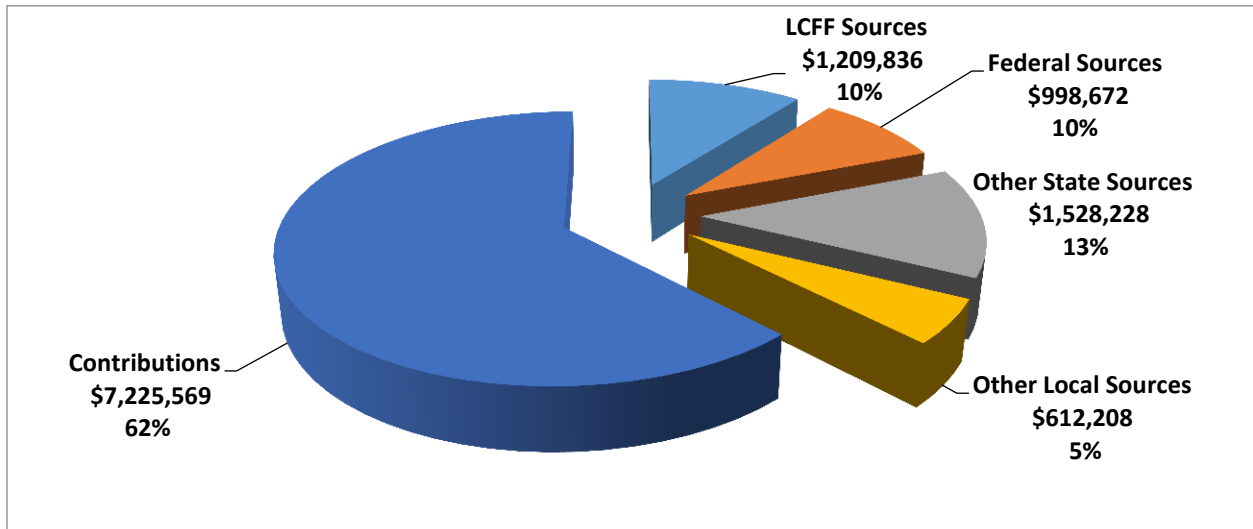
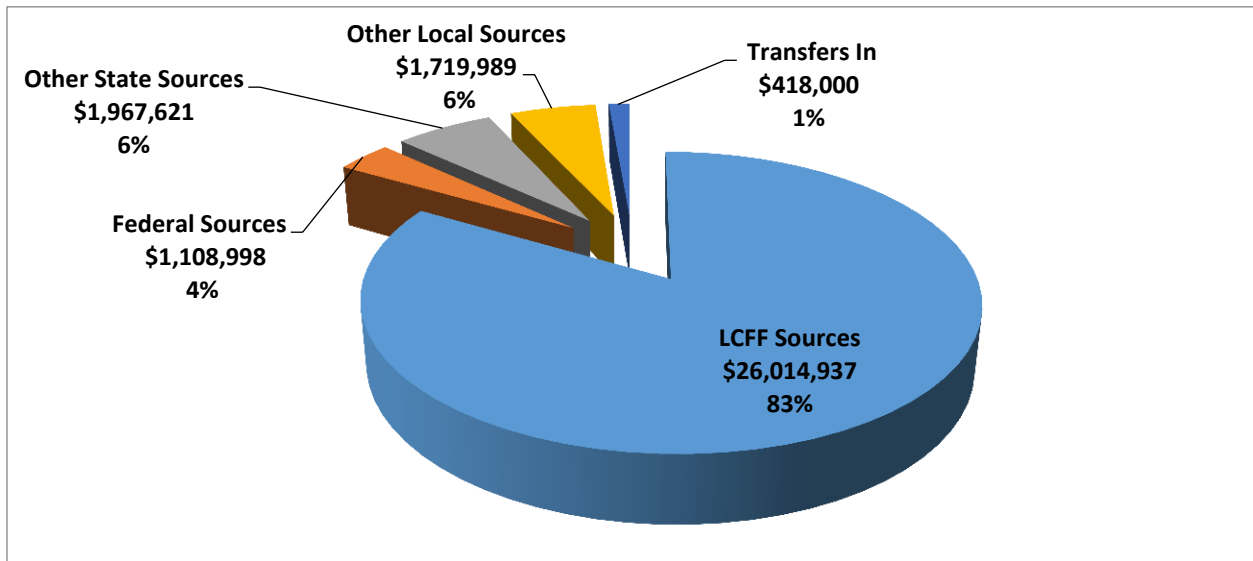


Figure 3 is a graph of Total General Fund Revenues:



General Fund Expenditures: \$31,892,728 (Unrestricted \$20,395,687; Restricted: \$11,597,041)

Certificated Salaries (Object 1000-1999): \$11,343,136

(Unrestricted: \$9,217,881; Restricted: \$2,125,255)

Certificated salaries are salaries for positions that require a credential or permit issued by the Commission on Teacher Credentialing. District staffing is determined annually according to the needs of the District. Certificated salaries includes; teachers, counselors, psychologists, and

certificated management. Per the negotiated union agreement, the salaries have been increased by 2% for 2019-20.

Classified Salaries (Object 2000-2999): \$4,783,536

(Unrestricted: \$2,636,545; Restricted \$2,144,991)

This classification represents the salaries for the positions that do not require a credential or permit issued by the Commission on Teacher Credentialing. The positions in this classification are office manager, office clerk, clerical assistant, receptionist/secretary, parent's liaisons, district office staff, instructional aides, bus drivers, and maintenance and operations staff.

Employee Benefits (Object 3000-3999): \$7,249,551

(Unrestricted: \$4,655,783; Restricted: \$2,593,768)

Employee benefits are contributions made, on behalf of employees to pension plans (State Teachers' Retirement System (STRS), Public Employees' Retirement System (PERS), STRS on behalf, health and welfare benefits, and payroll related statutory costs such as Workers' Compensation, State Unemployment Insurance, FICA, and Medicare. The total statutory rate for certificated staff is 21.2717%; the rate for classified staff is 31.5047%. The STRS employer contribution is lower for 2019-20 and 2020-21 per the governor's proposed budget to fund a portion of the unfunded STRS pension. The rate went from a projected 18.13% to 16.7%. This represented approximately \$100,000 savings for the District. There was not a provision for PERS contribution reduction as of May Revise.

Books and Supplies (Object 4000-4999): \$1,373,467

(Unrestricted: \$918,005; Restricted \$455,462)

These accounts are for expenditures related to curriculum books, supplies, other reference materials, and non-capitalized classroom equipment. The District is projecting to adopt history textbooks for 2019-20 and pilot for Science with the adoption in 2020-21.

Services and Other Operation Expenditures (Object 5000-5999): \$5,828,543

(Unrestricted \$2,512,697; Restricted \$3,315,846)

These accounts are for expenditures for services, rentals, leases, maintenance contracts, dues, travel, insurance, utilities, legal, and other basic operating expenditures. The restricted expenditures include many contracted services such as psychologists, occupational therapists, and nurses. This category includes non-public schools/agencies (NPS/A). For 2019-20, this category decreased due to students promoting to 9th grade.

Capital Outlay (Object 6000-6999): \$0

Capital Outlay is for expenditures that exceed \$5,000 in value and is subject to depreciation. Due to budget constraints, no expenditures are included in the budget.

Total Other Outgo (Object 7100-7699): \$1,368,495
(Unrestricted: \$493,495; Restricted \$875,000)

These expenditures include capital lease payments for copiers, solar debt service payments, and excess costs for special education regionalized programs. This category also includes the tuition for students placed with the county office of education and other districts.

Total Outgo (Indirect costs): (\$54,000)
(Unrestricted: \$(140,719); Restricted \$86,719)

The unrestricted costs are the indirect costs for general fund grants and entitlements. Indirect is charged to special education, some state grants and all federal grants. Child Development and Child Nutrition funds are assessed indirect costs as well.

Total Transfers Out: (\$100,000)
(Unrestricted: \$100,000)

The District will be projecting to contribute to the Child Nutrition program. This will be monitored throughout the fiscal year and adjusted as necessary.

Figure 4 is a graph of the unrestricted expenditures for the 2019-20 fiscal year:

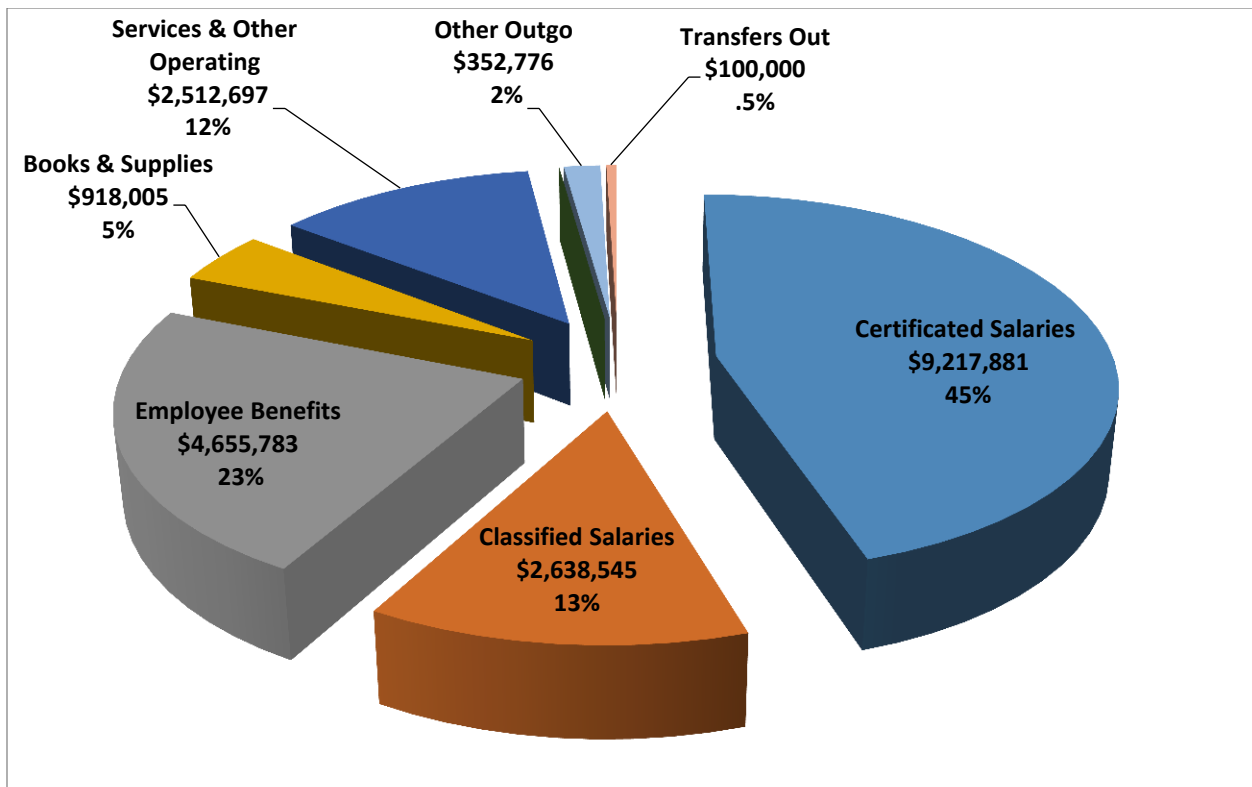


Figure 5 is a graph of the restricted general fund expenditures:

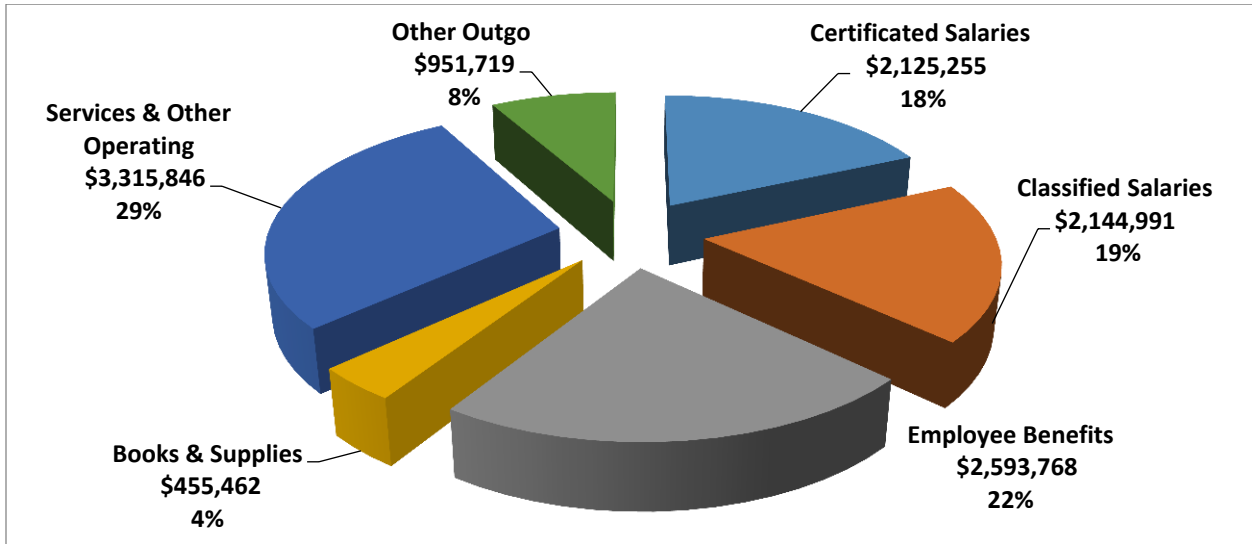
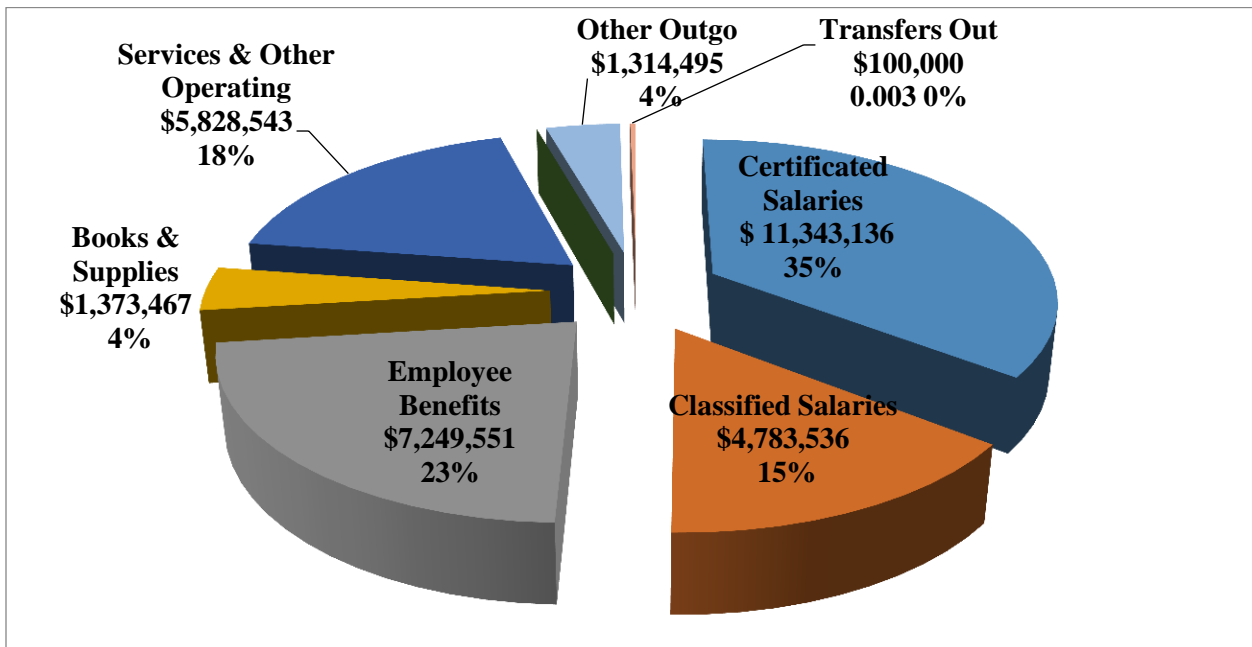


Figure 6 is a graph of the Total General Fund Expenditures for fiscal year 2019-20:



The following tables represent the recap for the General Fund.

Unrestricted General Fund	Estimated Actuals	Budget Adoption
Projected Revenues	\$19,906,637	\$19,655,032
Projected Expenditures	\$20,363,132	\$20,395,687
Excess (Deficiency)	(\$456,495)	(\$740,655)
Beginning Unrestricted Balance	\$2,331,285	\$1,874,790
Projected Unrestricted Ending Balance @ June 30	\$1,874,790	\$1,134,135

Restricted General Fund	Estimated Actuals	Budget Adoption
Projected Revenues	\$11,532,695	\$11,574,513
Projected Expenditures	\$11,285,575	\$11,597,041
Excess (Deficiency)	\$247,120	(\$22,528)
Beginning Restricted Balance	\$318,973	\$566,093
Projected Restricted Ending Balance @ June 30, 2017	\$566,093	\$543,565

Combined General Fund	Estimated Actuals	Budget Adoption
Projected Revenues	\$31,439,333	\$31,229,545
Projected Expenditures	\$31,648,707	\$31,992,728
Excess (Deficiency)	(\$209,375)	(\$763,183)
Beginning Fund Balance	\$2,650,257	2,440,882
Projected Unrestricted Ending Balance @ June 30, 2017	\$2,440,882	\$1,677,699

The Multi-year Assumptions and Projections:

The multi-year budget assumptions and projections illustrate the characteristics of the District's fiscal structure. The characteristics include: Community Funded status and declining enrollment. The multi-year projection for the Adopted Budget utilizes the recommended assumptions published by San Mateo County Office of Education (SMCOE) and School Services of California (SSC). Expenditure projections include step and column increases for salaries, as well as those expenditures addressed in the Local Control Accountability Plan (LCAP). For fiscal year 2019-20, there is an increase in certificated salaries as negotiated of 2%. This increase is also projected for the certificated management, classified management, confidential and unrepresented management, this will be going to the board for approval at budget adoption. The following tables represent the assumptions of multi-year projections and the result of the assumptions:

Multi-year Assumptions:

Multi-Year Assumptions	2019-20	2020-21	2021-22
Enrollment	2535	2535	2535
Projected ADA	2367.94	2367.94	2367.94
Statutory COLA	3.26% *	3.00%	2.80%
Unduplicated Count Pupils	1210	1210	1209
Election Cost-Board (2 seats 2020-21)		\$35,000	
Certificated Salary Increase	2%		
STRS Employer Rate %	16.7% *	18.1%	17.80%
PERS Employer Rate %	20.733%	23.60%	24.90%

Unrestricted General Fund Multi-year Projections:

Total Unrestricted General Fund			
	2019-20	2020-21	2021-22
Revenues:			
LCFF	\$24,805,101	\$26,045,356	\$27,347,375
Federal Revenues	110,326	98,036	85,562
Other State Revenues	439,393	452,575	465,247
Other Local Revenues	1,107,781	1,129,937	1,152,535
Transfers In	418,000	418,000	418,000
Contributions	(7,225,569)	(6,844,170)	(6,981,054)
Total Revenues	\$19,655,032	\$21,299,734	\$22,487,665
Expenditures:			
Certificated Salaries	\$9,217,881	\$9,357,424	\$9,499,060
Classified Salaries	2,638,545	2,691,316	2,745,142
Employee Benefits	4,655,783	4,888,572	5,084,115
Books and Supplies	918,005	949,034	977,980
Services, Other Operating Expenses	2,512,697	2,597,626	2,676,854
Capital Outlay	0	250,000	250,000
Other Outgo (excluding IC)	493,495	500,897	508,411
Other Outgo	(140,719)	(140,719)	(140,719)
Transfers Out	100,000	200,000	200,000
Total Expenditures	\$20,395,687	\$21,294,150	\$21,800,843
Revenue Over (Under)Expenditures	(\$740,655)	\$5,584	\$686,822
Beginning Fund Balance	\$1,874,780	\$1,134,135	\$1,139,719
Ending Fund Balance, June 30	\$1,134,135	\$1,139,719	\$1,826,541

The following chart shows the components of the unrestricted fund balance:

Components of Fund Balance (Unrestricted)

	2019-20	2020-21	2021-22
Unrestricted Ending Fund Balance	\$1,134,135	\$1,139,719	\$1,826,541
3% Economic Uncertainties Reserve	\$956,782	\$990,399	\$993,378
Nonspendable (revolving)	\$500	\$500	\$500
Unassigned/Unappropriated	\$176,853	\$148,820	\$832,663
Fund 17 Assigned Fund Balance	\$841,275	\$841,275	\$841,275

Other Funds

CHILD DEVELOPMENT PROGRAM (Fund 12): This fund is used to separately track federal, state, and local resources used to operate the Child Development Programs. This fund includes two State Preschools and a County funded Preschool plus the Big Lift Preschool Program. The programs in this fund do not present their projections before the District must submit their budget. The revenues may be understated but will be adjusted throughout the fiscal year. Fund 12 is projected to have a fund balance of \$40,761 for 2019-20.

CAFETERIA SPECIAL REVENUE (FUND 13): This fund is used to account separately for federal, state, and local resources to operate the food service program (Education Code sections 38090 and 38093). The principal revenues in this fund are: Child Nutrition Programs (Federal), Child Nutrition Programs (State), Food Service Sales, and Interest (All Other Local Revenue). The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the District’s food service program (Education Code sections 38091 and 38100). When the budget was adopted in fiscal year 2018-19, the District was concerned about this fund and that it needed to reorganize. This fund is projected to deficit spend in 2019-20. The fund balance is projected to be \$101,109, while it still remains positive it is only due to the contribution from the general fund.

SPECIAL RESERVE FOR OTHER THAN CAPITAL OUTLAY PROJECTS (Fund 17): This fund is used for the accumulation of general fund monies for general operating purposes to be used in future. Fund 17 is not for capital outlay. The projected ending fund balance is \$841,409. The funds have been committed to use for stabilization funds.

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS (Fund 20): This fund is used to account for amounts the District’s has earmarked for the retiree benefits as pay-as-you-go. The projected ending balance is \$0 for 2019-20. Starting in 2019-20, the District will need to utilize funds from Fund 71.

BUILDING (Fund 21): This fund exists to account for proceeds from the sale of bonds and/or sale of property and may not be used for any purposes other than construction or modernization. This fund contains the bond proceeds from Series A of the Measure X bonds. Interest from this account can be transferred to the general fund and only construction related expenditures are allowed. The fund balance is projected to be \$27,356,664. This fund is projected to receive funds for the sale of El Crystal in the fall of 2019.

CAPITAL FACILITIES (Fund 25): The purpose of this fund is to account for monies received from fees levied on developers (aka Developer Fees), or other agencies as a condition of approving a development. The interest earned in this fund is restricted to this fund. The expenditures in this fund are restricted to the purposes specified in agreements with the developer or specified in Government Code. The projected fund balance is \$639,979.

SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS (Fund 40): This fund provides for the accumulation of general fund monies for capital outlay purposes. This fund may also be used to account for other revenues specifically for capital projects. The District has been using Fund 40 for deferred maintenance issues. This fund includes the remaining sale of site proceeds and the Redevelopment Agency (RDA) funds. The projected ending balance is \$3,774,135.

BOND INTEREST AND REDEMPTION (Fund 51): This fund is used to account for the voter debt of the district. This is updated only during unaudited actuals. The projected ending balance is \$2,874,611.

RETIREE BENEFIT (Fund 71): The District established an irrevocable trust for the postemployment benefit plan and the plan assets are in the District's custody. The projected ending balance is \$3,216,637. This fund will be utilized for retiree benefits in the 2019-20 fiscal year as Fund 20 will be depleted.

Summary

The District will be in a deficit spending mode for 2019-20 in an amount over \$750,000. The proposed budget is very precarious and there is little or no room for emergencies. As in past years, Special Education continues to be a large concern for the district due to the shortage of qualified teachers and paraprofessional educators. Because of this shortage, the budget reflects the potential need to rely on temp agencies to fill the vacant positions. The cost of contracting for special education certificated staff is triple the cost of in-house personnel.

An added cost is related to contracted substitute teachers. With a strong economy, the pool of local subs is limited, and requires the district look at different models to staff positions. In 2018-19, the total for substitute teachers cost the district over \$220,000. The 2019 - 2020 budget reflects this rising cost.

Subsequent budget years do not include any funds for employee salary increases. This is a major issue when addressing the retention and attraction of highly qualified staff, and will need to address by following through with the 2017 BAC recommendations.

The facilities infrastructure of the district is in dire need for modernization. While the bond will allow some of the aging buildings to be modernized, these funds will not be sufficient to address all sites. Decisions will need to be made to ensure that the facility upgrades will be handled expeditiously.

Regarding technology infrastructure needs have to be addressed and a plan for updating aging hardware. Vehicles, such as the vans and maintenance trucks are nearing end of life, with the cost of maintaining these aging vehicles skyrocketing.

It is important to note that with the anticipation of an economic recession, it is prudent for the District to address and implement the recommendations of the BAC to ensure future fiscal difficulties are avoided.

Staff recommends the Board approve the 2019-20 Budget.

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: San Bruno Park, 500 Acacia Ave., San Bruno
Date: June 03, 2019

Place: San Bruno Park, 1801 Nilas Ave, San Bruno
Date: June 12, 2019
Time: 07:00 PM

Adoption Date: June 27, 2019

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

Contact person for additional information on the budget reports:

Name: Wendy Richard

Telephone: 650-624-3101

Title: Associate Superintendent, Bus Serv

E-mail: wrichard@sbpsdk12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

San Mateo County Schools Insurance Group, Redwood City, CA

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

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

Date of Meeting: Jun 26, 2019

For additional information on this certification, please contact:

Name: Wendy Richard
Title: Assoc. Super. Bus. Serv
Telephone: 650-624-3101
E-mail: wrichard@sbpsd.k12.ca.us

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	23,702,453.00	1,252,077.00	24,954,530.00	24,805,101.00	1,209,836.00	26,014,937.00	4.2%
2) Federal Revenue		8100-8299	114,582.00	1,126,399.00	1,240,981.00	110,326.00	998,672.00	1,108,998.00	-10.6%
3) Other State Revenue		8300-8599	930,760.00	1,525,023.00	2,455,783.00	439,393.00	1,528,228.00	1,967,621.00	-19.9%
4) Other Local Revenue		8600-8799	1,243,771.00	1,126,268.00	2,370,039.00	1,107,781.00	612,208.00	1,719,989.00	-27.4%
5) TOTAL, REVENUES			25,991,566.00	5,029,767.00	31,021,333.00	26,462,601.00	4,348,944.00	30,811,545.00	-0.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,209,428.00	1,823,442.00	11,032,870.00	9,217,881.00	2,125,255.00	11,343,136.00	2.8%
2) Classified Salaries		2000-2999	2,452,733.00	1,710,968.00	4,163,701.00	2,638,545.00	2,144,991.00	4,783,536.00	14.9%
3) Employee Benefits		3000-3999	4,390,913.00	2,252,398.00	6,643,311.00	4,655,783.00	2,593,768.00	7,249,551.00	9.1%
4) Books and Supplies		4000-4999	687,650.00	456,633.00	1,144,283.00	918,005.00	455,462.00	1,373,467.00	20.0%
5) Services and Other Operating Expenditures		5000-5999	3,099,766.00	4,059,114.00	7,158,880.00	2,512,697.00	3,315,846.00	5,828,543.00	-18.6%
6) Capital Outlay		6000-6999	6,400.00	0.00	6,400.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	506,261.00	953,548.00	1,459,809.00	493,495.00	875,000.00	1,368,495.00	-6.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(90,019.00)	29,472.00	(60,547.00)	(140,719.00)	86,719.00	(54,000.00)	-10.8%
9) TOTAL, EXPENDITURES			20,263,132.00	11,285,575.00	31,548,707.00	20,295,687.00	11,597,041.00	31,892,728.00	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,728,434.00	(6,255,808.00)	(527,374.00)	6,166,914.00	(7,248,097.00)	(1,081,183.00)	105.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	418,000.00	0.00	418,000.00	418,000.00	0.00	418,000.00	0.0%
b) Transfers Out		7600-7629	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	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	(6,502,929.00)	6,502,928.00	(1.00)	(7,225,569.00)	7,225,569.00	0.00	-100.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,184,929.00)	6,502,928.00	317,999.00	(6,907,569.00)	7,225,569.00	318,000.00	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)			(456,495.00)	247,120.00	(209,375.00)	(740,655.00)	(22,528.00)	(763,183.00)	264.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,331,284.74	318,972.54	2,650,257.28	1,874,789.74	566,092.54	2,440,882.28	-7.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,331,284.74	318,972.54	2,650,257.28	1,874,789.74	566,092.54	2,440,882.28	-7.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,331,284.74	318,972.54	2,650,257.28	1,874,789.74	566,092.54	2,440,882.28	-7.9%
2) Ending Balance, June 30 (E + F1e)			1,874,789.74	566,092.54	2,440,882.28	1,134,134.74	543,564.54	1,677,699.28	-31.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	566,092.54	566,092.54	0.00	543,564.54	543,564.54	-4.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	946,461.00	0.00	946,461.00	631,928.32	0.00	631,928.32	-33.2%
Unassigned/Unappropriated Amount		9790	928,328.74	0.00	928,328.74	502,206.42	0.00	502,206.42	-45.9%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	553,758.00	0.00	553,758.00	553,758.00	0.00	553,758.00	0.0%
Education Protection Account State Aid - Current Year		8012	503,214.00	0.00	503,214.00	473,588.00	0.00	473,588.00	-5.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	82,879.00	0.00	82,879.00	87,023.00	0.00	87,023.00	5.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	17,665,542.00	0.00	17,665,542.00	18,548,819.00	0.00	18,548,819.00	5.0%
Unsecured Roll Taxes		8042	1,607,843.00	0.00	1,607,843.00	1,688,235.00	0.00	1,688,235.00	5.0%
Prior Years' Taxes		8043	(14,040.00)	0.00	(14,040.00)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,303,257.00	0.00	3,303,257.00	3,453,678.00	0.00	3,453,678.00	4.6%
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			23,702,453.00	0.00	23,702,453.00	24,805,101.00	0.00	24,805,101.00	4.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	1,252,077.00	1,252,077.00	0.00	1,209,836.00	1,209,836.00	-3.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			23,702,453.00	1,252,077.00	24,954,530.00	24,805,101.00	1,209,836.00	26,014,937.00	4.2%
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	439,623.00	439,623.00	0.00	430,157.00	430,157.00	-2.2%
Special Education Discretionary Grants		8182	0.00	98,984.00	98,984.00	0.00	74,001.00	74,001.00	-25.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		385,787.00	385,787.00		236,276.00	236,276.00	-38.8%
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		86,157.00	86,157.00		62,619.00	62,619.00	-27.3%
Title III, Part A, Immigrant Student Program	4201	8290		4,093.00	4,093.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		75,472.00	75,472.00		155,619.00	155,619.00	106.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	114,582.00	36,283.00	150,865.00	110,326.00	40,000.00	150,326.00	-0.4%
TOTAL, FEDERAL REVENUE			114,582.00	1,126,399.00	1,240,981.00	110,326.00	998,672.00	1,108,998.00	-10.6%
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	540,620.00	0.00	540,620.00	78,278.00	0.00	78,278.00	-85.5%
Lottery - Unrestricted and Instructional Materials		8560	385,140.00	120,624.00	505,764.00	357,115.00	125,345.00	482,460.00	-4.6%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		245,208.00	245,208.00		245,208.00	245,208.00	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		1,515.00	1,515.00		0.00	0.00	-100.0%
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	5,000.00	1,157,676.00	1,162,676.00	4,000.00	1,157,675.00	1,161,675.00	-0.1%
TOTAL, OTHER STATE REVENUE			930,760.00	1,525,023.00	2,455,783.00	439,393.00	1,528,228.00	1,967,621.00	-19.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	1,157,469.00	0.00	1,157,469.00	1,077,281.00	0.00	1,077,281.00	-6.9%
Interest		8660	44,467.00	0.00	44,467.00	24,000.00	0.00	24,000.00	-46.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	153,066.00	153,066.00	0.00	140,000.00	140,000.00	-8.5%
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	41,835.00	973,202.00	1,015,037.00	6,500.00	472,208.00	478,708.00	-52.8%
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			1,243,771.00	1,126,268.00	2,370,039.00	1,107,781.00	612,208.00	1,719,989.00	-27.4%
TOTAL, REVENUES			25,991,566.00	5,029,767.00	31,021,333.00	26,462,601.00	4,348,944.00	30,811,545.00	-0.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	7,637,216.00	1,420,585.00	9,057,801.00	7,737,254.00	1,530,282.00	9,267,536.00	2.3%
Certificated Pupil Support Salaries		1200	286,935.00	165,265.00	452,200.00	289,959.00	346,234.00	636,193.00	40.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,238,094.00	100,939.00	1,339,033.00	1,145,595.00	100,736.00	1,246,331.00	-6.9%
Other Certificated Salaries		1900	47,183.00	136,653.00	183,836.00	45,073.00	148,003.00	193,076.00	5.0%
TOTAL, CERTIFICATED SALARIES			9,209,428.00	1,823,442.00	11,032,870.00	9,217,881.00	2,125,255.00	11,343,136.00	2.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	78,436.00	883,402.00	961,838.00	70,406.00	1,047,464.00	1,117,870.00	16.2%
Classified Support Salaries		2200	1,060,039.00	306,988.00	1,367,027.00	1,120,695.00	289,516.00	1,410,211.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	287,083.00	64,997.00	352,080.00	361,654.00	184,551.00	546,205.00	55.1%
Clerical, Technical and Office Salaries		2400	983,773.00	51,290.00	1,035,063.00	1,035,790.00	48,460.00	1,084,250.00	4.8%
Other Classified Salaries		2900	43,402.00	404,291.00	447,693.00	50,000.00	575,000.00	625,000.00	39.6%
TOTAL, CLASSIFIED SALARIES			2,452,733.00	1,710,968.00	4,163,701.00	2,638,545.00	2,144,991.00	4,783,536.00	14.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,466,302.00	1,185,886.00	2,652,188.00	1,580,150.00	1,258,292.00	2,838,442.00	7.0%
PERS		3201-3202	417,193.00	282,251.00	699,444.00	521,067.00	422,847.00	943,914.00	35.0%
OASDI/Medicare/Alternative		3301-3302	325,502.00	160,158.00	485,660.00	331,428.00	191,085.00	522,513.00	7.6%
Health and Welfare Benefits		3401-3402	1,381,430.00	476,161.00	1,857,591.00	1,453,580.00	564,082.00	2,017,662.00	8.6%
Unemployment Insurance		3501-3502	5,995.00	2,040.00	8,035.00	6,015.00	2,197.00	8,212.00	2.2%
Workers' Compensation		3601-3602	378,961.00	112,705.00	491,666.00	375,400.00	133,900.00	509,300.00	3.6%
OPEB, Allocated		3701-3702	320,000.00	0.00	320,000.00	355,000.00	0.00	355,000.00	10.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	95,530.00	33,197.00	128,727.00	33,143.00	21,365.00	54,508.00	-57.7%
TOTAL, EMPLOYEE BENEFITS			4,390,913.00	2,252,398.00	6,643,311.00	4,655,783.00	2,593,768.00	7,249,551.00	9.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	300.00	300.00	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	39,668.00	96,683.00	136,351.00	187,740.00	157,408.00	345,148.00	153.1%
Materials and Supplies		4300	582,434.00	308,511.00	890,945.00	728,765.00	281,054.00	1,009,819.00	13.3%
Noncapitalized Equipment		4400	65,548.00	51,139.00	116,687.00	1,500.00	17,000.00	18,500.00	-84.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			687,650.00	456,633.00	1,144,283.00	918,005.00	455,462.00	1,373,467.00	20.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	265,970.00	2,132,893.00	2,398,863.00	133,640.00	1,723,958.00	1,857,598.00	-22.6%
Travel and Conferences		5200	67,314.00	42,143.00	109,457.00	52,252.00	29,250.00	81,502.00	-25.5%
Dues and Memberships		5300	20,464.00	2,725.00	23,189.00	20,244.00	3,000.00	23,244.00	0.2%
Insurance		5400 - 5450	215,797.00	0.00	215,797.00	227,489.00	0.00	227,489.00	5.4%
Operations and Housekeeping Services		5500	439,370.00	33,216.00	472,586.00	444,000.00	33,216.00	477,216.00	1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	139,064.00	75,670.00	214,734.00	86,500.00	104,500.00	191,000.00	-11.1%
Transfers of Direct Costs		5710	331,110.00	(331,110.00)	0.00	261,110.00	(261,110.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,513,801.00	2,103,527.00	3,617,328.00	1,179,172.00	1,682,532.00	2,861,704.00	-20.9%
Communications		5900	106,876.00	50.00	106,926.00	108,290.00	500.00	108,790.00	1.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,099,766.00	4,059,114.00	7,158,880.00	2,512,697.00	3,315,846.00	5,828,543.00	-18.6%

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	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	6,400.00	0.00	6,400.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,400.00	0.00	6,400.00	0.00	0.00	0.00	-100.0%
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	143,529.00	143,529.00	0.00	125,000.00	125,000.00	-12.9%
Payments to County Offices		7142	3,379.00	810,019.00	813,398.00	3,200.00	750,000.00	753,200.00	-7.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	177,882.00	0.00	177,882.00	160,295.00	0.00	160,295.00	-9.9%
Other Debt Service - Principal		7439	325,000.00	0.00	325,000.00	330,000.00	0.00	330,000.00	1.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			506,261.00	953,548.00	1,459,809.00	493,495.00	875,000.00	1,368,495.00	-6.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(29,472.00)	29,472.00	0.00	(86,719.00)	86,719.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(60,547.00)	0.00	(60,547.00)	(54,000.00)	0.00	(54,000.00)	-10.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(90,019.00)	29,472.00	(60,547.00)	(140,719.00)	86,719.00	(54,000.00)	-10.8%
TOTAL, EXPENDITURES			20,263,132.00	11,285,575.00	31,548,707.00	20,295,687.00	11,597,041.00	31,892,728.00	1.1%

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	418,000.00	0.00	418,000.00	418,000.00	0.00	418,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			418,000.00	0.00	418,000.00	418,000.00	0.00	418,000.00	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	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	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			100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,502,929.00)	6,502,928.00	(1.00)	(7,225,569.00)	7,225,569.00	0.00	-100.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,502,929.00)	6,502,928.00	(1.00)	(7,225,569.00)	7,225,569.00	0.00	-100.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(6,184,929.00)	6,502,928.00	317,999.00	(6,907,569.00)	7,225,569.00	318,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	23,702,453.00	1,252,077.00	24,954,530.00	24,805,101.00	1,209,836.00	26,014,937.00	4.2%
2) Federal Revenue		8100-8299	114,582.00	1,126,399.00	1,240,981.00	110,326.00	998,672.00	1,108,998.00	-10.6%
3) Other State Revenue		8300-8599	930,760.00	1,525,023.00	2,455,783.00	439,393.00	1,528,228.00	1,967,621.00	-19.9%
4) Other Local Revenue		8600-8799	1,243,771.00	1,126,268.00	2,370,039.00	1,107,781.00	612,208.00	1,719,989.00	-27.4%
5) TOTAL REVENUES			25,991,566.00	5,029,767.00	31,021,333.00	26,462,601.00	4,348,944.00	30,811,545.00	-0.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		12,029,944.00	7,261,278.00	19,291,222.00	12,260,670.00	7,114,650.00	19,375,320.00	0.4%
2) Instruction - Related Services	2000-2999		2,678,924.00	809,811.00	3,488,735.00	2,533,805.00	923,091.00	3,456,896.00	-0.9%
3) Pupil Services	3000-3999		1,087,767.00	1,221,631.00	2,309,398.00	1,114,708.00	1,382,869.00	2,497,577.00	8.1%
4) Ancillary Services	4000-4999		0.00	243,958.00	243,958.00	0.00	243,958.00	243,958.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,232,424.00	47,654.00	2,280,078.00	2,272,371.00	98,287.00	2,370,658.00	4.0%
8) Plant Services	8000-8999		1,727,812.00	747,695.00	2,475,507.00	1,620,638.00	959,186.00	2,579,824.00	4.2%
9) Other Outgo	9000-9999	Except 7600-7699	506,261.00	953,548.00	1,459,809.00	493,495.00	875,000.00	1,368,495.00	-6.3%
10) TOTAL EXPENDITURES			20,263,132.00	11,285,575.00	31,548,707.00	20,295,687.00	11,597,041.00	31,892,728.00	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,728,434.00	(6,255,808.00)	(527,374.00)	6,166,914.00	(7,248,097.00)	(1,081,183.00)	105.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	418,000.00	0.00	418,000.00	418,000.00	0.00	418,000.00	0.0%
b) Transfers Out		7600-7629	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	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	(6,502,929.00)	6,502,928.00	(1.00)	(7,225,569.00)	7,225,569.00	0.00	-100.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(6,184,929.00)	6,502,928.00	317,999.00	(6,907,569.00)	7,225,569.00	318,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(456,495.00)	247,120.00	(209,375.00)	(740,655.00)	(22,528.00)	(763,183.00)	264.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		2,331,284.74	318,972.54	2,650,257.28	1,874,789.74	566,092.54	2,440,882.28	-7.9%
b) Audit Adjustments	9793		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,331,284.74	318,972.54	2,650,257.28	1,874,789.74	566,092.54	2,440,882.28	-7.9%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,331,284.74	318,972.54	2,650,257.28	1,874,789.74	566,092.54	2,440,882.28	-7.9%
2) Ending Balance, June 30 (E + F1e)			1,874,789.74	566,092.54	2,440,882.28	1,134,134.74	543,564.54	1,677,699.28	-31.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	566,092.54	566,092.54	0.00	543,564.54	543,564.54	-4.0%
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		946,461.00	0.00	946,461.00	631,928.32	0.00	631,928.32	-33.2%
Unassigned/Unappropriated Amount	9790		928,328.74	0.00	928,328.74	502,206.42	0.00	502,206.42	-45.9%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
5640	Medi-Cal Billing Option	10,621.83	10,621.83
6300	Lottery: Instructional Materials	127,136.97	95,073.97
7311	Classified School Employee Professional Development Block Grant	15,725.00	15,725.00
7510	Low-Performing Students Block Grant	104,730.00	92,111.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	124,062.00	124,658.00
9010	Other Restricted Local	183,816.74	205,374.74
Total, Restricted Balance		<u>566,092.54</u>	<u>543,564.54</u>

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	24,805,101.00	5.00%	26,045,356.00	5.00%	27,347,375.00
2. Federal Revenues	8100-8299	110,326.00	-11.14%	98,036.00	-12.72%	85,562.00
3. Other State Revenues	8300-8599	439,393.00	3.00%	452,575.00	2.80%	465,247.00
4. Other Local Revenues	8600-8799	1,107,781.00	2.00%	1,129,937.00	2.00%	1,152,535.00
5. Other Financing Sources						
a. Transfers In	8900-8929	418,000.00	0.00%	418,000.00	0.00%	418,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(7,225,569.00)	-5.28%	(6,844,170.00)	2.00%	(6,981,054.00)
6. Total (Sum lines A1 thru A5c)		19,655,032.00	8.37%	21,299,734.00	5.58%	22,487,665.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,217,881.00		9,357,424.00
b. Step & Column Adjustment				139,543.00		141,636.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,217,881.00	1.51%	9,357,424.00	1.51%	9,499,060.00
2. Classified Salaries						
a. Base Salaries				2,638,545.00		2,691,316.00
b. Step & Column Adjustment				52,771.00		53,826.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,638,545.00	2.00%	2,691,316.00	2.00%	2,745,142.00
3. Employee Benefits	3000-3999	4,655,783.00	5.00%	4,888,572.00	4.00%	5,084,115.00
4. Books and Supplies	4000-4999	918,005.00	3.38%	949,034.00	3.05%	977,980.00
5. Services and Other Operating Expenditures	5000-5999	2,512,697.00	3.38%	2,597,626.00	3.05%	2,676,854.00
6. Capital Outlay	6000-6999	0.00	0.00%	250,000.00	0.00%	250,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	493,495.00	1.50%	500,897.00	1.50%	508,411.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(140,719.00)	0.00%	(140,719.00)	0.00%	(140,719.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	100.00%	200,000.00	0.00%	200,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		20,395,687.00	4.41%	21,294,150.00	2.38%	21,800,843.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(740,655.00)		5,584.00		686,822.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,874,789.74		1,134,134.74		1,139,718.74
2. Ending Fund Balance (Sum lines C and D1)		1,134,134.74		1,139,718.74		1,826,540.74
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	631,928.32		990,399.00		993,378.00
2. Unassigned/Unappropriated	9790	502,206.42		149,319.74		833,162.74
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,134,134.74		1,139,718.74		1,826,540.74

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	631,928.32		990,399.00		993,378.00
c. Unassigned/Unappropriated	9790	502,206.42		149,319.74		833,162.74
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	841,275.16		841,275.00		841,275.00
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		1,975,409.90		1,980,993.74		2,667,815.74
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,209,836.00	3.00%	1,246,131.00	2.80%	1,281,023.00
2. Federal Revenues	8100-8299	998,672.00	-10.90%	889,805.00	-10.00%	800,824.00
3. Other State Revenues	8300-8599	1,528,228.00	3.00%	1,574,075.00	2.80%	1,618,149.00
4. Other Local Revenues	8600-8799	612,208.00	1.50%	621,391.00	1.50%	630,712.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	7,225,569.00	-5.28%	6,844,170.00	2.00%	6,981,054.00
6. Total (Sum lines A1 thru A5c)		11,574,513.00	-3.45%	11,175,572.00	1.22%	11,311,762.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,125,255.00		2,157,346.00
b. Step & Column Adjustment				32,091.00		32,756.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,125,255.00	1.51%	2,157,346.00	1.52%	2,190,102.00
2. Classified Salaries						
a. Base Salaries				2,144,991.00		2,187,891.00
b. Step & Column Adjustment				42,900.00		43,758.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,144,991.00	2.00%	2,187,891.00	2.00%	2,231,649.00
3. Employee Benefits	3000-3999	2,593,768.00	4.00%	2,697,519.00	4.00%	2,805,420.00
4. Books and Supplies	4000-4999	455,462.00	-0.94%	451,177.00	3.00%	464,712.00
5. Services and Other Operating Expenditures	5000-5999	3,315,846.00	-2.11%	3,245,985.00	-19.20%	2,622,810.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	875,000.00	2.00%	892,500.00	2.00%	910,350.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	86,719.00	0.00%	86,719.00	0.00%	86,719.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(0.46)		
11. Total (Sum lines B1 thru B10)		11,597,041.00	1.05%	11,719,136.54	-3.48%	11,311,762.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(22,528.00)		(543,564.54)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		566,092.54		543,564.54		0.00
2. Ending Fund Balance (Sum lines C and D1)		543,564.54		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	543,564.54		0.00		
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		543,564.54		0.00		0.00

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

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	26,014,937.00	4.91%	27,291,487.00	4.90%	28,628,398.00
2. Federal Revenues	8100-8299	1,108,998.00	-10.92%	987,841.00	-10.27%	886,386.00
3. Other State Revenues	8300-8599	1,967,621.00	3.00%	2,026,650.00	2.80%	2,083,396.00
4. Other Local Revenues	8600-8799	1,719,989.00	1.82%	1,751,328.00	1.82%	1,783,247.00
5. Other Financing Sources						
a. Transfers In	8900-8929	418,000.00	0.00%	418,000.00	0.00%	418,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		31,229,545.00	3.99%	32,475,306.00	4.08%	33,799,427.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,343,136.00		11,514,770.00
b. Step & Column Adjustment				171,634.00		174,392.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,343,136.00	1.51%	11,514,770.00	1.51%	11,689,162.00
2. Classified Salaries						
a. Base Salaries				4,783,536.00		4,879,207.00
b. Step & Column Adjustment				95,671.00		97,584.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,783,536.00	2.00%	4,879,207.00	2.00%	4,976,791.00
3. Employee Benefits	3000-3999	7,249,551.00	4.64%	7,586,091.00	4.00%	7,889,535.00
4. Books and Supplies	4000-4999	1,373,467.00	1.95%	1,400,211.00	3.03%	1,442,692.00
5. Services and Other Operating Expenditures	5000-5999	5,828,543.00	0.26%	5,843,611.00	-9.31%	5,299,664.00
6. Capital Outlay	6000-6999	0.00	0.00%	250,000.00	0.00%	250,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,368,495.00	1.82%	1,393,397.00	1.82%	1,418,761.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(54,000.00)	0.00%	(54,000.00)	0.00%	(54,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	100.00%	200,000.00	0.00%	200,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(0.46)		0.00
11. Total (Sum lines B1 thru B10)		31,992,728.00	3.19%	33,013,286.54	0.30%	33,112,605.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(763,183.00)		(537,980.54)		686,822.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,440,882.28		1,677,699.28		1,139,718.74
2. Ending Fund Balance (Sum lines C and D1)		1,677,699.28		1,139,718.74		1,826,540.74
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	543,564.54		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	631,928.32		990,399.00		993,378.00
2. Unassigned/Unappropriated	9790	502,206.42		149,319.74		833,162.74
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,677,699.28		1,139,718.74		1,826,540.74

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	631,928.32		990,399.00		993,378.00
c. Unassigned/Unappropriated	9790	502,206.42		149,319.74		833,162.74
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	841,275.16		841,275.00		841,275.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,975,409.90		1,980,993.74		2,667,815.74
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.17%		6.00%		8.06%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		2,358.57		2,358.57		2,358.57
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		31,992,728.00		33,013,286.54		33,112,605.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		31,992,728.00		33,013,286.54		33,112,605.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		959,781.84		990,398.60		993,378.15
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		959,781.84		990,398.60		993,378.15
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,085,714.00	1,103,941.00	1.7%
4) Other Local Revenue		8600-8799	250,636.45	298,100.00	18.9%
5) TOTAL, REVENUES			1,336,350.45	1,402,041.00	4.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	23,289.00	0.00	-100.0%
2) Classified Salaries		2000-2999	845,922.41	840,246.66	-0.7%
3) Employee Benefits		3000-3999	304,480.09	330,000.40	8.4%
4) Books and Supplies		4000-4999	32,907.95	116,008.57	252.5%
5) Services and Other Operating Expenditures		5000-5999	84,204.00	76,785.37	-8.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	45,547.00	39,000.00	-14.4%
9) TOTAL, EXPENDITURES			1,336,350.45	1,402,041.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,760.98	40,760.98	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,760.98	40,760.98	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,760.98	40,760.98	0.0%
2) Ending Balance, June 30 (E + F1e)			40,760.98	40,760.98	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			40,760.98	40,760.98	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,060,764.00	1,079,122.00	1.7%
All Other State Revenue	All Other	8590	24,950.00	24,819.00	-0.5%
TOTAL, OTHER STATE REVENUE			1,085,714.00	1,103,941.00	1.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	250,636.45	298,100.00	18.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			250,636.45	298,100.00	18.9%
TOTAL, REVENUES			1,336,350.45	1,402,041.00	4.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	15,289.00	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,000.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			23,289.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	352,777.00	423,669.33	20.1%
Classified Support Salaries		2200	7,676.00	6,647.34	-13.4%
Classified Supervisors' and Administrators' Salaries		2300	129,705.00	101,976.25	-21.4%
Clerical, Technical and Office Salaries		2400	43,122.45	37,006.42	-14.2%
Other Classified Salaries		2900	312,641.96	270,947.32	-13.3%
TOTAL, CLASSIFIED SALARIES			845,922.41	840,246.66	-0.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,791.00	0.00	-100.0%
PERS		3201-3202	136,073.00	129,860.38	-4.6%
OASDI/Medicare/Alternative		3301-3302	64,001.71	65,840.26	2.9%
Health and Welfare Benefits		3401-3402	53,656.00	91,895.32	71.3%
Unemployment Insurance		3501-3502	630.27	426.91	-32.3%
Workers' Compensation		3601-3602	28,509.11	25,759.99	-9.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	17,819.00	16,217.54	-9.0%
TOTAL, EMPLOYEE BENEFITS			304,480.09	330,000.40	8.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	861.00	1,404.00	63.1%
Materials and Supplies		4300	32,046.95	114,604.57	257.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			32,907.95	116,008.57	252.5%

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	9,979.00	5,368.00	-46.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,281.00	4,836.43	47.4%
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	70,944.00	66,580.94	-6.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			84,204.00	76,785.37	-8.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	45,547.00	39,000.00	-14.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			45,547.00	39,000.00	-14.4%
TOTAL, EXPENDITURES			1,336,350.45	1,402,041.00	4.9%

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,085,714.00	1,103,941.00	1.7%
4) Other Local Revenue		8600-8799	250,636.45	298,100.00	18.9%
5) TOTAL, REVENUES			1,336,350.45	1,402,041.00	4.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,021,738.00	1,141,887.25	11.8%
2) Instruction - Related Services	2000-2999		257,493.45	210,604.41	-18.2%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		45,547.00	39,000.00	-14.4%
8) Plant Services	8000-8999		11,572.00	10,549.34	-8.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,336,350.45	1,402,041.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,760.98	40,760.98	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,760.98	40,760.98	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,760.98	40,760.98	0.0%
2) Ending Balance, June 30 (E + F1e)			40,760.98	40,760.98	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			40,760.98	40,760.98	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
6130	Child Development: Center-Based Reserve Account	36,338.91	36,338.91
6145	Child Development: Facilities Renovation and Repair	1.10	1.10
9010	Other Restricted Local	4,420.97	4,420.97
Total, Restricted Balance		<u>40,760.98</u>	<u>40,760.98</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	430,000.00	500,000.00	16.3%
3) Other State Revenue		8300-8599	35,000.00	35,000.00	0.0%
4) Other Local Revenue		8600-8799	277,500.00	318,000.00	14.6%
5) TOTAL, REVENUES			742,500.00	853,000.00	14.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	392,478.00	400,158.00	2.0%
3) Employee Benefits		3000-3999	166,981.00	182,936.00	9.6%
4) Books and Supplies		4000-4999	388,100.00	322,500.00	-16.9%
5) Services and Other Operating Expenditures		5000-5999	30,055.00	32,406.00	7.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	15,000.00	15,000.00	0.0%
9) TOTAL, EXPENDITURES			992,614.00	953,000.00	-4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(250,114.00)	(100,000.00)	-60.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	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			100,000.00	100,000.00	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)			(150,114.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	251,222.81	101,108.81	-59.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			251,222.81	101,108.81	-59.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			251,222.81	101,108.81	-59.8%
2) Ending Balance, June 30 (E + F1e)			101,108.81	101,108.81	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			90,043.35	90,043.35	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,065.46	11,065.46	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	430,000.00	500,000.00	16.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			430,000.00	500,000.00	16.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	35,000.00	35,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			35,000.00	35,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	275,000.00	318,000.00	15.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			277,500.00	318,000.00	14.6%
TOTAL, REVENUES			742,500.00	853,000.00	14.9%

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	270,344.00	273,000.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	78,897.00	85,410.00	8.3%
Clerical, Technical and Office Salaries		2400	43,237.00	41,748.00	-3.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			392,478.00	400,158.00	2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	63,326.00	73,168.00	15.5%
OASDI/Medicare/Alternative		3301-3302	29,493.00	31,748.00	7.6%
Health and Welfare Benefits		3401-3402	43,942.00	49,755.00	13.2%
Unemployment Insurance		3501-3502	194.00	208.00	7.2%
Workers' Compensation		3601-3602	12,561.00	13,213.00	5.2%
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	17,465.00	14,844.00	-15.0%
TOTAL, EMPLOYEE BENEFITS			166,981.00	182,936.00	9.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	49,000.00	46,000.00	-6.1%
Noncapitalized Equipment		4400	1,500.00	1,500.00	0.0%
Food		4700	337,600.00	275,000.00	-18.5%
TOTAL, BOOKS AND SUPPLIES			388,100.00	322,500.00	-16.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,300.00	2,300.00	0.0%
Dues and Memberships		5300	75.00	75.00	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	18,670.00	21,021.00	12.6%
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	9,010.00	9,010.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,055.00	32,406.00	7.8%
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	15,000.00	15,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			15,000.00	15,000.00	0.0%
TOTAL, EXPENDITURES			992,614.00	953,000.00	-4.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	100,000.00	100,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	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)			100,000.00	100,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	430,000.00	500,000.00	16.3%
3) Other State Revenue		8300-8599	35,000.00	35,000.00	0.0%
4) Other Local Revenue		8600-8799	277,500.00	318,000.00	14.6%
5) TOTAL, REVENUES			742,500.00	853,000.00	14.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		977,614.00	938,000.00	-4.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		15,000.00	15,000.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			992,614.00	953,000.00	-4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(250,114.00)	(100,000.00)	-60.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	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			100,000.00	100,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(150,114.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	251,222.81	101,108.81	-59.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			251,222.81	101,108.81	-59.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			251,222.81	101,108.81	-59.8%
2) Ending Balance, June 30 (E + F1e)			101,108.81	101,108.81	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			90,043.35	90,043.35	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	11,065.46	11,065.46	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	87,897.15	87,897.15
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	2,146.20	2,146.20
Total, Restricted Balance		<u>90,043.35</u>	<u>90,043.35</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	15,000.00	150.0%
5) TOTAL, REVENUES			6,000.00	15,000.00	150.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,000.00	15,000.00	150.0%
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)			6,000.00	15,000.00	150.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	820,275.16	826,275.16	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			820,275.16	826,275.16	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			820,275.16	826,275.16	0.7%
2) Ending Balance, June 30 (E + F1e)			826,275.16	841,275.16	1.8%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	826,275.16	841,275.16	1.8%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,000.00	15,000.00	150.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,000.00	15,000.00	150.0%
TOTAL, REVENUES			6,000.00	15,000.00	150.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	15,000.00	150.0%
5) TOTAL, REVENUES			6,000.00	15,000.00	150.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,000.00	15,000.00	150.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,000.00	15,000.00	150.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	820,275.16	826,275.16	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			820,275.16	826,275.16	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			820,275.16	826,275.16	0.7%
2) Ending Balance, June 30 (E + F1e)			826,275.16	841,275.16	1.8%
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					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	826,275.16	841,275.16	1.8%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,500.00	0.00	-100.0%
5) TOTAL, REVENUES			7,500.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,500.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	418,000.00	162,801.00	-61.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(418,000.00)	(162,801.00)	-61.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(410,500.00)	(162,801.00)	-60.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	573,301.00	162,801.00	-71.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			573,301.00	162,801.00	-71.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			573,301.00	162,801.00	-71.6%
2) Ending Balance, June 30 (E + F1e)					
			162,801.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	162,801.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	7,500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,500.00	0.00	-100.0%
TOTAL, REVENUES			7,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	418,000.00	162,801.00	-61.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			418,000.00	162,801.00	-61.1%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from 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)			(418,000.00)	(162,801.00)	-61.1%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,500.00	0.00	-100.0%
5) TOTAL, REVENUES			7,500.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,500.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	418,000.00	162,801.00	-61.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(418,000.00)	(162,801.00)	-61.1%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(410,500.00)	(162,801.00)	-60.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	573,301.00	162,801.00	-71.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			573,301.00	162,801.00	-71.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			573,301.00	162,801.00	-71.6%
2) Ending Balance, June 30 (E + F1e)			162,801.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	162,801.00	0.00	-100.0%
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
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	3,050.00	200,000.00	6457.4%
5) TOTAL, REVENUES			3,050.00	200,000.00	6457.4%
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	372,309.00	10,575,000.00	2740.4%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			372,309.00	10,575,000.00	2740.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(369,259.00)	(10,375,000.00)	2709.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	25,082,000.00	13,000,000.00	-48.2%
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			25,082,000.00	13,000,000.00	-48.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,712,741.00	2,625,000.00	-89.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,912.72	24,731,653.72	130667.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,912.72	24,731,653.72	130667.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,912.72	24,731,653.72	130667.3%
2) Ending Balance, June 30 (E + F1e)			24,731,653.72	27,356,653.72	10.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			24,731,148.00	27,156,148.00	9.8%
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	505.72	200,505.72	39547.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,050.00	200,000.00	6457.4%
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			3,050.00	200,000.00	6457.4%
TOTAL, REVENUES			3,050.00	200,000.00	6457.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
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	21,457.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	350,852.00	10,575,000.00	2914.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			372,309.00	10,575,000.00	2740.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			372,309.00	10,575,000.00	2740.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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	24,832,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	250,000.00	13,000,000.00	5100.0%
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			25,082,000.00	13,000,000.00	-48.2%
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)			25,082,000.00	13,000,000.00	-48.2%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,050.00	200,000.00	6457.4%
5) TOTAL, REVENUES			3,050.00	200,000.00	6457.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		372,309.00	10,575,000.00	2740.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			372,309.00	10,575,000.00	2740.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(369,259.00)	(10,375,000.00)	2709.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	25,082,000.00	13,000,000.00	-48.2%
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			25,082,000.00	13,000,000.00	-48.2%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,712,741.00	2,625,000.00	-89.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,912.72	24,731,653.72	130667.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,912.72	24,731,653.72	130667.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,912.72	24,731,653.72	130667.3%
2) Ending Balance, June 30 (E + F1e)			24,731,653.72	27,356,653.72	10.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			24,731,148.00	27,156,148.00	9.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	505.72	200,505.72	39547.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
9010	Other Restricted Local	24,731,148.00	27,156,148.00
Total, Restricted Balance		<u>24,731,148.00</u>	<u>27,156,148.00</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	47,000.00	33,000.00	-29.8%
5) TOTAL, REVENUES			47,000.00	33,000.00	-29.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,000.00	33,000.00	1000.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,000.00	33,000.00	1000.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			44,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			44,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	595,978.62	639,978.62	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			595,978.62	639,978.62	7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			595,978.62	639,978.62	7.4%
2) Ending Balance, June 30 (E + F1e)			639,978.62	639,978.62	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	25,000.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	639,978.62	614,978.62	-3.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
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	7,000.00	8,000.00	14.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	40,000.00	25,000.00	-37.5%
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			47,000.00	33,000.00	-29.8%
TOTAL, REVENUES			47,000.00	33,000.00	-29.8%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,000.00	33,000.00	1000.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,000.00	33,000.00	1000.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,000.00	33,000.00	1000.0%

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	47,000.00	33,000.00	-29.8%
5) TOTAL, REVENUES			47,000.00	33,000.00	-29.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		3,000.00	33,000.00	1000.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,000.00	33,000.00	1000.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			44,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			44,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	595,978.62	639,978.62	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			595,978.62	639,978.62	7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			595,978.62	639,978.62	7.4%
2) Ending Balance, June 30 (E + F1e)			639,978.62	639,978.62	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	25,000.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	639,978.62	614,978.62	-3.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
9010	Other Restricted Local	0.00	25,000.00
Total, Restricted Balance		0.00	25,000.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	416,414.00	300,000.00	-28.0%
5) TOTAL, REVENUES			416,414.00	300,000.00	-28.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	122,375.00	300,000.00	145.1%
6) Capital Outlay		6000-6999	6,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			128,375.00	300,000.00	133.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			288,039.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			288,039.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,486,096.42	3,774,135.42	8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,486,096.42	3,774,135.42	8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,486,096.42	3,774,135.42	8.3%
2) Ending Balance, June 30 (E + F1e)			3,774,135.42	3,774,135.42	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,311,643.08	2,561,643.08	10.8%
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	1,462,492.34	1,212,492.34	-17.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	366,414.00	250,000.00	-31.8%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			416,414.00	300,000.00	-28.0%
TOTAL, REVENUES			416,414.00	300,000.00	-28.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	122,375.00	300,000.00	145.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			122,375.00	300,000.00	145.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	6,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			128,375.00	300,000.00	133.7%

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

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	416,414.00	300,000.00	-28.0%
5) TOTAL, REVENUES			416,414.00	300,000.00	-28.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		128,375.00	300,000.00	133.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			128,375.00	300,000.00	133.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			288,039.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			288,039.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,486,096.42	3,774,135.42	8.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,486,096.42	3,774,135.42	8.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,486,096.42	3,774,135.42	8.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	2,311,643.08	2,561,643.08	10.8%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	1,462,492.34	1,212,492.34	-17.1%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
9010	Other Restricted Local	2,311,643.08	2,561,643.08
Total, Restricted Balance		<u>2,311,643.08</u>	<u>2,561,643.08</u>

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,874,610.50	2,874,610.50	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,874,610.50	2,874,610.50	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,874,610.50	2,874,610.50	0.0%
2) Ending Balance, June 30 (E + F1e)			2,874,610.50	2,874,610.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,874,610.50	2,874,610.50	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,874,610.50	2,874,610.50	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,874,610.50	2,874,610.50	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,874,610.50	2,874,610.50	0.0%
2) Ending Balance, June 30 (E + F1e)			2,874,610.50	2,874,610.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,874,610.50	2,874,610.50	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
9010	Other Restricted Local	2,874,610.50	2,874,610.50
Total, Restricted Balance		<u>2,874,610.50</u>	<u>2,874,610.50</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	(255,199.00)	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(255,199.00)	New

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	(255,199.00)	New
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,216,637.36	3,216,637.36	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,216,637.36	3,216,637.36	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,216,637.36	3,216,637.36	0.0%
2) Ending Net Position, June 30 (E + F1e)			3,216,637.36	2,961,438.36	-7.9%
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	3,216,637.36	2,961,438.36	-7.9%

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

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

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	(255,199.00)	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	(255,199.00)	New
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	(255,199.00)	New

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	(255,199.00)	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(255,199.00)	New

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	(255,199.00)	New
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,216,637.36	3,216,637.36	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,216,637.36	3,216,637.36	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,216,637.36	3,216,637.36	0.0%
2) Ending Net Position, June 30 (E + F1e)			3,216,637.36	2,961,438.36	-7.9%
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	3,216,637.36	2,961,438.36	-7.9%

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

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,342.49	2,342.49	2,342.49	2,358.57	2,358.57	2,358.57
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,342.49	2,342.49	2,342.49	2,358.57	2,358.57	2,358.57
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	11.14	10.28	11.14	4.43	4.43	4.43
d. Special Education Extended Year	4.94	4.94	4.94	4.94	4.94	4.94
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)	16.08	15.22	16.08	9.37	9.37	9.37
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,358.57	2,357.71	2,358.57	2,367.94	2,367.94	2,367.94
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	598,612.00	...	598,612.00			598,612.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	598,612.00	0.00	598,612.00	0.00	0.00	598,612.00
Capital assets being depreciated:						
Land Improvements	30,446,100.00	497,057.00	30,943,157.00			30,943,157.00
Buildings	27,941,938.70	0.30	27,941,939.00			27,941,939.00
Equipment	3,698,373.00	(27,225.00)	3,671,148.00			3,671,148.00
Total capital assets being depreciated	62,086,411.70	469,832.30	62,556,244.00	0.00	0.00	62,556,244.00
Accumulated Depreciation for:						
Land Improvements	(20,059,026.00)	2,157,737.00	(17,901,289.00)			(17,901,289.00)
Buildings	(6,558,075.00)	(5,105,156.00)	(11,663,231.00)			(11,663,231.00)
Equipment	(3,496,701.00)	621,693.00	(2,875,008.00)			(2,875,008.00)
Total accumulated depreciation	(30,113,802.00)	(2,325,726.00)	(32,439,528.00)	0.00	0.00	(32,439,528.00)
Total capital assets being depreciated, net	31,972,609.70	(1,855,893.70)	30,116,716.00	0.00	0.00	30,116,716.00
Governmental activity capital assets, net	32,571,221.70	(1,855,893.70)	30,715,328.00	0.00	0.00	30,715,328.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			JUNE							
A. BEGINNING CASH			1,610,891.00	518,253.00	121,747.00	(887,490.00)	(1,273,541.00)	(2,291,548.00)	6,319,525.00	7,349,900.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		85,612.00	85,612.00	85,612.00	85,612.00	85,612.00	85,612.00	85,612.00	85,612.00
Property Taxes	8020-8079		83,064.00	83,064.00	210,241.00	1,607,408.00	908,690.00	9,991,257.00	2,836,560.00	0.00
Miscellaneous Funds	8080-8099		148,664.00	0.00	0.00	0.00	0.00	563,435.00	0.00	0.00
Federal Revenue	8100-8299		198.00	0.00	11,233.00	138,005.00	109,450.00	206,902.00	145,813.00	3,144.00
Other State Revenue	8300-8599		0.00	450,541.00	47,408.00	0.00	4,340.00	183,008.00	371,311.00	284,581.00
Other Local Revenue	8600-8799		0.00	0.00	221,388.00	173,080.00	395,964.00	190,210.00	211,510.00	95,309.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			317,538.00	619,217.00	575,882.00	2,004,105.00	1,504,056.00	11,220,424.00	3,650,806.00	468,646.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		63,724.00	142,464.00	1,051,512.00	1,119,859.00	1,055,824.00	1,069,601.00	1,048,325.00	1,073,796.00
Classified Salaries	2000-2999		152,731.00	165,290.00	421,510.00	346,321.00	425,810.00	424,139.00	458,012.00	585,800.00
Employee Benefits	3000-3999		96,662.00	231,190.00	607,797.00	604,644.00	572,198.00	613,763.00	599,313.00	599,526.00
Books and Supplies	4000-4999		139,610.00	115,010.00	37,580.00	68,580.00	75,801.00	67,580.00	68,980.00	88,904.00
Services	5000-5999		430,392.00	585,401.00	668,504.00	258,048.00	358,540.00	258,410.00	445,801.00	588,540.00
Capital Outlay	6000-6599		0.00	0.00						
Other Outgo	7000-7499							295,488.00		267,912.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			883,119.00	1,239,355.00	2,786,903.00	2,397,452.00	2,488,173.00	2,728,981.00	2,620,431.00	3,204,478.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		22,103.00	346,138.00	1,396,270.00	59,012.00	109,228.00	119,630.00		
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	22,103.00	346,138.00	1,396,270.00	59,012.00	109,228.00	119,630.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		549,160.00	122,506.00	194,486.00	51,716.00	143,118.00			
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	549,160.00	122,506.00	194,486.00	51,716.00	143,118.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS			0.00	(527,057.00)	223,632.00	1,201,784.00	7,296.00	(33,890.00)	119,630.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(1,092,638.00)	(396,506.00)	(1,009,237.00)	(386,051.00)	(1,018,007.00)	8,611,073.00	1,030,375.00	(2,735,832.00)
F. ENDING CASH (A + E)			518,253.00	121,747.00	(887,490.00)	(1,273,541.00)	(2,291,548.00)	6,319,525.00	7,349,900.00	4,614,068.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		4 614 068.00	2 741 357.00	8 166 439.00	5 386 822.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	85 612.00	85,612.00	85 612.00	85 614.00	0.00	0.00	1 027 346.00	1 027 346.00
Property Taxes	8020-8079	883 425.00	7 137 028.00	37 018.00	0.00	0.00	0.00	23 777 755.00	23 777 755.00
Miscellaneous Funds	8080-8099	0.00	497 737.00	0.00	0.00	0.00	0.00	1 209 836.00	1 209 836.00
Federal Revenue	8100-8299	118 867.00	67 524.00	2 750.00	305 112.00	0.00	0.00	1 108 998.00	1 108 998.00
Other State Revenue	8300-8599	188 622.00	254 501.00	115 012.00	68 297.00	0.00	0.00	1 967 621.00	1 967 621.00
Other Local Revenue	8600-8799	78 854.00	237 789.00	94 558.00	21 327.00	0.00	0.00	1 719 989.00	1 719 989.00
Interfund Transfers In	8910-8929				418 000.00	0.00	0.00	418 000.00	418 000.00
All Other Financing Sources	8930-8979					0.00	0.00	0.00	0.00
TOTAL RECEIPTS		1 355 380.00	8 280 191.00	334 950.00	898 350.00	0.00	0.00	31 229 545.00	31 229 545.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1 075 647.00	1 081 457.00	1 068 411.00	1 492 516.00	0.00	0.00	11 343 136.00	11 343 136.00
Classified Salaries	2000-2999	498 015.00	431 531.00	416 356.00	458 021.00	0.00	0.00	4 783 536.00	4 783 536.00
Employee Benefits	3000-3999	640 394.00	629 811.00	699 140.00	1 355 113.00	0.00	0.00	7 249 551.00	7 249 551.00
Books and Supplies	4000-4999	57 540.00	99 580.00	98 501.00	455 801.00	0.00	0.00	1 373 467.00	1 373 467.00
Services	5000-5999	668 910.00	584 015.00	685 408.00	296 574.00	0.00	0.00	5 828 543.00	5 828 543.00
Capital Outlay	6000-6599					0.00	0.00	0.00	0.00
Other Outgo	7000-7499	287 585.00	28 715.00	44 486.00	390 309.00	0.00	0.00	1 314 495.00	1 314 495.00
Interfund Transfers Out	7600-7629				100 000.00	0.00	0.00	100 000.00	100 000.00
All Other Financing Uses	7630-7699					0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		3 228 091.00	2 855 109.00	3 012 302.00	4 548 334.00	0.00	0.00	31 992 728.00	31 992 728.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199			27 249.00				27 249.00	
Accounts Receivable	9200-9299							2 052 381.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		0.00	0.00	27 249.00	0.00	0.00	0.00	2 079 630.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599			129 514.00				1 190 500.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	129 514.00	0.00	0.00	0.00	1 190 500.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	(102 265.00)	0.00	0.00	0.00	889 130.00	
E. NET INCREASE/DECREASE (B - C + D)		(1 872 711.00)	5 425 082.00	(2 779 617.00)	(3 649 984.00)	0.00	0.00	125 947.00	(763 183.00)
F. ENDING CASH (A + E)		2 741 357.00	8 166 439.00	5 386 822.00	1 736 838.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1 736 838.00	

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			JUNE							
A. BEGINNING CASH			1,736,838.00	1,129,777.00	324,133.00	(1,781,101.00)	(4,100,681.00)	(6,181,156.00)	219,608.00	1,681,480.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		85,610.00	85,610.00	85,610.00	85,610.00	85,610.00	85,610.00	85,610.00	85,609.00
Property Taxes	8020-8079				297,210.00		297,211.00	8,754,724.00	3,580,151.00	
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		55,801.00	25,450.00	65,508.00	150,850.00	259,501.00	225,015.00	35,801.00	45,801.00
Other State Revenue	8300-8599		150,580.00	78,058.00	89,802.00	200,810.00	45,005.00	35,851.00	378,801.00	358,951.00
Other Local Revenue	8600-8799		15,042.00	85,801.00	115,087.00	57,802.00	25,850.00	156,052.00	189,880.00	168,805.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			307,033.00	274,919.00	653,217.00	495,072.00	713,177.00	9,257,252.00	4,270,243.00	659,166.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		63,755.00	158,450.00	1,085,150.00	1,150,814.00	1,055,824.00	1,069,601.00	1,048,325.00	1,073,798.00
Classified Salaries	2000-2999		152,731.00	165,290.00	421,510.00	346,321.00	425,810.00	424,139.00	459,012.00	585,800.00
Employee Benefits	3000-3999		196,662.00	331,195.00	607,797.00	604,644.00	572,198.00	613,763.00	654,403.00	640,394.00
Books and Supplies	4000-4999		250,051.00	67,580.00	85,940.00	54,859.00	85,805.00	98,081.00	88,580.00	78,051.00
Services	5000-5999		250,895.00	358,048.00	558,054.00	658,014.00	554,015.00	355,405.00	558,051.00	558,480.00
Capital Outlay	6000-6599						100,000.00			150,000.00
Other Outgo	7000-7499							295,499.00		
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			914,094.00	1,080,563.00	2,758,451.00	2,814,652.00	2,793,652.00	2,856,488.00	2,808,371.00	3,086,523.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(607,061.00)	(805,644.00)	(2,105,234.00)	(2,319,580.00)	(2,080,475.00)	6,400,764.00	1,461,872.00	(2,427,357.00)
F. ENDING CASH (A + E)			1,129,777.00	324,133.00	(1,781,101.00)	(4,100,681.00)	(6,181,156.00)	219,608.00	1,681,480.00	(745,877.00)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		(745,877.00)	(3,200,116.00)	2,836,645.00	4,369,993.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	85,609.00	85,609.00	85,609.00	85,610.00			1,027,316.00	1,027,316.00
Property Taxes	8020-8079		8,754,724.00	4,580,151.00	0.00			26,264,171.00	26,264,171.00
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299	25,480.00	55,801.00	42,833.00	0.00			987,841.00	987,841.00
Other State Revenue	8300-8599	258,154.00	78,850.00	88,980.00	262,808.00			2,026,650.00	2,026,650.00
Other Local Revenue	8600-8799	187,801.00	250,841.00	250,150.00	248,217.00			1,751,328.00	1,751,328.00
Interfund Transfers In	8910-8929				418,000.00			418,000.00	418,000.00
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		557,044.00	9,225,825.00	5,047,723.00	1,014,635.00	0.00	0.00	32,475,306.00	32,475,306.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,078,647.00	1,081,457.00	1,156,433.00	1,492,516.00			11,514,770.00	11,514,770.00
Classified Salaries	2000-2999	498,015.00	431,531.00	416,356.00	552,692.00			4,879,207.00	4,879,207.00
Employee Benefits	3000-3999	629,811.00	699,140.00	778,042.00	1,258,042.00			7,586,091.00	7,586,091.00
Books and Supplies	4000-4999	88,840.00	33,510.00	218,434.00	250,480.00			1,400,211.00	1,400,211.00
Services	5000-5999	448,058.00	655,841.00	554,801.00	333,949.00			5,843,611.00	5,843,611.00
Capital Outlay	6000-6599							250,000.00	250,000.00
Other Outgo	7000-7499	267,912.00	287,585.00	390,309.00	98,092.00			1,339,397.00	1,339,397.00
Interfund Transfers Out	7600-7629				200,000.00			200,000.00	200,000.00
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		3,011,283.00	3,189,064.00	3,514,375.00	4,185,771.00	0.00	0.00	33,013,287.00	33,013,287.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(2,454,239.00)	6,036,761.00	1,533,348.00	(3,171,136.00)	0.00	0.00	(537,981.00)	(537,981.00)
F. ENDING CASH (A + E)		(3,200,116.00)	2,836,645.00	4,369,993.00	1,198,857.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,198,857.00	

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.	
1000 - Certificated Salaries	11,343,136.00	301	0.00	303	11,343,136.00	305	102,930.00		307	11,240,206.00	309	
2000 - Classified Salaries	4,783,536.00	311	0.00	313	4,783,536.00	315	278,328.00		317	4,505,208.00	319	
3000 - Employee Benefits	7,249,551.00	321	355,000.00	323	6,894,551.00	325	173,504.00		327	6,721,047.00	329	
4000 - Books, Supplies Equip Replace. (6500)	1,373,467.00	331	0.00	333	1,373,467.00	335	218,784.00		337	1,154,683.00	339	
5000 - Services... & 7300 - Indirect Costs	5,774,543.00	341	0.00	343	5,774,543.00	345	1,147,226.00		347	4,627,317.00	349	
TOTAL					30,169,233.00	365			TOTAL		28,248,461.00	369

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

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

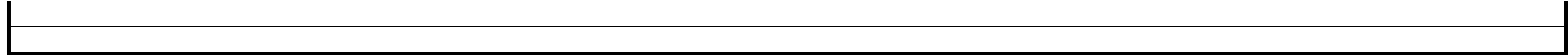
* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			51.72%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	51.72%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	8.28%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	28,248,461.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	2,338,972.57

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

Current Expense Formula/Minimum Classroom Compensation



	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	20,256,675.60	889,430.40	21,146,106.00			21,146,106.00	
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	3,485,000.00	(10,000.00)	3,475,000.00			3,475,000.00	
Net Pension Liability	21,834,272.00	4,392,957.00	26,227,229.00			26,227,229.00	
Total/Net OPEB Liability	1,481,866.00	2,473,405.00	3,955,271.00			3,955,271.00	
Compensated Absences Payable	84,839.99	0.01	84,840.00			84,840.00	
Governmental activities long-term liabilities	47,142,653.59	7,745,792.41	54,888,446.00	0.00	0.00	54,888,446.00	0.00
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

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	31,648,707.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,693,826.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	6,400.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	502,882.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	100,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				609,282.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	250,114.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				29,595,713.00

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		2,357.71
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,552.74
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	26,865,358.66	10,692.25
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	26,865,358.66	10,692.25
B. Required effort (Line A.2 times 90%)	24,178,822.79	9,623.03
C. Current year expenditures (Line I.E and Line II.B)	29,595,713.00	12,552.74
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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	907,856.32		127,136.97	1,034,993.29
2. State Lottery Revenue	8560	385,140.00		120,624.00	505,764.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,292,996.32	0.00	247,760.97	1,540,757.29
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	97,736.00		120,624.00	218,360.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	312,173.00			312,173.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	6,400.00			6,400.00
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)		416,309.00	0.00	120,624.00	536,933.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	876,687.32	0.00	127,136.97	1,003,824.29
D. COMMENTS:					

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,045,373.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 20,474,509.00

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.11%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,534,968.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	225,882.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	126,498.41
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,887,348.41
9. Carry-Forward Adjustment (Part IV, Line F)	248,433.67
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,135,782.08

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	17,185,547.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,488,735.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,235,168.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	25,000.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	568,125.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	5,250.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,349,008.59
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,290,803.45
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	977,614.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	28,125,251.04

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	6.71%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B18)	7.59%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,887,348.41</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(122,963.71)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.39%) times Part III, Line B18); zero if negative	<u>248,433.67</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.39%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.71%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>248,433.67</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>248,433.67</u>

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	2,632	2,622		
Charter School				
Total ADA	2,632	2,622	0.4%	Met
Second Prior Year (2017-18)				
District Regular	2,512	2,512		
Charter School				
Total ADA	2,512	2,512	0.0%	Met
First Prior Year (2018-19)				
District Regular	2,512	2,342		
Charter School		0		
Total ADA	2,512	2,342	6.8%	Not Met
Budget Year (2019-20)				
District Regular	2,359			
Charter School	0			
Total ADA	2,359			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

The District had projected a higher ADA. The reason may be due to the closure of a school site at the end of 2017/18. The District has been declining for the last three years. The District uses a demographer-Decision Insight and it projected higher ADA than what actually came in.

- 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		2,727	2,669	
Charter School				
Total Enrollment		2,727	2,669	2.1%
				Not Met
Second Prior Year (2017-18)				
District Regular		2,676	2,641	
Charter School				
Total Enrollment		2,676	2,641	1.3%
				Not Met
First Prior Year (2018-19)				
District Regular		2,641	2,535	
Charter School				
Total Enrollment		2,641	2,535	4.0%
				Not Met
Budget Year (2019-20)				
District Regular		2,535		
Charter School				
Total Enrollment		2,535		

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The District is experiencing declining enrollment greater than projected. The TK and K packets given out were greater than the actual students enrolling. The closure of a school may have contributed to the decreased enrollment.

- 1b. STANDARD NOT MET - Enrollment 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 enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

TK and K packets were picked up but registrations did not materialize as had been projected.

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	2,542	2,669	
Charter School		0	
Total ADA/Enrollment	2,542	2,669	95.2%
Second Prior Year (2017-18)			
District Regular	2,512	2,641	
Charter School			
Total ADA/Enrollment	2,512	2,641	95.1%
First Prior Year (2018-19)			
District Regular	2,342	2,535	
Charter School	0		
Total ADA/Enrollment	2,342	2,535	92.4%
Historical Average Ratio:			94.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.7%

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	2,359	2,535		
Charter School	0			
Total ADA/Enrollment	2,359	2,535	93.1%	Met
1st Subsequent Year (2020-21)				
District Regular	2,358	2,535		
Charter School				
Total ADA/Enrollment	2,358	2,535	93.0%	Met
2nd Subsequent Year (2021-22)				
District Regular	2,358	2,535		
Charter School				
Total ADA/Enrollment	2,358	2,535	93.0%	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: Basic Aid

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)	2,358.57	2,367.94	2,358.57	2,358.57
b. Prior Year ADA (Funded)		2,358.57	2,367.94	2,358.57
c. Difference (Step 1a minus Step 1b)		9.37	(9.37)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.40%	-0.40%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Economic Recovery Target Funding (current year increment)			N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		0.00	0.00	0.00
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)		0.40%	-0.40%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

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)	22,645,481.00	23,777,755.00	25,204,421.00	26,464,641.00
Percent Change from Previous Year		5.00%	6.00%	5.00%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		4.00% to 6.00%	5.00% to 7.00%	4.00% to 6.00%

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)	23,702,453.00	24,805,101.00	26,283,134.00	27,597,291.00
District's Projected Change in LCFF Revenue:		4.65%	5.96%	5.00%
Basic Aid Standard:		4.00% to 6.00%	5.00% to 7.00%	4.00% to 6.00%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The basic aid standard is between 4-6%. For 2019-20 the projected change is 4.69% which falls in the standard range. For 2020-21 it is 5.96% which is also within the standard range. And for 2022-21 the change is projected to be 5% which is within the basic aid standard.

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)	15,333,803.34	18,909,427.00	81.1%
Second Prior Year (2017-18)	15,245,054.17	18,329,765.55	83.2%
First Prior Year (2018-19)	16,053,074.00	20,263,132.00	79.2%
Historical Average Ratio:			81.2%

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%
	78.2% to 84.2%	78.2% to 84.2%	78.2% to 84.2%

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)	16,512,209.00	20,295,687.00	81.4%	Met
1st Subsequent Year (2020-21)	16,937,312.00	21,094,150.00	80.3%	Met
2nd Subsequent Year (2021-22)	17,328,317.00	21,600,843.00	80.2%	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):	0.40%	-0.40%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.60% to 10.40%	-10.40% to 9.60%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.60% to 5.40%	-5.40% to 4.60%	-5.00% to 5.00%

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)	1,240,981.00		
Budget Year (2019-20)	1,108,998.00	-10.64%	Yes
1st Subsequent Year (2020-21)	987,841.00	-10.92%	Yes
2nd Subsequent Year (2021-22)	886,386.00	-10.27%	Yes

Explanation:
(required if Yes)

The federal revenue is projected to be 10% less each year. The unrestricted federal revenue is a subsidy that is decreasing by approximately 14% each year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2018-19)	2,455,783.00		
Budget Year (2019-20)	1,967,621.00	-19.88%	Yes
1st Subsequent Year (2020-21)	2,026,650.00	3.00%	No
2nd Subsequent Year (2021-22)	2,083,396.00	2.80%	No

Explanation:
(required if Yes)

In fiscal year 2019-20, the state revenue is decreased by the one-time funds collected in 2018-19 which are not projected in the state's proposed budget.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2018-19)	2,370,039.00		
Budget Year (2019-20)	1,719,989.00	-27.43%	Yes
1st Subsequent Year (2020-21)	1,751,328.00	1.82%	No
2nd Subsequent Year (2021-22)	1,783,247.00	1.82%	No

Explanation:
(required if Yes)

The difference in local revenue from 2018-19 to 2019-20 is that no carryover amounts are included in the revenues. This will change once the books are closed at the end of the year.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2018-19)	1,144,283.00		
Budget Year (2019-20)	1,373,467.00	20.03%	Yes
1st Subsequent Year (2020-21)	1,400,211.00	1.95%	No
2nd Subsequent Year (2021-22)	1,442,692.00	3.03%	No

Explanation:
(required if Yes)

The District is projecting to do a textbook adoption in 2019-20.

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

First Prior Year (2018-19)	7,158,880.00		
Budget Year (2019-20)	5,828,543.00	-18.58%	Yes
1st Subsequent Year (2020-21)	5,843,611.00	0.26%	No
2nd Subsequent Year (2021-22)	5,299,664.00	-9.31%	Yes

Explanation:
(required if Yes)

The District projected to be fully staffed and therefore reduced the contracted services. Also there were several students that promoted to high school further reducing the NPS expenditures.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2018-19)	6,066,803.00		
Budget Year (2019-20)	4,796,608.00	-20.94%	Not Met
1st Subsequent Year (2020-21)	4,765,819.00	-0.64%	Met
2nd Subsequent Year (2021-22)	4,753,029.00	-0.27%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2018-19)	8,303,163.00		
Budget Year (2019-20)	7,202,010.00	-13.26%	Not Met
1st Subsequent Year (2020-21)	7,243,822.00	0.58%	Met
2nd Subsequent Year (2021-22)	6,742,356.00	-6.92%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

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

The federal revenue is projected to be 10% less each year. The unrestricted federal revenue is a subsidy that is decreasing by approximately 14% each year.

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

In fiscal year 2019-20, the state revenue is decreased by the one-time funds collected in 2018-19 which are not projected in the state's proposed budget.

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

The difference in local revenue from 2018-19 to 2019-20 is that no carryover amounts are included in the revenues. This will change once the books are closed at the end of the year.

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

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

The District is projecting to do a textbook adoption in 2019-20.

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

The District projected to be fully staffed and therefore reduced the contracted services. Also there were several students that promoted to high school further reducing the NPS expenditures.

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? Yes
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	31,992,728.00			
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	31,992,728.00	959,781.84	959,782.00	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	826,275.16
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	859,783.00	1,771,474.00	946,461.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	440,959.57	559,310.74	928,328.74
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(0.35)	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,300,742.22	2,330,784.74	2,701,064.90
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	28,659,443.87	29,524,571.42	31,648,707.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	28,659,443.87	29,524,571.42	31,648,707.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.5%	7.9%	8.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.5%	2.6%	2.8%

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)	(678,348.68)	18,909,427.00	3.6%	Not Met
Second Prior Year (2017-18)	1,029,357.17	18,521,482.54	N/A	Met
First Prior Year (2018-19)	(456,495.00)	20,363,132.00	2.2%	Met
Budget Year (2019-20) (Information only)	(740,655.00)	20,395,687.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2016-17)	2,944,540.00	1,980,276.25	32.7%	Not Met
Second Prior Year (2017-18)	160,811.00	1,301,927.57	N/A	Met
First Prior Year (2018-19)	2,168,867.00	2,331,284.74	N/A	Met
Budget Year (2019-20) (Information only)	1,874,789.74			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	2,359	2,359	2,359
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	31,992,728.00	33,013,286.54	33,112,605.00
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)	31,992,728.00	33,013,286.54	33,112,605.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	959,781.84	990,398.60	993,378.15
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)	959,781.84	990,398.60	993,378.15

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)	631,928.32	990,399.00	993,378.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	502,206.42	149,319.74	833,162.74
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)	841,275.16	841,275.00	841,275.00
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)	1,975,409.90	1,980,993.74	2,667,815.74
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.17%	6.00%	8.06%
District's Reserve Standard (Section 10B, Line 7):	959,781.84	990,398.60	993,378.15
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2018-19)	(6,502,929.00)			
Budget Year (2019-20)	(7,225,569.00)	722,640.00	11.1%	Not Met
1st Subsequent Year (2020-21)	(6,844,170.00)	(381,399.00)	-5.3%	Met
2nd Subsequent Year (2021-22)	(6,981,054.00)	136,884.00	2.0%	Met

1b. Transfers In, General Fund *				
First Prior Year (2018-19)	418,000.00			
Budget Year (2019-20)	418,000.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	418,000.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	418,000.00	0.00	0.0%	Met

1c. Transfers Out, General Fund *				
First Prior Year (2018-19)	100,000.00			
Budget Year (2019-20)	100,000.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	200,000.00	100,000.00	100.0%	Not Met
2nd Subsequent Year (2021-22)	200,000.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met) The contribution increased in the RRMA significantly from prior year.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

District is projecting to contribute to the cafeteria fund until it has been reorganized.

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				
Certificates of Participation				
General Obligation Bonds	8	voter approved property tax assessment	Fund 51	20,256,675
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		property tax in general fund	Fund 01	103,540

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

Lease revenue bonds	9	general fund revenue	Fund 01	3,475,000
Series A-GO Bond Measure X	30	voter approved property tax assessment	Fund 51	25,000,000
TOTAL:				48,835,215

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Budget Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	2,707,338	2,707,338	2,707,338	2,707,338
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Lease revenue bonds	325,000	300,000	285,000	250,000
Series A-GO Bond Measure X	0	0	2,172,892	1,829,418
Total Annual Payments:	3,032,338	3,007,338	5,165,230	4,786,756
Has total annual payment increased over prior year (2018-19)?		No	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase is due to the GO bonds for Measure X. These are voter approved debt and will be paid by property tax assessments of the community.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

b. Do benefits continue past age 65?

No

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

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

Actuarial

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

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

7,733,830.00
3,750,000.00
3,983,830.00
Actuarial
Apr 24, 2017

5. OPEB Contributions

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	355,000.00	355,000.00	355,000.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	355,000.00	355,000.00	355,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	355,000.00	355,000.00	355,000.00
d. Number of retirees receiving OPEB benefits	52	53	55

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	116.0	118.0	118.0	118.0

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

Aug 08, 2017

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

Yes

If Yes, date of Superintendent and CBO certification:

Apr 07, 2121

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

Yes

If Yes, date of budget revision board adoption:

Sep 15, 2017

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements

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

No		

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
135,480	139,543	141,636
1.5%	1.5%	1.5%

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	No	No
No	No	No

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	99.0	102.0	102.0	102.0

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

Nov 08, 2018

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 25, 2018

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

Yes

If Yes, date of budget revision board adoption:

Dec 08, 2018

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

--

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

7. Amount included for any tentative salary schedule increases

--	--	--

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

Classified (Non-management) Prior Year Settlements

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

No		

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
49,758	52,771	53,826
2.0%	2.0%	2.0%

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	No	No
No	No	No

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	10.0	10.0	10.0	10.0

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 26, 2019

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the district's financial system independent of the county office system?

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SACS2019 Financial Reporting Software - 2019.1.0
6/21/2019 12:08:58 PM

41-69013-0000000

July 1 Budget
2019-20 Budget
Technical Review Checks

San Bruno Park Elementary

San Mateo County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards.

EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>NEG. EFB</u>
01	0000	-1,007.58

Explanation: This will be corrected before the final budget adoption.

Total of negative resource balances for Fund 01 -1,007.58

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:

EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	0000	9790	-1,007.58

Explanation: This will be corrected by the final budget adoption.

71	0000	8919	-255,199.00
----	------	------	-------------

Explanation: This is a transfer from fund 71 to the general fund for retiree benefits. Due to the nature of this account being a trust, this was the only way to account for it in SACS.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
71	0000	-255,199.00

Explanation: This is for the transfer to the general fund for retiree benefits.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2019 Financial Reporting Software - 2019.1.0
6/21/2019 12:10:00 PM

41-69013-0000000

July 1 Budget
2018-19 Estimated Actuals
Technical Review Checks

San Bruno Park Elementary

San Mateo County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.