Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	Change (Cols. E-C/C)	2021-22 Projection (E)
	Codes			) - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)	1	1				
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	2,664,774.00	2.35%	2,727,334.00	2.27%	2,789,259.00
2. Federal Revenues	8100-8299	200,000.00	0.00%	200,000.00	0.00%	200,000.00
3. Other State Revenues	8300-8599	34,600.00	0.00%	34,600.00 465,100.00	0.00%	34,600.00 465,100.00
Other Local Revenues     Other Financing Sources	8600-8799	465,100.00	0.00%	403,100.00	0.0078	403,100.00
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	155,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(657,509.00)	0.38%	(660,000.00)	1.52%	(670,000.00)
6. Total (Sum lines A1 thru A5c)		2,706,965.00	2.22%	2,767,034.00	7.48%	2,973,959.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
a. Base Salaries				1,094,000.00		1,121,350.00
Will waster a scholars and the scholars				27,350.00		28,034.00
b. Step & Column Adjustment				27,330.00		20,034.00
c. Cost-of-Living Adjustment						
d. Other Adjustments	8073 W8502					1 1 10 20 1 00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,094,000.00	2.50%	1,121,350.00	2.50%	1,149,384.00
Classified Salaries				entialism to topical transce		
a. Base Salaries				478,500.00		490,462.00
b. Step & Column Adjustment				11,962.00		12,262.00
c. Cost-of-Living Adjustment					A STATE OF THE STA	
d. Other Adjustments					18 JA 18 JA 18	
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	478,500.00	2.50%	490,462.00	2.50%	502,724.00
3. Employee Benefits	3000-3999	674,700.00	8.00%	728,676.00	4.00%	757,823.00
Books and Supplies	4000-4999	164,850.00	5.00%	173,093.00	5.00%	181,747.00
Services and Other Operating Expenditures	5000-5999	524,560.00	5.00%	550,788.00	5.00%	578,327.00
6. Capital Outlay	6000-6999	15,000.00	-100.00%	0.00	0.00%	0.00
	-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7300-7333	0.00	0.0070	0.00	0.0070	
a. Transfers Out	7600-7629	76,250.00	-8.20%	70,000.00	0.00%	70,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,027,860.00	3.52%	3,134,369.00	3.37%	3,240,005.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(320,895.00)	أسطاعتها	(367,335.00)		(266,046,00
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		1,971,905.78		1,651,010.78		1.283,675.78
Ending Fund Balance (Form 01, the F1e)     Ending Fund Balance (Sum lines C and D1)	1	1,651,010.78		1,283,675.78		1,017,629.78
	- t	1,031,010.78		1,205,075.70		1,017,023.70
Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				er Alexandra value
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						
Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	1,651,010.78		1,283,675.78		1,017,629.78
f. Total Components of Ending Fund Balance		,,,				Transaction Committee of the Committee o
(Line D3f must agree with line D2)		1,651,010.78		1,283,675.78		1,017,629.78

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		0.0
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.0
c. Unassigned/Unappropriated (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)	9790	1,651,010.78		1,283,675.78		1,017,629.7
<ol><li>Special Reserve Fund - Noncapital Outlay (Fund 17)</li></ol>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,651,010.78		1,283,675.78		1,017,629.7

#### 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.

printed to the second of the s					en contract	
		2019-20	%		%	
	10001111 12	Budget	Change	2020-21	Change	2021-22
	Object	(Form 01)	(Cols. C-A/A) (B)	Projection (C)	(Cols. E-C/C) (D)	Projection (E)
Description	Codes	(A)	(b)	(c)	(b)	(L)
(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						
LCFF/Revenue Limit Sources	8010-8099	5,000.00	100.00%	10,000.00	0.00%	10,000.00
2. Federal Revenues	8100-8299	222,164.00	0.00%	222,164.00	0.00%	222,164.00
3. Other State Revenues	8300-8599	217,838.00	0.00%	217,838.00	0.00%	217,838.00
Other Local Revenues	8600-8799	246,499.00	0.00%	246,499.00	0.00%	246,499.00
5. Other Financing Sources	0000 0000	0.00	0.00%	0.00	0.00%	0.00
a. Transfers In b. Other Sources	8900-8929 8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	657,509.00	0.38%	660,000.00	0.00%	660,000.00
6. Total (Sum lines A1 thru A5c)	0,00 0,,,	1,349,010.00	0.56%	1,356,501.00	0.00%	1,356,501.00
B. EXPENDITURES AND OTHER FINANCING USES		13.77		CONTRACTOR OF THE PARTY OF THE		
# CONTROL OF THE WARREN THE TOTAL OF THE WARRENCE TO STOCK TO THE WARRENCE TO STOCK TO THE WARRENCE TO THE WAR						
1. Certificated Salaries		E 6		166 000 00		170,150.00
a. Base Salaries	_			166,000.00		TWO IS NO GOOD
b. Step & Column Adjustment				4,150.00		4,254.00
c. Cost-of-Living Adjustment						
d. Other Adjustments		and the same			mada, grantile so-s	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	166,000.00	2.50%	170,150.00	2.50%	174,404.00
2. Classified Salaries						
a. Base Salaries				308,471.00		316,183.00
b. Step & Column Adjustment				7,712.00		7,905.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	308,471.00	2.50%	316,183.00	2.50%	324,088.00
3. Employee Benefits	3000-3999	320,384.00	8.00%	346,015.00	4.00%	359,855.00
Books and Supplies	4000-4999	99,382.00	5.00%	104,351.00	5.00%	109,569.00
Services and Other Operating Expenditures	5000-5999	360,100.00	5.00%	378,105.00	5.00%	397,010.00
- 발생 경에 있어지면 (이번 10 mm) - 10 mm - 10 mm) - 10 mm - 10	6000-6999	0.00	0.00%	0.00	0.00%	0.00
6. Capital Outlay	537-5394 (A-175 - A-409-60		0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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
The end was are also as a constant of	7030-7099	0.00	0.0076	0.00	0.0070	0.00
10. Other Adjustments (Explain in Section F below)		1,254,337.00	4.82%	1,314,804.00	3.81%	1,364,926.00
11. Total (Sum lines B1 thru B10) C. NET INCREASE (DECREASE) IN FUND BALANCE		1,234,337.00	4.0276	1,314,804.00	3.0176	1,504,520.00
(Line A6 minus line B11)		94,673.00		41,697.00		(8,425.00)
The state of the s		24,075.00		11,027.00	an extraction of the second	(1)
D. FUND BALANCE		02 400 57		107 162 57		228,859.57
1. Net Beginning Fund Balance (Form 01, line F1e)	ł	92,489.57		187,162.57		50772 7337 75400
2. Ending Fund Balance (Sum lines C and D1)	-	187,162.57		228,859.57		220,434.57
3. Components of Ending Fund Balance	9710-9719	0.00				
a. Nonspendable	9740	187,162.83		228,859.57		220,434.57
b. Restricted	9740	187,102.83		220,039.31		220,434.37
c. Committed	0010					
Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated	y granted as					
Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.26)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		187,162.57		228,859.57		220,434.57

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					Y-THE HEET	
1. General Fund						
a. Stabilization Arrangements	9750				BOUT THE ST	
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)		1				
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.

	Onication	ed/Restricted				
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)		- 1				
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,669,774.00	2.53%	2,737,334.00	2.26%	2,799,259.00
2. Federal Revenues	8100-8299	422,164.00	0.00%	422,164.00	0.00%	422,164.00
3. Other State Revenues	8300-8599	252,438.00	0.00%	252,438.00	0.00%	252,438.00
4. Other Local Revenues	8600-8799	711,599.00	0.00%	711,599.00	0.00%	711,599.00
5. Other Financing Sources						763 59
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	155,000.00
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%	(10,000.00)
Total (Sum lines A1 thru A5c)		4,055,975.00	1.67%	4,123,535.00	5.02%	4,330,460.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						ranne and the second mount
a. Base Salaries		The Cart Cart		1,260,000.00		1,291,500.00
b. Step & Column Adjustment				31,500.00		32,288.00
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	1,260,000.00	2,50%	1,291,500.00	2.50%	1,323,788.00
Classified Salaries     Classified Salaries	1000-1777	1,200,000.00	2,5076	.,,	and the second	
				786,971.00		806,645.00
a. Base Salaries				19,674.00		20,167.00
b. Step & Column Adjustment						0.00
c. Cost-of-Living Adjustment				0.00	-	
d. Other Adjustments	AT 12 AT 12 AT 17 AT 17			0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	786,971.00	2.50%	806,645.00	2.50%	826,812.00
Employee Benefits	3000-3999	995,084.00	8.00%	1,074,691.00	4.00%	1,117,678.00
Books and Supplies	4000-4999	264,232.00	5.00%	277,444.00	5.00%	291,316.00
Services and Other Operating Expenditures	5000-5999	884,660.00	5.00%	928,893.00	5.00%	975,337.00
6. Capital Outlay	6000-6999	15,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	76,250.00	-8.20%	70,000.00	0.00%	70,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		4,282,197.00	3.90%	4,449,173.00	3.50%	4,604,931.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(226,222.00)		(325,638.00)		(274,471.00)
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		2,064,395.35		1,838,173.35		1,512,535.35
2. Ending Fund Balance (Sum lines C and D1)		1,838,173.35		1,512,535.35		1,238,064.35
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	187,162.83		228,859.57		220,434.57
c. Committed	PE 1025/90897					
Stabilization Arrangements	9750	0.00	er went	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						
Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
Unassigned/Unappropriated	9790	1,651,010.52		1,283,675.78		1,017,629.78
f. Total Components of Ending Fund Balance	************					
(Line D3f must agree with line D2)		1,838,173.35		1,512,535.35		1,238,064.35

	Unrestn	clea/Restricted				
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			2			
1. General Fund						0.00
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		150000
c. Unassigned/Unappropriated	9790	1,651,010.78		1,283,675.78		1,017,629.78
d. Negative Restricted Ending Balances						0.00
(Negative resources 2000-9999)	979Z	(0.26)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)				0.00		0.00
a. Stabilization Arrangements	9750	0.00		0.00		0.00
<ul> <li>Reserve for Economic Uncertainties</li> </ul>	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00 1,651,010.52		1,283,675.78		1,017,629.78
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		38.56%		28.85%		22.10%
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)	-	38.3076		20.0370	Harman State of the State of th	
F. RECOMMENDED RESERVES						
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):						
1. Effect the frame(s) of the SEE 14(s).						
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				
for subsequent years 1 and 2 in Columns C and E)		0.00				
for subsequent years 1 and 2 in Columns C and E)  2. District ADA		0.00				
for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d	ections)	0.00		187.00		187.00
for subsequent years 1 and 2 in Columns C and E)  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)	ections)			187.00		
for subsequent years 1 and 2 in Columns C and E)  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 proje 3. Calculating the Reserves	ections)			187.00 4,449,173.00		4,604,931.00
for subsequent years 1 and 2 in Columns C and E)  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 proje  3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11)		187.00				4,604,931.00
for subsequent years 1 and 2 in Columns C and E)  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 projection of the Reserves  a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No c. Total Expenditures and Other Financing Uses)		187.00 4,282,197.00		4,449,173.00		187.00 4,604,931.00 0.00 4,604,931.00
for subsequent years 1 and 2 in Columns C and E)  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 projection of the Reserves  a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is Note. Total Expenditures and Other Financing Uses  (Line F3a plus line F3b)		187.00 4,282,197.00 0.00		4,449,173.00		4,604,931.00
for subsequent years 1 and 2 in Columns C and E)  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 projection of the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is Note. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level		187.00 4,282,197.00 0.00		4,449,173.00		4,604,931.00
for subsequent years 1 and 2 in Columns C and E)  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 projection of the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is Note. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		187.00 4,282,197.00 0.00 4,282,197.00		4,449,173.00 0.00 4,449,173.00	6	4,604,931.00 0.00 4,604,931.00
for subsequent years 1 and 2 in Columns C and E)  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 projection of the Reserves    a. Expenditures and Other Financing Uses (Line B11)    b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is Noted. Total Expenditures and Other Financing Uses    (Line F3a plus line F3b)    d. Reserve Standard Percentage Level    (Refer to Form 01CS, Criterion 10 for calculation details)    e. Reserve Standard - By Percent (Line F3c times F3d)		187.00 4,282,197.00 0.00 4,282,197.00		4,449,173.00 0.00 4,449,173.00	6	4,604,931.00 0.00 4,604,931.00
for subsequent years 1 and 2 in Columns C and E)  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 projection of the Reserves    a. Expenditures and Other Financing Uses (Line B11)    b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is Note. Total Expenditures and Other Financing Uses    (Line F3a plus line F3b)    d. Reserve Standard Percentage Level    (Refer to Form 01CS, Criterion 10 for calculation details)    e. Reserve Standard - By Percent (Line F3c times F3d)    f. Reserve Standard - By Amount		187.00 4,282,197.00 0.00 4,282,197.00 5% 214,109.85	6	4,449,173.00 0.00 4,449,173.00 59 222,458.65	6	4,604,931.00 0.00 4,604,931.00 50 230,246.50
for subsequent years 1 and 2 in Columns C and E)  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 projection of the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is Note. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		187.00 4,282,197.00 0.00 4,282,197.00 5% 214,109.85		4,449,173.00 0.00 4,449,173.00 59 222,458.65	6	4,604,931.00 0.00 4,604,931.00 59 230,246.52 69,000.00
for subsequent years 1 and 2 in Columns C and E)  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 projection of the Reserves    a. Expenditures and Other Financing Uses (Line B11)    b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is Note. Total Expenditures and Other Financing Uses    (Line F3a plus line F3b)    d. Reserve Standard Percentage Level    (Refer to Form 01CS, Criterion 10 for calculation details)    e. Reserve Standard - By Percent (Line F3c times F3d)    f. Reserve Standard - By Amount		187.00 4,282,197.00 0.00 4,282,197.00 5% 214,109.85		4,449,173.00 0.00 4,449,173.00 59 222,458.65	6	4,604,931.00 0.00 4,604,931.00 5 230,246.5

		100	ditures by Object				- 1	
		2018	-19 Estimated Actual	S		2019-20 Budget		
Description Res.	Object ource Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES								
1) LCFF Sources	8010-8099	2,489,650.00	10,000.00	2,499,650.00	2,664,774.00	5,000.00	2,669,774.00	6.8%
2) Federal Revenue	8100-8299	277,338.98	228,208.00	505,546.98	200,000.00	222,164.00	422,164.00	-16.5%
3) Other State Revenue	8300-8599	47,765.41	182,734.43	230,499.84	34,600.00	217,838.00	252,438.00	9.5%
4) Other Local Revenue	8600-8799	382,220.66	247,908.00	630,128.66	465,100.00	246,499.00	711,599.00	12.9%
5) TOTAL, REVENUES		3,196,975.05	668,850.43	3,865,825.48	3,364,474.00	691,501.00	4,055,975.00	4.9%
B. EXPENDITURES								
1) Certificated Salaries	1000-1999	1,043,000.00	167,393.00	1,210,393.00	1,094,000.00	166,000.00	1,260,000.00	4.1%
2) Classified Salaries	2000-2999	480,741.00	291,883.00	772,624.00	478,500.00	308,471.00	786,971.00	1.99
3) Employee Benefits	3000-3999	614,994.00	327,066.00	942,060.00	674,700.00	320,384.00	995,084.00	5.69
4) Books and Supplies	4000-4999	202,503.26	149,627.26	352,130.52	164,850.00	99,382.00	264,232.00	-25.09
5) Services and Other Operating Expenditures	5000-5999	540,000.00	353,319.00	893,319.00	524,560.00	360,100.00	884,660.00	-1.09
6) Capital Outlay	6000-6999	15,000.00	331,037.00	346,037.00	15,000.00	0.00	15,000.00	-95.79
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.09
9) TOTAL, EXPENDITURES		2,896,238.26	1,620,325.26	4,516,563.52	2,951,610.00	1,254,337.00	4,205,947.00	-6.99
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		300,736.79	(951,474.83)	(650,738.04)	412,864.00	(562,836.00)	(149,972.00)	-77.0%
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.09
b) Transfers Out	7600-7629	65,000.00	0.00	65,000.00	76,250.00	0.00	76,250.00	17.3
Other Sources/Uses    a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0
3) Contributions	8980-8999	(631,839.00)	631,839.00	0.00	(657,509.00)	657,509.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		(696,839.00)	631,839.00	(65,000.00)	(733,759.00)	657,509.00	(76,250.00)	17.39

San Diego County				ted and Restricted ditures by Object					Form 0
			2018	-19 Estimated Actual	S		2019-20 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(396,102.21)	(319,635.83)	(715,738.04)	(320,895.00)	94,673.00	(226,222.00)	-68.4%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	2,368,007.99	412,125.40	2,780,133.39	1,971,905.78	92,489.57	2,064,395.35	-25.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,368,007.99	412,125.40	2,780,133.39	1,971,905.78	92,489.57	2,064,395.35	-25.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,368,007.99	412,125.40	2,780,133.39	1,971,905.78	92,489.57	2,064,395.35	-25.7%
2) Ending Balance, June 30 (E + F1e)			1,971,905.78	92,489.57	2,064,395.35	1,651,010.78	187,162.57	1,838,173.35	-11.0%
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	92,489.83	92,489.83	0.00	187,162.83	187,162.83	102.4%
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	0.09
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	1,971,905.78	(0.26)	1,971,905.52	1,651,010.78	(0.26)	1,651,010.52	-16.39

can bioge deality			Exper	ditures by Object					
			2018	3-19 Estimated Actual	ls	17.27.512.5	2019-20 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash					10100				
a) in County Treasury		9110	0.00	0.00	0.00				
Fair Value Adjustment to Cash in Coun	nty 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				

			2018	-19 Estimated Actual	S		2019-20 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	2,009,977.00	0.00	2,009,977.00	2,146,223.00	0.00	2,146,223.00	6.8
Education Protection Account State Aid - C	urrent Year	8012	338,034.00	0.00	338,034.00	387,240.00	0.00	387,240.00	14.6
State Aid - Prior Years		8019	(3,582.00)	0.00	(3,582.00)	0.00	0.00	0.00	-100.0
ax Relief Subventions Homeowners' Exemptions		8021	7,502.00	0.00	7,502.00	7,548.00	0.00	7,548.00	0.6
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.
County & District Taxes Secured Roll Taxes		8041	1,151,872.00	0.00	1,151,872.00	1,176,437.00	0.00	1,176,437.00	2.
Unsecured Roll Taxes		8042	41,783.00	0.00	41,783.00	42,322.00	0.00	42,322.00	1.
Prior Years' Taxes		8043	618.00	0.00	618.00	1,101.00	0.00	1,101.00	78.
Supplemental Taxes		8044	173,365.00	0.00	173,365.00	193,960.00	0.00	193,960.00	11.
Education Revenue Augmentation			(0.440.00)	0.00	/6 1/6 00)	(4,233.00)	0.00	(4,233.00)	-31.
Fund (ERAF)		8045	(6,146.00)	0.00	(6,146.00)	(4,233.00)	0.00	(4,200.00)	0
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0
Less: Non-LCFF									
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0
Subtotal, LCFF Sources			3,713,423.00	0.00	3,713,423.00	3,950,598.00	0.00	3,950,598.00	6
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0
Transfers to Charter Schools in Lieu of Pro	operty Taxes	8096	(1,225,663.00)	0.00	(1,225,663.00)	(1,285,824.00)	0.00	(1,285,824.00)	) 4
Property Taxes Transfers	NEC 2	8097	1,890.00	10,000.00	11,890.00	0.00	5,000.00	5,000.00	-57
LCFF/Revenue Limit Transfers - Prior Yea	irs	8099	0.00	0.00	0.00	0.00	0.00	0.00	0
TOTAL, LCFF SOURCES			2,489,650.00	10,000.00	2,499,650.00	2,664,774.00	5,000.00	2,669,774.00	6
EDERAL REVENUE									
Maintenance and Operations		8110	175,058.65	0.00	175,058.65	140,000.00	0.00	140,000.00	-20
Special Education Entitlement		8181	0.00	46,958.00	46,958.00	0.00	46,958.00	46,958.00	-
Special Education Discretionary Grants		8182	0.00	4,980.00	4,980.00	0.00	4,444.00	4,444.00	-10
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	
Forest Reserve Funds		8260	70,000.00	0.00	70,000.00	50,000.00	0.00	50,000.00	
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	
nteragency Contracts Between LEAs		8285	0.00	50,715.00	50,715.00	0.00	50,715.00	50,715.00	
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	
Title I, Part A, Basic	3010	8290		78,697.00	78,697.00		77,187.00	77,187.00	-
Title I, Part D, Local Delinquent				0.00	0.00		0.00	0.00	
Programs	3025	8290		13,173.00	13,173.00		10,668.00	10,668.00	
Title II, Part A, Supporting Effective Instruct	tion 4035	8290		13,173,00	13,173.00	- Halisa	.0,000.00	. 5,000.00	
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0

			2018	-19 Estimated Actuals	S		2019-20 Budget		_
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner				1				- 1	
Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041,								
Other NCLB / Every Student Succeeds Act	3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		20,000.00	20,000.00		12,860.00	12,860.00	-35.7%
Career and Technical				2,239.00	2,239.00		2,432.00	2,432.00	8.6%
Education	3500-3599	8290 8290	32,280.33	11,446.00	43,726.33	10,000.00	16,900.00	26,900.00	-38.5%
All Other Federal Revenue	All Other	8290	277,338.98	228,208.00	505,546.98	200,000.00	222,164.00	422,164.00	-16.5%
TOTAL, FEDERAL REVENUE OTHER STATE REVENUE			277,550.50	220,200.00	535 5 444				
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	
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	
Mandated Costs Reimbursements		8550	20,323.00	0.00	20,323.00	7,600.00	0.00	7,600.00	1
Lottery - Unrestricted and Instructional Materials		8560	27,442.41	9,719.43	37,161.84	27,000.00	9,500.00	36,500.00	-1.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	11 27-50
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.09
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.09
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.09
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.09
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.09
Career Technical Education Incentive Grant Program	6387	8590		69,500.00	69,500.00		0.00	0.00	-100.09
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.09
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	The second
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	
All Other State Revenue	All Other	8590	0.00	103,515.00	103,515.00	0.00	208,338.00	208,338.00	
TOTAL, OTHER STATE REVENUE			47,765.41	182,734.43	230,499.84	34,600.00	217,838.00	252,438.00	9.59

			2018-	19 Estimated Actuals			2019-20 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE	11000011000000		1.7						
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	
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				0.00	0.00	0.00	0.00	0.00	0.0%
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.07
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	0.09
Leases and Rentals		8650	1,350.00	0.00	1,350.00	100.00	0.00	100.00	-92.69
Interest		8660	24,870.66	0.00	24,870.66	20,000.00	0.00	20,000.00	-19.69
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	e.	8671	0.00	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Interagency Services		8677	0.00	126,399.00	126,399.00	0.00	126,399.00	126,399.00	0.09
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Local Revenue		8699	356,000.00	500.00	356,500.00	445,000.00	100.00	445,100.00	24.99
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	0.09
Transfers of Apportionments Special Education SELPA Transfers				2.00	0.00		0.00	0.00	0.0
From Districts or Charter Schools	6500	8791		0.00	121,009.00		120,000.00	120,000.00	
From County Offices From JPAs	6500 6500	8792 8793		121,009.00	0.00		0.00	0.00	
ROC/P Transfers		2020		2.22	0.00		0.00	0.00	0.0
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	
From County Offices	6360	8792		0.00	0.00		0.00	0.00	
From JPAs Other Transfers of Apportionments	6360	8793		0.00	0.00		0.00	0.00	0.0
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	
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	
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL, OTHER LOCAL REVENUE			382,220.66	247,908.00	630,128.66	465,100.00	246,499.00	711,599.00	12.9

	-	2018-	-19 Estimated Actual	S		2019-20 Budget	area or steen	000000000000000000000000000000000000000
escription Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Colum C & F
ERTIFICATED SALARIES								
					14		0.101720214.21	3.1
Certificated Teachers' Salaries	1100	913,000.00	167,393.00	1,080,393.00	966,000.00	166,000.00	1,132,000.00	4.
Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00	0.00	0
Certificated Supervisors' and Administrators' Salaries	1300	130,000.00	0.00	130,000.00	128,000.00	0.00	128,000.00	-1
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.00	0
TOTAL, CERTIFICATED SALARIES		1,043,000.00	167,393.00	1,210,393.00	1,094,000.00	166,000.00	1,260,000.00	4
LASSIFIED SALARIES								
Classified Instructional Salaries	2100	103,741.00	145,263.00	249,004.00	94,000.00	165,260.00	259,260.00	4
Classified Support Salaries	2200	103,000.00	11,000.00	114,000.00	110,000.00	13,211.00	123,211.00	8
Classified Supervisors' and Administrators' Salaries	2300	96,000.00	0.00	96,000.00	94,000.00	0.00	94,000.00	-2
Clerical, Technical and Office Salaries	2400	177,000.00	128,000.00	305,000.00	175,500.00	130,000.00	305,500.00	C
Other Classified Salaries	2900	1,000.00	7,620.00	8,620.00	5,000.00	0.00	5,000.00	-42
TOTAL, CLASSIFIED SALARIES	2500	480,741.00	291,883.00	772,624.00	478,500.00	308,471.00	786,971.00	1
MPLOYEE BENEFITS		400,741.00	231,000.00	112,021.00	170,000,000			
MPLOTEE BENEFITS						1		
STRS	3101-3102	154,034.00	97,421.00	251,455.00	105,000.00	107,350.00	212,350.00	-15
PERS	3201-3202	101,105.00	69,863.00	170,968.00	132,000.00	48,600.00	180,600.00	
DASDI/Medicare/Alternative	3301-3302	64,608.00	41,685.00	106,293.00	72,550.00	50,271.00	122,821.00	15
Health and Welfare Benefits	3401-3402	217,973.00	101,946.00	319,919.00	287,650.00	94,050.00	381,700.00	19
Jnemployment Insurance	3501-3502	13,919.00	5,646.00	19,565.00	7,400.00	7,007.00	14,407.00	-2
Workers' Compensation	3601-3602	23,355.00	10,505.00	33,860.00	30,100.00	13,106.00	43,206.00	2
OPEB, Allocated	3701-3702	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	- 0
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	- 0
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL, EMPLOYEE BENEFITS		614,994.00	327,066.00	942,060.00	674,700.00	320,384.00	995,084.00	
OOKS AND SUPPLIES								
								GLS.
Approved Textbooks and Core Curricula Materials	4100	7,000.00	5,700.00	12,700.00	17,000.00	5,700.00	22,700.00	7
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.00	1
Materials and Supplies	4300	195,503.26	142,727.26	338,230.52	147,850.00	92,682.00	240,532.00	-2
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.00	
Food	4700	0.00	1,200.00	1,200.00	0.00	1,000.00	1,000.00	-1
TOTAL, BOOKS AND SUPPLIES		202,503.26	149,627.26	352,130.52	164,850.00	99,382.00	264,232.00	-2
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.00	
Travel and Conferences	5200	26,390.00	58,101.00	84,491.00	27,250.00	44,550.00	71,800.00	-1
Dues and Memberships	5300	7,760.00	2,000.00	9,760.00	7,760.00	2,000.00	9,760.00	
Insurance	5400 - 5450	35,000.00	0.00	35,000.00	10,000.00	0.00	10,000.00	-7
Operations and Housekeeping				II.		2/		
Services	5500	98,500.00	0.00	98,500.00	101,500.00	0.00	101,500.00	
Rentals, Leases, Repairs, and	5000	44 500 00	5 000 00	10 500 00	17,000.00	5,000.00	22,000.00	1
Noncapitalized Improvements	5600	14,500.00	5,000.00	19,500.00	1000000			
Transfers of Direct Costs	5710	0.00	0.00	0.00		0.00	0.00	
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.00	
Professional/Consulting Services and Operating Expenditures	5800	335,850.00	288,218.00	624,068.00	344,050.00	308,550.00	652,600.00	
Communications	5900	22,000.00	0.00	22,000.00	17,000.00	0.00	17,000.00	
TOTAL, SERVICES AND OTHER								

			2018	-19 Estimated Actua	ls		2019-20 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	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%
10 NO		6400	15,000.00	331,037.00	346,037.00	15,000.00	0.00	15,000.00	-95.7%
Equipment Sectorment		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		0300	15,000.00	331,037.00	346,037.00	15,000.00	0.00	15,000.00	-95.7%
TOTAL, CAPITAL OUTLAY OTHER OUTGO (excluding Transfers of In	direct Costs)		15,000.00	331,037.00	340,037.00	13,000.00	0.00	10,000.00	
JINER OUTGO (excluding Translers of in	unect 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 Paym Payments to Districts or Charter Schools	ents	7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Special Education SELPA Transfers of App To Districts or Charter Schools	portionments 6500	7221		0.00	0.00		0.00	0.00	0.09
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.09
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.09
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.09
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.09
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.09
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Debt Service Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	
	are of Indirect Costs)	7400	0.00	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transf OTHER OUTGO - TRANSFERS OF INDIRE			3.00	3.00	0.00	3.00			
Total Control		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	100000
Transfers of Indirect Costs - Interfund  TOTAL, OTHER OUTGO - TRANSFERS O	F INDIRECT COSTS	1300	0.00	0.00	0.00	0.00	0.00	0.00	0.000
TOTAL, OTHER GOTGO - HAROFERS O			0.50	5.00	2.00				
TOTAL, EXPENDITURES			2,896,238.26	1,620,325.26	4,516,563.52	2,951,610.00	1,254,337.00	4,205,947.00	-6.9

			Expenditures by Object  2018-19 Estimated Actuals  2019-20 Budget						
			2018-	19 Estimated Actual			2019-20 Budget		ov pitt
escription	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
NTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	35,000.00	0.00	35,000.00	25,600.00	0.00	25,600.00	-26.9%
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	
To: Cafeteria Fund		7616	30,000.00	0.00	30,000.00	50,650.00	0.00	50,650.00	0000000
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	
(b) TOTAL, INTERFUND TRANSFERS OUT			65,000.00	0.00	65,000.00	76,250.00	0.00	76,250.00	17.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Capital Assets Other Sources		6933	0.00	0.00	0.00	0.00	0,00		
Transfers from Funds of									
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.09
USES									
Transfers of Funds from		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Lapsed/Reorganized LEAs			0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	
(d) TOTAL, USES CONTRIBUTIONS	***************************************		0.30	5.30					
Contributions from Unrestricted Revenues		8980	(631,839.00)	631,839.00	0.00	(657,509.00)	657,509.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS		aven-rivated	(631,839.00)	631,839.00	0.00	(657,509.00)	657,509.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(696,839.00)	631,839.00	(65,000.00)	(733,759.00)	657,509.00	(76,250.00	)) 17.39

			2018-	-19 Estimated Actual	s		2019-20 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	2,489,650.00	10,000.00	2,499,650.00	2,664,774.00	5,000.00	2,669,774.00	6.8%
2) Federal Revenue		8100-8299	277,338.98	228,208.00	505,546.98	200,000.00	222,164.00	422,164.00	-16.5%
3) Other State Revenue		8300-8599	47,765.41	182,734.43	230,499.84	34,600.00	217,838.00	252,438.00	9.5%
4) Other Local Revenue		8600-8799	382,220.66	247,908.00	630,128.66	465,100.00	246,499.00	711,599.00	12.9%
5) TOTAL, REVENUES			3,196,975.05	668,850.43	3,865,825.48	3,364,474.00	691,501.00	4,055,975.00	4.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,539,356.00	967,375.26	2,506,731.26	1,588,860.00	888,976.00	2,477,836.00	-1.2%
2) Instruction - Related Services	2000-2999		213,327.26	0.00	213,327.26	178,000.00	0.00	178,000.00	-16.6%
3) Pupil Services	3000-3999		346,265.00	6,950.00	353,215.00	369,050.00	13,311.00	382,361.00	8.3%
4) Ancillary Services	4000-4999		27,050.00	0.00	27,050.00	15,550.00	0.00	15,550.00	-42.5%
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		648,840.00	8,000.00	656,840.00	680,700.00	6,500.00	687,200.00	4.6%
8) Plant Services	8000-8999		121,400.00	638,000.00	759,400.00	119,450.00	345,550.00	465,000.00	-38.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,896,238.26	1,620,325.26	4,516,563.52	2,951,610.00	1,254,337.00	4,205,947.00	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B:	10)		300,736.79	(951,474.83)	(650,738.04)	412,864.00	(562,836.00)	(149,972.00)	-77.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.09
a) Transfers In		7600-7629	65,000.00	0.00	65,000.00	76,250.00	0.00	76,250.00	17.39
b) Transfers Out		1000-1029	05,000.00	0.00	55,000.00	. 0,200.00	2.30	, 0,200,00	
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions		8980-8999	(631,839.00)	631,839.00	0.00	(657,509.00)	657,509.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/U	ISES		(696,839.00)	631,839.00	(65,000.00)	(733,759.00)	657,509.00	(76,250.00)	17.39

		2018	-19 Estimated Actual	s		2019-20 Budget		
Description Funct	Object ion Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(396,102.21)	(319,635.83)	(715,738.04)	(320,895.00)	94,673.00	(226,222.00)	-68.4%
F. FUND BALANCE, RESERVES								
Beginning Fund Balance     As of July 1 - Unaudited	9791	2,368,007.99	412,125.40	2,780,133.39	1,971,905.78	92,489.57	2,064,395.35	-25.7%
b) Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		2,368,007.99	412,125.40	2,780,133.39	1,971,905.78	92,489.57	2,064,395.35	-25.7%
d) Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)		2,368,007.99	412,125.40	2,780,133.39	1,971,905.78	92,489.57	2,064,395.35	-25.7%
2) Ending Balance, June 30 (E + F1e)		1,971,905.78	92,489.57	2,064,395.35	1,651,010.78	187,162.57	1,838,173.35	-11.09
Components of Ending Fund Balance a) Nonspendable Revolving Cash	9711	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Stores	9712	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Prepaid Items	9713	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Others	9719	0.00	0.00	0.00	0.00	0.00	0.00	0.09
b) Restricted	9740	0.00	92,489.83	92,489.83	0.00	187,162.83	187,162.83	102.49
c) Committed Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Commitments (by Resource/Object)	9760	0.00	0.00	0.00	0.00	0.00	0.00	0.09
d) Assigned								
Other Assignments (by Resource/Object)	9780	0.00	0.00	0.00	0.00	0.00	0.00	0.09
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Unassigned/Unappropriated Amount	9790	1,971,905.78	(0.26)	1,971,905.52	1,651,010.78	(0.26)	1,651,010.52	-16.39

### July 1 Budget General Fund Exhibit: Restricted Balance Detail

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Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
6230	California Clean Energy Jobs Act	10,249.81	10,249.81
6300	Lottery: Instructional Materials	719.43	1,219.43
6512	Special Ed: Mental Health Services	41,637.89	41,637.89
9010	Other Restricted Local	39,882.70	134,055.70
Total, Restric	cted Balance	92,489.83	187,162.83

## July 1 Budget Child Development Fund Expenditures by Object

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	67,100.00	77,100.00	14.9%
4) Other Local Revenue		8600-8799	100.00	100.00	0.0%
5) TOTAL, REVENUES			67,200.00	77,200.00	14.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	13,000.00	6,700.00	-48.5%
2) Classified Salaries		2000-2999	48,865.00	55,865.00	14.3%
3) Employee Benefits		3000-3999	36,035.00	38,035.00	5.6%
4) Books and Supplies		4000-4999	1,650.00	1,050.00	-36.49
5) Services and Other Operating Expenditures		5000-5999	2,550.00	1,050.00	-58.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.09
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	0.09
9) TOTAL, EXPENDITURES	10.760.000		102,100.00	102,700.00	0.69
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	and the second		(34,900.00)	(25,500.00)	-26.99
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	35,000.00	25,600.00	-26.99
b) Transfers Out		7600-7629	0.00	0.00	0.09
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			35,000.00	25,600.00	-26.99

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND			100.00	100.00	0.0%
BALANCE (C + D4)  F. FUND BALANCE, RESERVES			100.00	100.00	0.070
Beginning Fund Balance     As of July 1 - Unaudited		9791	4,611.62	4,711.62	2.2%
a) As of July 1 - Gradulted		15/4 Miller (1			
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,611.62	4,711.62	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,611.62	4,711.62	2.2%
2) Ending Balance, June 30 (E + F1e)			4,711.62	4,811.62	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,711.62	4,811.62	2.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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%

# July 1 Budget Child Development Fund Expenditures by Object San Diego County

Warner Unified

	A I VALUE		249		
Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasu	īv	9111	0.00		
b) in Banks	.9.	9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
		9140	0.00		
e) Collections Awaiting Deposit		9150	0.00		
2) Investments			0.00		
3) Accounts Receivable		9200			
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		14 10 11 11 11	0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS	71875-2-715	-7108301 <del>- 1</del> 1	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					
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	110000100				
		8220	0.00	0.00	0.0%
Child Nutrition Programs		8285	0.00	0.00	0.0%
Interagency Contracts Between LEAs	2010				0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	
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	60,000.00	70,000.00	16.7%
All Other State Revenue	All Other	8590	7,100.00	7,100.00	0.0%
TOTAL, OTHER STATE REVENUE	1/2500m)		67,100.00	77,100.00	14.9%
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	100.00	100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investmen	ts	8662	0.00	0.00	0.09
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.09
Interagency Services		8677	0.00	0.00	0.09
All Other Fees and Contracts		8689	0.00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			100.00	100.00	0.09
TOTAL, REVENUES			67,200.00	77,200.00	14.9%

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Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
			2.00	0.00	0.0%
Certificated Teachers' Salaries		1100	0.00	0.00	
Certificated Pupil Support Salaries		1200	0.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries		1300	13,000.00	6,700.00	-48.59
Other Certificated Salaries		1900	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES			13,000.00	6,700.00	-48.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	48,865.00	55,865.00	14.39
Classified Support Salaries		2200	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			48,865.00	55,865.00	14.3
EMPLOYEE BENEFITS					
OTDO		3101-3102	2,800.00	2,300.00	-17.9
STRS		3201-3202	9,305.00	10,205.00	9.7
PERS (Allowedia)		3301-3302	3,710.00	4,210.00	13.5
OASDI/Medicare/Alternative		3401-3402	19,100.00	20,200.00	5.8
Health and Welfare Benefits			110.00	110.00	0.0
Unemployment Insurance		3501-3502		1,010.00	0.0
Workers' Compensation		3601-3602	1,010.00	0.00	0.0
OPEB, Allocated		3701-3702	0.00		
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			36,035.00	38,035.00	5.6
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	1,650.00	1,050.00	-36.4
Noncapitalized Equipment		4400	0.00	0.00	0.0
Food		4700	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			1,650.00	1,050.00	-36.4

Description Re	esource Codes Object	Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	51	00	0.00	0.00	0.0%
Travel and Conferences	52	:00	50.00	50.00	0.0%
Dues and Memberships	53	00	0.00	0.00	0.0%
Insurance	5400-	-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	55	500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	56	000	0.00	0.00	0.0%
Transfers of Direct Costs	57	10	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	57	<b>'</b> 50	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	58	300	2,500.00	1,000.00	-60.0%
Communications	59	900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	JRES		2,550.00	1,050.00	-58.8%
CAPITAL OUTLAY				. 85	
Land	61	100	0.00	0.00	0.0%
Land Improvements	61	170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	62	200	0.00	0.00	0.0%
Equipment	64	100	0.00	0.00	0.0%
Equipment Replacement	65	500	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	72	299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	74	438	0.00	0.00	0.09
Other Debt Service - Principal	74	439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	ests)		0.00	0.00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund	73	350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	STS		0.00	0.00	0.0%
TOTAL, EXPENDITURES			102,100.00	102,700.00	0.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS		A			
INTERFUND TRANSFERS IN					
From: General Fund		8911	35,000.00	25,600.00	-26.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	2.02		35,000.00	25,600.00	-26.9%
INTERFUND TRANSFERS OUT	5				
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	F = 4.64 (4.99)		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			4		
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			35,000.00	25,600.00	-26.9%
			1 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	67,100.00	77,100.00	14.9%
4) Other Local Revenue		8600-8799	100.00	100.00	0.0%
5) TOTAL, REVENUES			67,200.00	77,200.00	14.9%
B. EXPENDITURES (Objects 1000-7999)				2	
1) Instruction	1000-1999		89,100.00	96,000.00	7.7%
2) Instruction - Related Services	2000-2999		13,000.00	6,700.00	-48.5%
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	Sala and a	A	102,100.00	102,700.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(34,900.00)	(25,500.00)	-26.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929	35,000.00	25,600.00	-26.9%
a) Transfers In		7600-7629	0.00	0.00	0.0%
b) Transfers Out		1000-1029	0.00	0.00	5.070
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			35,000.00	25,600.00	-26.9%

# July 1 Budget Child Development Fund Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100.00	100.00	0.0%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	4,611.62	4,711.62	2.2%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			4,611.62	4,711.62	2.2%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			4,611.62	4,711.62	2.2%	
2) Ending Balance, June 30 (E + F1e)			4,711.62	4,811.62	2.1%	
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	4,711.62	4,811.62	2.1%	
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
d) Assigned Other Assignments (by Resource/Object)		9780	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%	

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### July 1 Budget Child Development Fund Exhibit: Restricted Balance Detail

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Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
6105	Child Development: California State Preschool Program	0.02	0.02
9010	Other Restricted Local	4,711.60	4,811.60
Total, Restr	icted Balance	4,711.62	4,811.62

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	130,000.00	130,000.00	0.0%
3) Other State Revenue		8300-8599	61,500.00	1,500.00	-97.6%
4) Other Local Revenue		8600-8799	2,450.00	2,450.00	0.0%
5) TOTAL, REVENUES	- Constitution of the Cons		193,950.00	133,950.00	-30.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	65,000.00	78,000.00	20.0%
3) Employee Benefits		3000-3999	37,000.00	42,600.00	15.1%
4) Books and Supplies		4000-4999	117,000.00	61,000.00	-47.9%
5) Services and Other Operating Expenditures		5000-5999	5,000.00	3,000.00	-40.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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			224,000.00	184,600.00	-17.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,050.00)	(50,650.00)	68.6%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	30,000.00	50,650.00	68.89
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			30,000.00	50,650.00	68.89

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND			(50.00)	0.00	-100.0%
BALANCE (C + D4)			(50.00)	0.00	-100.070
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance				Void to a file of the control of the	2.00
a) As of July 1 - Unaudited		9791	19,038.31	18,988.31	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,038.31	18,988.31	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,038.31	18,988.31	-0.3%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			18,988.31	18,988.31	0.0%
a) Nonspendable		08/00/00			0.00
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,988.31	18,988.31	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	0.09
d) Assigned Other Assignments		9780	0.00	0.00	0.09
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

	***************************************				
			2045 45	2040-20	Doroont
Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	0.00		
The county Treasury      The county Treasury      The county Treasury  The county Treasury  The county Treasury  The county Treasury  The county Treasury  The county Treasury  The county Treasury  The county Treasury	rv	9111	0.00		
b) in Banks	.,	9120	0.00		
c) in Revolving Cash Account		9130	0.00		
2014 (1996) 1994-950 (1996) 1994-950 (1996) 1996-950 (1996) 19		9135	0.00		
d) with Fiscal Agent/Trustee		9140	0.00		
e) Collections Awaiting Deposit			0.00		
2) Investments		9150			
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	- Application		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					
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		

Donat de la constante de la co	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Description	Resource Codes	Object codes	Estillated Actuals	Duaget	Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	130,000.00	130,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			130,000.00	130,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	61,500.00	1,500.00	-97.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			61,500.00	1,500.00	-97.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,350.00	2,350.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100.00	100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	ts	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		4.00	2,450.00	2,450.00	0.0%
TOTAL, REVENUES			193,950.00	133,950.00	-30.9%

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	55,000.00	68,000.00	23.69
Classified Supervisors' and Administrators' Salaries		2300	5,000.00	0.00	-100.09
Clerical, Technical and Office Salaries		2400	5,000.00	10,000.00	100.09
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			65,000.00	78,000.00	20.09
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	11,000.00	15,000.00	36.49
OASDI/Medicare/Alternative		3301-3302	4,900.00	7,500.00	53.19
Health and Welfare Benefits		3401-3402	19,000.00	18,000.00	-5.39
Unemployment Insurance		3501-3502	100.00	100.00	0.0
Workers' Compensation		3601-3602	2,000.00	2,000.00	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			37,000.00	42,600.00	15.1
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	61,500.00	500.00	-99.2
Noncapitalized Equipment		4400	0.00	0.00	0.0
Food		4700	55,500.00	60,500.00	9.0
TOTAL, BOOKS AND SUPPLIES			117,000.00	61,000.00	-47.9

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	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improveme	ents	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	5,000.00	3,000.00	-40.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEN	DITURES		5,000.00	3,000.00	-40.0%
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	21  22		0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs	s)				
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	ct Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS		0.00	0.00	0.0%
TOTAL, EXPENDITURES			224,000.00	184,600.00	-17.6%

Manager Manage					
Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	30,000.00	50,650.00	68.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	50,650.00	68.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		27	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					
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)			30,000.00	50,650.00	68.89

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	130,000.00	130,000.00	0.0%
3) Other State Revenue		8300-8599	61,500.00	1,500.00	-97.6%
4) Other Local Revenue		8600-8799	2,450.00	2,450.00	0.0%
5) TOTAL, REVENUES			193,950.00	133,950.00	-30.9%
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		224,000.00	184,600.00	-17.6%
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			224,000.00	184,600.00	-17.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)	203/2017/00		(30,050.00)	(50,650.00)	68.6%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	30,000.00	50,650.00	68.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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			30,000.00	50,650.00	68.89

# July 1 Budget Cafeteria Special Revenue Fund Expenditures by Function

THE RESERVE OF THE PERSON OF T					
Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(50.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,038.31	18,988.31	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,038.31	18,988.31	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,038.31	18,988.31	-0.3%
2) Ending Balance, June 30 (E + F1e)			18,988.31	18,988.31	0.0%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
9.		9712	0.00	0.00	0.0%
Stores					0.0%
Prepaid Items		9713	0.00	0.00	
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,988.31	18,988.31	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%

### July 1 Budget Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

Warner Unified San Diego County 37 75416 0000000 Form 13

		2018-19	2019-20
Resource	Description	Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	18,647.07	18,547.07
9010	Other Restricted Local	341.24	441.24
Total, Restr	icted Balance	18,988.31	18,988.31

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
A. REVENUES					W
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	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	Company of the Compan		0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,000.00	1,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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)	- CONTRACTOR OF THE CONTRACTOR		1,000.00	1,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	150,641.75	151,641.75	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			150,641.75	151,641.75	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			150,641.75	151,641.75	0.7%
2) Ending Balance, June 30 (E + F1e)			151,641.75	152,641.75	0.7%
Components of Ending Fund Balance					
a) Nonspendable		255700		0.00	0.00/
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			Amore at meniumon	T LODGE THEORY IN THE STATE	
Other Assignments		9780	151,641.75	152,641.75	0.7%
e) Unassigned/Unappropriated		gggen.com			0.00
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

A STATE OF THE STA	A CONTRACTOR OF THE PARTY OF TH				
December 1997	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Description	Resource Codes	Object Codes	Louinated Actuals	Dudget	Dinordino
G. ASSETS 1) Cash					
a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasu	ry	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					
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	A decision of the second				
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		3000	0.00	ľ	
			3.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Warner Unified San Diego County

				1/2004	
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	1,000.00	1,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	s	8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	0.0%
TOTAL, REVENUES			1,000.00	1,000.00	0.0%

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	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.0%
5) TOTAL, REVENUES	THE PARTY OF THE P		1,000.00	1,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
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)	anauraa.		1,000.00	1,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		8900-8929	0.00	0.00	0.0%
a) Transfers In					0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.07
Other Sources/Uses     Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

			,11		D. S. C. S.
Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,000.00	1,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	150,641.75	151,641.75	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			150,641.75	151,641.75	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			150,641.75	151,641.75	0.7%
2) Ending Balance, June 30 (E + F1e)			151,641.75	152,641.75	0.7%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	151,641.75	152,641.75	0.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Warner Unified San Diego County

### July 1 Budget Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

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Printed: 6/10/2019 9:45 AM

Resource Description		2018-19 Estimated Actuals	2019-20 Budget
Total, Restr	icted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,116.80	200.00	-90.6%
5) TOTAL, REVENUES	The second section is a second se		2,116.80	200.00	-90.6%
B. EXPENDITURES					
Certificated Salaries		1000-1999	0.00	0.00	0.0%
Classified Salaries		2000-2999	0.00	0.00	0.0%
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		X-24	0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		and the party	2,116.80	200.00	-90.6%
D. OTHER FINANCING SOURCES/USES					
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		0000 0000	200	0.00	0.0%
a) Sources		8930-8979	0.00	0.00	
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)	- ANNO ANNO ANNO ANNO ANNO ANNO ANNO ANN		2,116.80	200.00	-90.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,216.27	37,333.07	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,216.27	37,333.07	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,216.27	37,333.07	6.0%
2) Ending Balance, June 30 (E + F1e)			37,333.07	37,533.07	0.5%
Components of Ending Fund Balance		Y			
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	9,036.80	9,136.80	1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					ie. 10
Other Assignments		9780	28,296.27	28,396.27	0.49
e) Unassigned/Unappropriated		Venezi este care			
Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

A. Hart de la company					
Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasu	IIV	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		
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	STATE OF THE STATE				
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		
		9650	0.00		
5) Unearned Revenue 6) TOTAL, LIABILITIES		3000	0.00		
	18.58		0.00		
J. DEFERRED INFLOWS OF RESOURCES		9690	0.00		
Deferred Inflows of Resources     TOTAL DEFERRED INFLOWS		3030	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

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Form 25

# July 1 Budget Capital Facilities Fund Expenditures by Object

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		Y			
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	200.00	100.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts	9				
Mitigation/Developer Fees		8681	1,916.80	100.00	-94.8%
Other Local Revenue		್ಷವನ್ನಾನವ			
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			2,116.80	200.00	-90.69
TOTAL, REVENUES	**************************************		2,116.80	200.00	-90.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES	Nessures order			•	
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	0.09
OPEB, Allocated		3701-3702	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.09
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.09
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	0.00	0.00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.09

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 Improveme	nts	5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	DITURES		0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.09
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs	)				
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.09
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirec	t Costs)		0.00	0.00	0.09
TOTAL, EXPENDITURES			0.00	0.00	0.09

	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Description  NTERFUND TRANSFERS	Resource Codes	Object Codes	Estimated Actuals	Dadget	
NIERFUND IRANSFERS					
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/		7613	0.00	0.00	0.0%
County School Facilities Fund  Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
		7013	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT  DTHER SOURCES/USES			0.00	0.00	0.070
OTHER SOURCES/USES					
SOURCES				1	
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	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.09

# July 1 Budget Capital Facilities Fund Expenditures by Function

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	2,116.80	200.00	-90.6%
5) TOTAL, REVENUES	O STATE OF THE STA		2,116.80	200.00	-90.6%
B. EXPENDITURES (Objects 1000-7999)				4	
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)  D. OTHER FINANCING SOURCES/USES			2,116.80	200.00	-90.6%
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,116.80	200.00	-90.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,216.27	37,333.07	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,216.27	37,333.07	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,216.27	37,333.07	6.0%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			37,333.07	37,533.07	0.5%
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	9,036.80	9,136.80	1.1%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	28,296.27	28,396.27	0.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Warner Unified San Diego County

### July 1 Budget Capital Facilities Fund Exhibit: Restricted Balance Detail

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Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
9010	Other Restricted Local	9,036.80	9,136.80
Total, Restric	cted Balance	9,036.80	9,136.80

	2018-19 Estimated Actuals			2019-20 Budget			
Description	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 &				į.			
Hospital, Special Day Class, Continuation							
Education, Special Education NPS/LCI							
and Extended Year, and Community Day							
School (includes Necessary Small School					22222	71222	
ADA)	178.00	178.00	178.00	187.00	187.00	187.00	
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	1						
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	170.00	470.00	470.00	407.00	407.00	107.00	
(Sum of Lines A1 through A3)	178.00	178.00	178.00	187.00	187.00	187.00	
5. District Funded County Program ADA			Ţ		-		
a. County Community Schools							
b. Special Education-Special Day Class							
c. Special Education-NPS/LCI							
d. Special Education Extended Year			ļ				
e. Other County Operated Programs:							
Opportunity Schools and Full Day							
Opportunity Classes, Specialized Secondary							
Schools f. County School Tuition Fund			5				
(Out of State Tuition) [EC 2000 and 46380]							
g. Total, District Funded County Program ADA							
(Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00	
6. TOTAL DISTRICT ADA	5.00	3.00	0.00	3.00	5.00	0.00	
(Sum of Line A4 and Line A5g)	178.00	178.00	178.00	187.00	187.00	187.00	
7. Adults in Correctional Facilities	175.00	173.00	170.00	101.00	107.00		
8. Charter School ADA							
(Enter Charter School ADA using						THE PARTY	
Tab C. Charter School ADA)							

2.170.8	INUAL BUDGET REPORT: y 1, 2019 Budget Adoption				
	Insert "X" in applicable boxes:				
х	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.				
х	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: Warner USD District Office Place: Warner USD Cafeteria				
	Date: <u>June 03, 2019</u> Date: <u>June 07, 2019</u> Time: 05:00 PM				
	Adoption Date: June 11, 2019				
	Signed:				
	Clerk/Secretary of the Governing Board				
	(Original signature required)				
	Contact person for additional information on the budget reports:				
	Name: Andrea Sissons Telephone: 760-782-3517				
	Title: Chief Business Official E-mail: andrea.sissons@warnerusd.net				

# Criteria and Standards Review Summary

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

RITER	RIA 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.	х	

ITER	IA AND STANDARDS (continu	ed)	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.		Х
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		Х
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.	х	
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.		х
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.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	х	
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.	х	

UPPLE	MENTAL 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?	х	
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?	х	
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

JPPLE	MENTAL INFORMATION (con	tinued)	No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	х	
		<ul> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?</li> </ul>	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		If yes, are they lifetime benefits?	Х	
		<ul> <li>If yes, do benefits continue beyond age 65?</li> </ul>	Х	
		<ul> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		Х
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	х	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
1,22,423	Agreements	<ul> <li>Certificated? (Section S8A, Line 1)</li> </ul>	Х	
		<ul> <li>Classified? (Section S8B, Line 1)</li> </ul>	X	
		<ul> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>	Х	
S9	Local Control and Accountability Plan (LCAP)	<ul> <li>Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?</li> </ul>		X
	*	<ul> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>	Jun 1	1, 2019
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		x

DITIO	ONAL 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	
<del>\</del> 2	Independent Position Control	Is personnel position control independent from the payroll system?		х
43	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	
<b>A</b> 5	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?	х	

DDITIO	ONAL FISCAL INDICATORS (co	ontinued)	No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
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).	х	
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?	х	

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	1,210,393.00	301	0.00	303	1,210,393.00	305	0.00		307	1,210,393.00	309
2000 - Classified Salaries	772,624.00	311	0.00	313	772,624.00	315	98,000.00		317	674,624.00	319
3000 - Employee Benefits	942,060.00	321	40,000.00	323	902,060.00	325	35,965.00		327	866,095.00	329
4000 - Books, Supplies Equip Replace. (6500)	352,130.52	331	1,200.00	333	350,930.52	335	110,100.00		337	240,830.52	339
5000 - Services & 7300 - Indirect Costs	893,319.00	341	0.00	343	893,319.00	345	122,760.00		347	770,559.00	11775
	-		Т	OTAL	4,129,326.52	365			TOTAL	3,762,501.52	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.

				EDP
PAR	T II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	4 000 000 00	No. 375
١.	Teacher Salaries as Per EC 41011	1100	1,080,393.00	
2.	Salaries of Instructional Aides Per EC 41011	2100	249,004.00	0.505000.0
3.	STRS	3101 & 3102	247,455.00	382
4.	PERS.	3201 & 3202	66,493.00	383
5.	OASDI - Regular, Medicare and Alternative	3301 & 3302	53,685.00	384
6.	Health & Welfare Benefits (EC 41372)			
	(Include Health, Dental, Vision, Pharmaceutical, and			
	Annuity Plans).	3401 & 3402	251,169.00	385
7.	Unemployment Insurance	3501 & 3502	7,496.00	390
8.	Workers' Compensation Insurance.	3601 & 3602	17,560.00	392
9.	OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10.	Other Benefits (EC 22310)	3901 & 3902	0.00	393
	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		1,973,255.00	395
	Less: Teacher and Instructional Aide Salaries and			
	Benefits deducted in Column 2.		0.00	
13a	Less: Teacher and Instructional Aide Salaries and			
,	Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b	Less: Teacher and Instructional Aide Salaries and			
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14.	TOTAL SALARIES AND BENEFITS		1,973,255.00	397
	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		52.45%	2
16.	District is exempt from EC 41372 because it meets the provisions			
5.000A	of EC 41374. (If exempt, enter 'X')		X	

PAF	RT III: DEFICIENCY AMOUNT	
	eficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exeminisher.	
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt
2.	Percentage spent by this district (Part II, Line 15)	52.45%
3	Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
1	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	3,762,501.52
	Deficiency Amount (Part III Line 3 times Line 4)	exempt

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

Warner Unified San Diego County

#### July 1 Budget 2018-19 Estimated Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

37 75416 0000000 Form CEA

California Dept of Education SACS Financial Reporting Software - 2019.1.0 File: cea (Rev 03/02/2018) 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	1,260,000.00	301	0.00	303	1,260,000.00	305	0.00		307	1,260,000.00	309
2000 - Classified Salaries	786,971.00	311	0.00	313	786,971.00	315	113,211.00		317	673,760.00	319
3000 - Employee Benefits	995,084.00	321	40,000.00	323	955,084.00	325	42,050.00		327	913,034.00	329
4000 - Books, Supplies Equip Replace. (6500)	264,232.00	331	1,000.00	333	263,232.00	335	95,100.00		337	168,132.00	339
5000 - Services & 7300 - Indirect Costs	884,660.00	341	0.00	343	884,660.00	345	141,519.00		347	743,141.00	349
			T	OTAL	4,149,947.00	365			TOTAL	3,758,067.00	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.

PAR	T II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1	Teacher Salaries as Per EC 41011.	1100	1,132,000.00	375
2.	Salaries of Instructional Aides Per EC 41011.	2100	259,260.00	380
	STRS	3101 & 3102	210,350.00	382
4.	PERS	3201 & 3202	42,600.00	383
5.	OASDI - Regular, Medicare and Alternative	3301 & 3302	60,821.00	384
6.	Health & Welfare Benefits (EC 41372)			
,750	(Include Health, Dental, Vision, Pharmaceutical, and			
	Annuity Plans)	3401 & 3402	272,050.00	385
7.	Unemployment Insurance	3501 & 3502	5,957.00	390
8.	Workers' Compensation Insurance	3601 & 3602	25,306.00	392
9.	OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10.	Other Benefits (EC 22310)	3901 & 3902	0.00	393
	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		2,008,344.00	395
	Less: Teacher and Instructional Aide Salaries and	The same state of the same sta		
	Benefits deducted in Column 2.		0.00	
13a.	Less: Teacher and Instructional Aide Salaries and	A STATE OF THE STA		
10000000	Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b.	Less: Teacher and Instructional Aide Salaries and	ecc. Industry course. Incomment of the control of t		
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14.	TOTAL SALARIES AND BENEFITS.		2,008,344.00	397
15.	Percent of Current Cost of Education Expended for Classroom			
	Compensation (EDP 397 divided by EDP 369) Line 15 must			
	equal or exceed 60% for elementary, 55% for unified and 50%			
	for high school districts to avoid penalty under provisions of EC 41372.		53.44%	5
16.	District is exempt from EC 41372 because it meets the provisions			
	of EC 41374. (If exempt, enter 'X')		X	

PA	RT III: DEFICIENCY AMOUNT	
	eficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exert	npt under the
1	Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt
	Percentage spent by this district (Part II, Line 15)	53.44%
١.	Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	3,758,067.00
5	Deficiency Amount (Part III. Line 3 times Line 4)	exempt

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

Warner Unified San Diego County July 1 Budget 2019-20 Budget GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

37 75416 0000000 Form CEB

California Dept of Education SACS Financial Reporting Software - 2019.1.0 File: ceb (Rev 03/02/2018)

#### 2019-20 July 1 Budget General Fund School District Criteria and Standards Review

37 75416 0000000 Form 01CS

Provide methodology and assumptions u	and to polimete ADA aprollmos	et revenues expanditures r	econoc and fund halance an	d multivear
commitments (including cost-of-living adj	ustments).		eserves and fund balance, and	a muluyear
Deviations from the standards must be ex	xplained and may affect the ap	proval of the budget.		
CRITERIA AND STANDARDS	V NEW CONTRACTOR		ut-tuttar	
1. CRITERION: Average Daily Atte	ndance			
STANDARD: Funded average da previous three fiscal years by mor	ily attendance (ADA) has not be than the following percentage	een overestimated in 1) the televels:	first prior fiscal year OR in 2) t	wo or more of the
		Percentage Level	Distric	ct ADA
		3.0%		to 300
		2.0%	F 100 00 00 00	to 1,000
		1.0%	1,001 a	and over
District ADA (Form A, Estimated	P-2 ADA column, lines A4 and C4):	187		
District's	ADA Standard Percentage Level:	3.0%		
1A. Calculating the District's ADA Variand	ces			
DATA ENTRY: For the Third, Second, and First F corresponding to financial data reported in the G	eneral Fund, only, for the Third, Seco Original Budget	ADA in the Original Budget Funder nd, and First Prior Years. All other Estimated/Unaudited Actuals Funded ADA	d ADA column; enter district regular data are extracted.  ADA Variance Level (If Budget is greater	ADA and charter school ADA
Fiscal Year	Funded ADA (Form A, Lines A4 and C4)	(Form A, Lines A4 and C4)	than Actuals, else N/A)	Status
Third Prior Year (2016-17)				
District Regular Charter School	161	189		
Total ADA	161	189	N/A	Met
Second Prior Year (2017-18)	117	157		
District Regular Charter School	147	107		
Total ADA	147	157	N/A	Met
First Prior Year (2018-19) District Regular	158	178		
Charter School		0		
Total ADA  Budget Year (2019-20)	158	178	N/A	Met
District Regular	187			
Charter School Total ADA	187			
Total ADA	107			11.75
1B. Comparison of District ADA to the St	andard	- AND CONTRACTOR OF THE PARTY O	- Market Market Company	The second secon
DATA ENTRY: Enter an explanation if the stand	lard is not met.			
1a. STANDARD MET - Funded ADA has no	ot been overestimated by more than t	the standard percentage level for t	he first prior year.	
Explanation: (required if NOT met)				
1b. STANDARD MET - Funded ADA has no	ot been overestimated by more than	the standard percentage level for t	two or more of the previous three ye	ars.
Explanation: (required if NOT met)				

#### 2019-20 July 1 Budget General Fund School District Criteria and Standards Review

37 75416 0000000 Form 01CS

Z.	CRI	IER	UN	 EHIOI	lmen

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):	187				
District's Enrollment Standard Percentage Level:	3.0%				

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

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

			Enrollment Variance Level	
	Enrollmen	<b>f</b>	(If Budget is greater	
Fiscal Year	Budget	CBEDS Actual	than Actual, else N/A)	Status
Third Prior Year (2016-17)		N CARE		
District Regular	175	1,733		
Charter School	1,525			
Total Enrollment	1,700	1,733	N/A	Met
Second Prior Year (2017-18)				
District Regular	160	1,737		
Charter School	1,550			
Total Enrollment	1,710	1,737	N/A	Met
First Prior Year (2018-19)				
District Regular	165	156		
Charter School	1,550	1,586		
Total Enrollment	1,715	1,742	N/A	Met
Budget Year (2019-20)				
District Regular	204			
Charter School	1,550			
Total Enrollment	1,754			

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

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

Explanation:

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

	(required if NOT met)		
lb.	STANDARD MET - Enrollmen	t has not been overestimated by more than the standard percentage level for two or more of the previous three years.	

Explanation:
(required if NOT met)

#### 3. CRITERION: ADA to Enrollment

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

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

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

	P-2 ADA Estimated/Unaudited Actuals	Enrollment CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	of ADA to Enrollment
Third Prior Year (2016-17) District Regular	145	1,733	
Charter School		0	Single-Control of the Control of the
Total ADA/Enrollment	145	1,733	8.4%
Second Prior Year (2017-18) District Regular Charter School	157	1,737	
Total ADA/Enrollment	157	1,737	9.0%
First Prior Year (2018-19) District Regular	178	156	
Charter School	0	1,586	
Total ADA/Enrollment	178	1,742	10.2%
3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3	the state of	Historical Average Ratio:	9.2%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 9.7%

#### 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.

	Estimated P-2 ADA Budget	Enrollment Budget/Projected		
Fiscal Year	(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2019-20)				
District Regular	187	204		
Charter School	0	1,550		
Total ADA/Enrollment	187	1,754	10.7%	Not Met
1st Subsequent Year (2020-21)				
District Regular	187	203		
Charter School				
Total ADA/Enrollment	187	203	92.1%	Not Met
2nd Subsequent Year (2021-22)				
District Regular	187	203		
Charter School				
Total ADA/Enrollment	187	203	92.1%	Not Met

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

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

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

Explanation:	
(required if NOT met)	

The Standard is met.	Extracted Data are	improperly	y including	Charter	ADA in sor	me areas and	not others.

#### 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.

1 1	District's	CEE	Revenue	Standard
t٨.	DISHIGUS		Kevenue	Stariuaru

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies. LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

#### Projected LCFF Revenue

Step 1 - Change in Population	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. ADA (Funded)				407.00
(Form A, lines A6 and C4)	178.00	187.00	187.00	187.00
<ul> <li>b. Prior Year ADA (Funded)</li> </ul>	<u> </u>	178.00	187.00	187.00
c. Difference (Step 1a minus Step 1b)	1	9.00	0.00	0.00
<ul> <li>d. Percent Change Due to Population</li> </ul>				
(Step 1c divided by Step 1b)	<u> </u>	5.06%	0.00%	0.00%
Step 2 - Change in Funding Level			*	
a. Prior Year LCFF Funding		2,525,075.00	2.664,774.00	2,727,334.00
b1. COLA percentage	1	3.26%	3.00%	2.80%
<li>b2. COLA amount (proxy for purposes of this criterion)</li>		82,317.45	79,943.22	76,365.35
<ul> <li>Economic Recovery Target Funding (current year increment)</li> </ul>		0.00	N/A	N/A
d. Total (Lines 2b2 plus Line 2c)	1	82,317.45	79,943.22	76,365.35
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		3.26%	3.00%	2.80%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)		8.32%	3.00%	2.80%
I CEE Revenue Stand	ard (Step 3, plus/minus 1%):	7.32% to 9.32%	2.00% to 4.00%	1.80% to 3.80%

#### 2019-20 July 1 Budget General Fund School District Criteria and Standards Review

37 75416 0000000 Form 01CS

4A2. Alternate LCFF Revenue Standard - B	asic Aid		- AND	National Control of the Control of t
DATA ENTRY: If applicable to your district, input do	ata in the 1st and 2nd Subsequent Yea	ar columns for projected local prop	perty taxes; all other data are extracted of	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)	1,368,994.00	1,417,135.00	1,417,135.00	1,417,135.00
Percent Change from Previous Year	Basic Aid Standard	N/A	N/A	N/A
	previous year, plus/minus 1%):	N/A	N/A	N/A
4A3. Alternate LCFF Revenue Standard - N	ecessary Small School	En 18 Maria	The state of the s	
DATA ENTRY: All data are extracted or calculated				
Necessary Small School District Projected LCF	F Revenue			
		Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
N	ecessary Small School Standard			
(COLA plus Economic Recovery Target Pa	ayment, Step 2e, plus/minus 1%):	N/A	N/A	N/A
4B. Calculating the District's Projected Ch	ange in LCFF Revenue			
DATA ENTRY: Enter data in the 1st and 2nd Subs	sequent Year columns for LCFF Reven	nue; all other data are extracted or	r calculated.	
	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2018-19)	(2019-20)	(2020-21)	(2021-22)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	3,717,005.00	3,950,598.00	4,013,158.00	4,075,083.00
	rojected Change in LCFF Revenue:	6.28%	1.58%	1.54%
	LCFF Revenue Standard:	7.32% to 9.32%	2.00% to 4.00%	1.80% to 3.80%
	Status:	Not Met	Not Met	Not Met
4C. Comparison of District LCFF Revenue	to the Standard		TOTAL CONTRACTOR OF THE PARTY O	
40. Comparison of District Corr Revenue	to the Standard	11 M M M M M M M M M M M M M M M M M M		
DATA ENTRY: Enter an explanation if the standar	rd is not met.			
STANDARD NOT MET - Projected change exceed the standard(s) and a description	ge in LCFF revenue is outside the stan of the methods and assumptions used	dard in one or more of the budge d in projecting LCFF revenue.	et or two subsequent fiscal years. Provid	e reasons why the projection(s
Explanation: The District (required if NOT met)	t is projecting changes based on a CO	LA only revenue increases as hin	nted in the Governor's May Revision.	

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#### 2019-20 July 1 Budget General Fund School District Criteria and Standards Review

### 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.

ATA ENTRY: All data are extracted or calculate	d.			
	Estimated/Unaudited /		Ratio	
	(Resources (	Total Expenditures	of Unrestricted Salaries and Benefits	
	Salaries and Benefits (Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures	
Fiscal Year	1,666,685.45	2,281,244.54	73.1%	
hird Prior Year (2016-17) econd Prior Year (2017-18)	1,640,157.22	2,367,202.62	69.3%	
irst Prior Year (2018-19)	2,138,735.00	2,896,238.26	73.8%	
istrioi teai (2010-19)	2,100,100.00	Historical Average Ratio:	72.1%	
		Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Dis	strict's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
	t's Salaries and Benefits Standard			
	erage ratio, plus/minus the greater	67.1% to 77.1%	67.1% to 77.1%	67.1% to 77.1%
of 3% or the distri	ct's reserve standard percentage):	67.1% 10 77.1%	07.178 (0 77.178	01.170 (0.17.170
DATA ENTRY: If Form MYP exists, Unrestricted	Salaries and Benefits, and Total Unre			racted; if not,
DATA ENTRY: If Form MYP exists, Unrestricted	Salaries and Benefits, and Total Unre er data are extracted or calculated. Budget - U	estricted Expenditures data for the		racted; if not,
5B. Calculating the District's Projected R  DATA ENTRY: If Form MYP exists, Unrestricted enter data for the two subsequent years. All other	Salaries and Benefits, and Total Unre er data are extracted or calculated. Budget - U (Resources	estricted Expenditures data for the		racted; if not,
DATA ENTRY: If Form MYP exists, Unrestricted	Salaries and Benefits, and Total Unre er data are extracted or calculated. Budget - U (Resources Salaries and Benefits	estricted Expenditures data for the nrestricted 0000-1999) Total Expenditures	1st and 2nd Subsequent Years will be ext	racted; if not,
DATA ENTRY: If Form MYP exists, Unrestricted senter data for the two subsequent years. All other	Salaries and Benefits, and Total Unre er data are extracted or calculated.  Budget - U (Resources Salaries and Benefits (Form 01, Objects 1000-3999)	estricted Expenditures data for the nrestricted 0000-1999)	1st and 2nd Subsequent Years will be ext Ratio	racted; if not,
DATA ENTRY: If Form MYP exists, Unrestricted enter data for the two subsequent years. All other fiscal Year	Salaries and Benefits, and Total Unre er data are extracted or calculated. Budget - U (Resources Salaries and Benefits	estricted Expenditures data for the nrestricted 0000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	1st and 2nd Subsequent Years will be ext Ratio of Unrestricted Salaries and Benefits	
DATA ENTRY: If Form MYP exists, Unrestricted enter data for the two subsequent years. All other fiscal Year  Budget Year (2019-20)	Salaries and Benefits, and Total Unrear data are extracted or calculated.  Budget - U (Resources Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) 2,247,200.00	estricted Expenditures data for the nrestricted 0000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	1st and 2nd Subsequent Years will be ext Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
DATA ENTRY: If Form MYP exists, Unrestricted enter data for the two subsequent years. All other states of the two subsequent years. All other states of the two subsequent year (2019-20) and the subsequent year (2020-21)	Salaries and Benefits, and Total Unre er data are extracted or calculated.  Budget - U (Resources Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	estricted Expenditures data for the nrestricted 0000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 2,951,610.00	1st and 2nd Subsequent Years will be extended and 2nd Subsequent Years will be extended and 2nd 2nd 2nd 2nd 2nd 2nd 2nd 2nd 2nd 2	Status Met
OATA ENTRY: If Form MYP exists, Unrestricted enter data for the two subsequent years. All other than the subsequent years and the subsequent year (2019-20)  Ist Subsequent Year (2020-21)	Salaries and Benefits, and Total Unre er data are extracted or calculated.  Budget - U (Resources Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)  2,247,200.00 2,340,488.00	estricted Expenditures data for the onestricted onestricted onestricted onestricted (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	1st and 2nd Subsequent Years will be extended and 2nd Subsequent Years will be extended and 2nd 2nd 2nd 2nd 2nd 2nd 2nd 2nd 2nd 2	Status Met Met
DATA ENTRY: If Form MYP exists, Unrestricted enter data for the two subsequent years. All other stricts of the two subsequent years. All other stricts of the two subsequent year. All other stricts of the two subsequent Year.  Budget Year (2019-20)  1st Subsequent Year (2020-21)  2nd Subsequent Year (2021-22)	Salaries and Benefits, and Total Unreled at are extracted or calculated.  Budget - U (Resources Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)  2,247,200.00  2,340,488.00  2,409,931.00	estricted Expenditures data for the onestricted onestricted onestricted onestricted (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	1st and 2nd Subsequent Years will be extended and 2nd Subsequent Years will be extended and 2nd 2nd 2nd 2nd 2nd 2nd 2nd 2nd 2nd 2	Status Met Met
DATA ENTRY: If Form MYP exists, Unrestricted enter data for the two subsequent years. All other fiscal Year Budget Year (2019-20) 1st Subsequent Year (2020-21) 2nd Subsequent Year (2021-22) 5C. Comparison of District Salaries and	Salaries and Benefits, and Total Unrear data are extracted or calculated.  Budget - U (Resources Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)  2,247,200.00 2,340,488.00 2,409,931.00  Benefits Ratio to the Standard ard is not met.	restricted Expenditures data for the nrestricted (0000-1999)  Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 2,951,610.00 3,064,369.00 3,170,005.00	1st and 2nd Subsequent Years will be extended and 2nd Subsequent Years will be extended and 2nd 2nd 2nd 2nd 2nd 2nd 2nd 2nd 2nd 2	Status Met Met 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.

ATA ENTRY: All data are extracted or calculated.	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Change in Population and Funding Level     (Criterion 4A1, Step 3):	8.32%	3.00%	2.80%
2. District's Other Revenues and Expenditures	-1.68% to 18.32%	-7.00% to 13.00%	-7.20% to 12.80%
Standard Percentage Range (Line 1, plus/minus 10%):  3. District's Other Revenues and Expenditures	3.32% to 13.32%	-2.00% to 8.00%	-2.20% to 7.80%
Explanation Percentage Range (Line 1, plus/minus 5%):			
B. Calculating the District's Change by Major Object Category and Comp	arison to the Explanation Perc	entage Range (Section 6A, Li	ne 3)
ATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revears. All other data are extracted or calculated.  Explanations must be entered for each category if the percent change for any year exce			two subsequent
Diject 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)			
rst Prior Year (2018-19)	505,546.98	46.400/	Yes
udget Year (2019-20)	422,164.00 422,164.00	-16.49% 0.00%	No Yes
st Subsequent Year (2020-21) nd Subsequent Year (2021-22)	422,164.00	0.00%	No
			-1
Budget Year (2019-20) Ist Subsequent Year (2020-21) End Subsequent Year (2021-22)	230,499.84 252,438.00 252,438.00 252,438.00	9.52% 0.00% 0.00%	No No No
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)  First Prior Year (2018-19) Budget Year (2019-20) Ist Subsequent Year (2020-21) Explanation: (required if Yes)  Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)  First Prior Year (2018-19) Budget Year (2019-20) 1st Subsequent Year (2020-21) 2nd Subsequent Year (2021-22)  Explanation:	252,438.00 252,438.00	0.00%	No

	Services and Other Operati	ng Expenditures (Fund 01, Objects 5000-599	9) (Form MYP, Line B5)		
First Pri	or Year (2018-19)	Sec. 2013	893,319.00		
Budget	Year (2019-20)		884,660.00	-0.97%	Yes
1st Sub	sequent Year (2020-21)		928,893.00	5.00%	No
2nd Sub	sequent Year (2021-22)		975,337.00	5.00%	No
	Explanation: (required if Yes)	District has one time grants that expire this yea	r, reduction in expenses mirror the loss	of revenue.	
	Iculating the District's Ch	ange in Total Operating Revenues and E	xpenditures (Section 6A, Line 2)		
<i>D</i> ,				Percent Change	
Object F	Range / Fiscal Year		Amount	Over Previous Year	Status
		2004-201 Val 14-6 180 60 00 000			
		and Other Local Revenue (Criterion 6B)	4 200 475 40		
	or Year (2018-19)		1,366,175.48 1,386,201.00	1.47%	Met
	Year (2019-20) sequent Year (2020-21)		1,386,201.00	0.00%	Met
	osequent Year (2020-21)		1,386,201.00	0.00%	Met
Zila Gai	ooddon rour (202 r 22)				
	Total Books and Supplies,	and Services and Other Operating Expenditu			
First Pri	or Year (2018-19)		1,245,449.52		
	Year (2019-20)		1,148,892.00	-7.75%	Not Met
	sequent Year (2020-21)		1,206,337.00	5.00%	Met Met
2nd Sul	osequent Year (2021-22)		1,266,653.00	5.00%	iviet
DATA E		d from Section 6B if the status in Section 6C is r		and two subsequent fiscal years.	
	Explanation: Federal Revenue (linked from 6B if NOT met)				
	State of the State				
	Explanation: Other State Revenue (linked from 6B if NOT met)				
	Explanation: Other Local Revenue (linked from 6B if NOT met)				
1b.	projected change, descriptio	jected total operating expenditures have change ns of the methods and assumptions used in the Section 6A above and will also display in the ex	projections, and what changes, if any,	more of the budget or two subseque will be made to bring the projected of	ent fiscal years. Reasons for the operating expenditures within the
	Explanation: Books and Supplies (linked from 6B if NOT met)	District has one time grants that expire this yea	ar, reduction in expenses mirror the loss	s of revenue.	
	Explanation: Services and Other Exps (linked from 6B if NOT met)	District has one time grants that expire this yea	ar, reduction in expenses mirror the loss	s of revenue.	

# 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.

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

- 2. Ongoing and Major Maintenance/Restricted Maintenance Account
  - a. Budgeted Expenditures
     and Other Financing Uses
     (Form 01, objects 1000-7999)
     b. Plus: Pass-through Revenues
  - b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)
  - Net Budgeted Expenditures and Other Financing Uses

4,282,197.00	3% Required	Budgeted Contribution <sup>1</sup>	
	Minimum Contribution (Line 2c times 3%)	to the Ongoing and Major Maintenance Account	Status
4,282,197.00	128,465.91	345,550.00	Met

<sup>1</sup> 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)))
^	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) The District is exempt but continues to more than meet the 3 % required contribution.

### 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.

- 1. District's Available Reserve Amounts (resources 0000-1999)
  - a. Stabilization Arrangements
  - (Funds 01 and 17, Object 9750)
  - Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)
  - c. Unassigned/Unappropriated
  - (Funds 01 and 17, Object 9790)
  - d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
  - e. Available Reserves (Lines 1a through 1d)
- 2. Expenditures and Other Financing Uses
  - a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)
  - b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)
  - Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)
- . District's Available Reserve Percentage
- (Line 1e divided by Line 2c)

Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
0.00	0.00	0.00
0.00	0.00	0.00
1,743,954.76	2,362,707.97	1,971,905.78
(0.26)	(0.26)	(0.26)
1,743,954.50	2,362,707.71	1,971,905.52
4,369,925.90	3,639,505.78	4,581,563.52
		0.00
4,369,925.90	3,639,505.78	4,581,563.52
39.9%	64.9%	43.0%

District's Deficit Spending	Standard Percentage Levels
	(Line 3 times 1/3):

13.3% 21.6% 14.	14.3%
-----------------	-------

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	658,843.63	2,317,463.63	N/A	Met
Second Prior Year (2017-18)	441,088.43	2,421,893.39	N/A	Met
First Prior Year (2018-19)	(396,102.21)	2,961,238.26	13.4%	Met
Budget Year (2019-20) (Information only)	(320,895.00)	3,027,860.00		

### 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)		

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### 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):

187

District's Fund Balance Standard Percentage Level:

1.7%

9A.	Calculating	the District's	Unrestricted	General Fun	d Beginning	Balance	Percentage

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

	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level		
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status	
Third Prior Year (2016-17)	873,543.30	1,268,075.91	N/A	Met	
Second Prior Year (2017-18)	1,189,620.51	1,926,919.54	N/A	Met	
First Prior Year (2018-19)	1,189,620.51	2,368,007.99	N/A	Met	
Budget Year (2019-20) (Information only)	1,971,905.78				

<sup>&</sup>lt;sup>2</sup> 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)	

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### 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	D	istrict 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.

<sup>&</sup>lt;sup>3</sup> 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.)	187	187	187
District's Reserve Standard Percentage Level:	5%	5%	5%

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 ALL and are excluding special education pass-through funds:	

Yes

If you are the SELPA AU and are excludi	ng special education pass-tilrough funds.
a. Enter the name(s) of the SELPA(s):	

b.	Special Education Pass-through Funds
	(Fund 10, resources 3300-3499 and 6500-6540,
	objects 7211-7213 and 7221-7223)

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

- Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)
- Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses
  (Line B1 plus Line B2)
- 4. Reserve Standard Percentage Level
- Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)
- 7. District's Reserve Standard (Greater of Line B5 or Line B6)

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
4,282,197.00	4,449,173.00	4,604,931.00
4,282,197.00	4,449,173.00	4,604,931.00
5%	5%	5%
214,109.85	222,458.65	230,246.55
69,000.00	69,000.00	69,000.00
214,109.85	222,458.65	230,246.55

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

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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.

	ve Amounts tricted 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)	0.00		
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	1,651,010.78	1,283,675.78	1,017,629.78
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	112000000000000000000000000000000000000		0.00
	(Form MYP, Line E1d)	(0.26)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements	25-25-25		
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties	222		
	(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		20 E 2 A 2 A 2 A 2 A 2 A 2 A 2 A 2 A 2 A 2
8.	District's Budgeted Reserve Amount	1.01820.000.000.000.0000.0000.0000.0000.		
	(Lines C1 thru C7)	1,651,010.52	1,283,675.78	1,017,629.78
9.	District's Budgeted Reserve Percentage (Information only)		00.0504	22.10%
	(Line 8 divided by Section 10B, Line 3)	38.56%	28.85%	22.10%
	District's Reserve Standard		200 450 05	220 240 FE
	(Section 10B, Line 7):	214,109.85	222,458.65	230,246.55
	Status:	Met	Met	Met
	otatus.			

10D	Comparison o	f District	Reserve	Amount to	the Standa	rd

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:		
L.Apianation.		
(required if N()   met)		
(required if NOT met)		
(a) (b)		
_	N N	

SUPF	PLEMENTAL INFORMATION
	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?  No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	Use of Ongoing Revenues for One-time Expenditures
1a.	Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?  No
1b.	If Yes, identify the expenditures:
S4.	Contingent Revenues
1a.	Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
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:
151	The District budgets for Forest Reserves which is dependent on legislative reauthorization.

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### 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.

-10.0% to +10.0% or -\$20,000 to +\$20,000 District's Contributions and Transfers Standard: SSA. 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. Percent Change Status Projection Amount of Change Description / Fiscal Year Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) First Prior Year (2018-19) (631,839.00)(657,509.00) 25,670.00 4.1% Met Budget Year (2019-20) (660,000.00) 2,491.00 0.4% Met 1st Subsequent Year (2020-21) Met 10,000.00 1.5% 2nd Subsequent Year (2021-22) (670,000.00)Transfers In, General Fund \* First Prior Year (2018-19) 0.00 0.0% Met 0.00 0.00 Budget Year (2019-20) 0.0% Met 1st Subsequent Year (2020-21) 0.00 0.00 Not Met 155,000.00 155.000.00 2nd Subsequent Year (2021-22) New Transfers Out, General Fund \* 1c. First Prior Year (2018-19) 65,000.00 Met 11,250.00 17.3% 76.250.00 Budget Year (2019-20) (6,250.00) Met -8.2% 1st Subsequent Year (2020-21) 70.000.00 Met 2nd Subsequent Year (2021-22) 70,000.00 0.00 0.0% 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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years. Explanation: (required if NOT met) NOT MET - The projected transfers in to 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 timelines, for reducing or eliminating the transfers. The District shows the budget with Fund 17 in the final year to gain a true picture of the reserve status in an effort to be transparent. Explanation: (required if NOT met)

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1c.	MET - Projected transfers ou	it have not changed by more than the standard for the budget and two subsequent fiscal years.
	Explanation: (required if NOT met)	
1d.	NO - There are no capital pro	ojects that may impact the general fund operational budget.
	Project Information:	
	(required if YES)	

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# S6. Long-term Commitments

Identify all existing and new	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 payme	nts will be funded. Also explain how	any decrease to	o funding sources	s used to pay long-term commitments will	be replaced.		
<sup>1</sup> Include multiyear commitm	¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.							
S6A. Identification of the Distri	A. Identification of the District's Long-term Commitments							
DATA ENTRY: Click the appropriate	button in item	1 and enter data in all columns of ite	em 2 for applicat	ole long-term con	nmitments; 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)  No							
<ol><li>If Yes to item 1, list all new a than pensions (OPEB); OPI</li></ol>	and existing mu EB is disclosed	ltiyear commitments and required a in item S7A.	annual debt serv	ice amounts. Do	not include long-term commitments for po	stemployment benefits other		
	# of Years	S	ACS Fund and 0	Object Codes Use	ed For:	Principal Balance		
Type of Commitment	Remaining	Funding Sources (Rever	nues)	De	ebt Service (Expenditures)	as of July 1, 2019		
Capital Leases								
Certificates of Participation								
General Obligation Bonds								
Supp Early Retirement Program								
State School Building Loans								
Compensated Absences		1						
Other Long-term Commitments (do	not include OPI	EB):						
**************************************								
· · · · · · · · · · · · · · · · · · ·	_							
	_							
						V-5		
TOTAL:						0		
101112.								
		Prior Year	Budge	et Year	1st Subsequent Year	2nd Subsequent Year		
		(2018-19)	(201	9-20)	(2020-21)	(2021-22)		
		Annual Payment	Annual I	Payment	Annual Payment	Annual Payment		
Type of Commitment (continued)		(P & I)		& 1)	(P & I)	(P & I)		
Capital Leases		(1 & 1)				1		
			76. W. St					
Certificates of Participation			I.I					
General Obligation Bonds								
Supp Early Retirement Program								
State School Building Loans								
Compensated Absences	,							
Other Long-term Commitments (co	Other Long-term Commitments (continued):							
				******				
			21-2912					
	ual Payments:	0		0	0	0		
Has total annual	payment incr	eased over prior year (2018-19)?	N	lo	No	No		

# 2019-20 July 1 Budget General Fund School District Criteria and Standards Review

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment						
TA ENTRY: Enter an explanation if Yes.						
1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.						
Explanation: (required if Yes to increase in total annual payments)						
S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments						
DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.						
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?						
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.						
No - Funding Sources will not decrease or expire prior to the end of the committees period, and offering find their global for brighten 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. I	dentification of the District's Estimated Unfunded Liability for Post	employment Benefits Other	than Pensions (OPEB)	
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other applica	able items; there are no extraction	s in this section except the budget year da	ata 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		
	<ul> <li>Describe any other characteristics of the district's OPEB program including their own benefits:</li> </ul>	eligibility criteria and amounts, if a	any, that retirees are required to contribute	e toward
	Coverage provided until 65 for: Classified: who at least 20 years of service.	o retire on or after age 60 with at l	least 15 years of service Certificated: w	rho retire on or after age 56 with
3.	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?		Pay-as-you-go	81
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance	e or	Self-Insurance Fund	Governmental 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	Actuari	0.00	t be entered.
		Budget Year	1st Subsequent Year	2nd Subsequent Year
5.	OPEB Contributions a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method OPER account contributed (for this purpose, include promiting)	(2019-20)	(2020-21)	(2021-22)
	<ul> <li>b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)</li> </ul>	40,000.00	40,000.00	40,000.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	22.00	45,874.00	45,874.00

d. Number of retirees receiving OPEB benefits

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S7B.	dentification 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 applica	ble items; there are no extractions	in this section.	
1.	Does your district operate any self-insurance programs such as workers' comemployee health and welfare, or property and liability? (Do not include OPEB, covered in Section S7A) (If No, skip items 2-4)			
2.	Describe each self-insurance program operated by the district, including deta actuarial), and date of the valuation:	ils for each such as level of risk ret	ained, funding approach, basis for val	uation (district's estimate or
3.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs		0.00	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
4.	Self-Insurance Contributions	(2019-20)	(2020-21)	(2021-22)
	<ul> <li>Required contribution (funding) for self-insurance programs</li> </ul>	0.00	0.0	
	<ul> <li>b. Amount contributed (funded) for self-insurance programs</li> </ul>	0.00	0.0	0.00

b. Amount contributed (funded) for self-insurance programs

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# 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 (	superintendent. Cost Analysis of District's Labor Ag	preements - Certificated (Non-ma	nagement) Employees	)(	Fred Attack	<i>E</i>
	ENTRY: Enter all applicable data items; to		,,	·		
DATA	ENTRT. Effet all applicable data lierrs, i	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)		1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	r of certificated (non-management) e-equivalent (FTE) positions	15.4		16.4	16.4	16.4
Certific 1.	Certificated (Non-management) Salary and Benefit Negotiations			Yes		
	have been	nd the corresponding public disclosure en filed with the COE, complete question	ons 2 and 3.			
	have not	nd the corresponding public disclosure been filed with the COE, complete que	estions 2-5.		d (b	,
	it No, ide	ntify the unsettled negotiations includin	ng any prior year unsettied	negotiations an	a then complete questions 6 and 1	
Negotia 2a.	ations Settled Per Government Code Section 3547.5	(a), date of public disclosure board med	eting: Ap	r 09, 2019		
2b.	Per Government Code Section 3547.5 by the district superintendent and chief If Yes, da		ation: Ap	Yes r 09, 2019		
3.	Per Government Code Section 3547.5 to meet the costs of the agreement?			Yes		
4.	Period covered by the agreement:	ate of budget revision board adoption:  Begin Date: Jul	01, 2018	r 09, 2019 End Date:	Jun 30, 2020	
5.	Salary settlement:	Degili Date	Budget Year	End Bate.	1st Subsequent Year	2nd Subsequent Year
<b>J.</b>	Salary Settlement.		(2019-20)		(2020-21)	(2021-22)
	Is the cost of salary settlement included projections (MYPs)?	d in the budget and multiyear	Yes		Yes	Yes
		One Year Agreement				
	Total cos	st of salary settlement				
	% chang	e in salary schedule from prior year or				
		Multiyear Agreement		T	Zerómy swarzió	SECTION CONTRACTOR
	Total cos	st of salary settlement	2	5,790	26,275	26,750
		e in salary schedule from prior year ter text, such as "Reopener")	0.0%		0.0%	0.0%
		he source of funding that will be used t	o support multiyear salary	commitments:		
	GENER	AL FUND, SPED, ROP				

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Negoti	ations 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	120.020	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
202	, , , , , , , , , , , , , , , , , , , ,			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Health and Welfare (H&W) Benefits	(2019-20)	(2020-21)	(2021-22)
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	Contract of the contract of th		
	cated (Non-management) Prior Year Settlements			
Are ar	y new costs from prior year settlements included in the budget?			
	If Yes, amount of new costs included in the budget and MYPs		To Resident	
	If Yes, explain the nature of the new costs:			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certif	cated (Non-management) Step and Column Adjustments	(2019-20)	(2020-21)	(2021-22)
Service Service	THE THE LAND TO BE THE TREAT AND A THE SECOND TO SECOND TO A SECOND SECO			
1.	Are step & column adjustments included in the budget and MYPs?		x. <del>ē</del> li̇̃	
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			
Э.	reiterit triange in step & column over prior year			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certif	cated (Non-management) Attrition (layoffs and retirements)	(2019-20)	(2020-21)	(2021-22)
001111	outed from management, random full part and remained,			
4	Are savings from attrition included in the budget and MYPs?			
1.	Are savings from autition included in the budget and in thes			
2.	Are additional H&W benefits for those laid-off or retired employees			
	included in the budget and MYPs?			
			20-20-20-20-20-20-20-20-20-20-20-20-20-2	
C-4:	cated (Non-management) - Other			
List of	her significant contract changes and the cost impact of each change (i.e., clas	ss size, hours of employment, leave of	absence, bonuses, etc.):	
	J. ( )		entropial for the first and the first of the	
	**************************************			
	A 10 MARCH 1			
	h			

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S8B. (	Cost Analysis of District's Labor Agr	eements - Classified (Non-man	agement) Employees	ANALYSIS STATE	
DATA	ENTRY: Enter all applicable data items; the	ere 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)
	er of classified (non-management) sitions	22.6	23.6	23.6	23.6
Classified (Non-management) Salary and Benefit Negotiations  1. Are salary and benefit negotiations settled for the budget year?  If Yes, and the corresponding public disclosure of have been filed with the COE, complete question					
	If Yes, and have not b	I the corresponding public disclosure seen filed with the COE, complete que	documents estions 2-5.		
	If No, iden	lify the unsettled negotiations includir	ng any prior year unsettled negoti	ations and then complete questions 6 and	7.
Negoti 2a.	ations Settled Per Government Code Section 3547.5(a board meeting:	.), date of public disclosure	Apr 09, 2	019	
2b.	Per Government Code Section 3547.5(b by the district superintendent and chief b If Yes, dat		Yes Apr 09, 2	2019	
3.	Per Government Code Section 3547.5(c) to meet the costs of the agreement?  If Yes, dat	e), was a budget revision adopted the of budget revision board adoption:	Yes Apr 09, 2	2019	
4.	Period covered by the agreement:	Begin Date: Jul	101, 2018	End Date: Jun 30, 2020	]
5.	Salary settlement:		Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	Is the cost of salary settlement included projections (MYPs)?	in the budget and multiyear	Yes	Yes	Yes
	Total cost	One Year Agreement of salary settlement			
	% change	in salary schedule from prior year or			
	Total cost	Multiyear Agreement of salary settlement	21,370	21,750	22,000
		in salary schedule from prior year er text, such as "Reopener")			
	Identify th	e source of funding that will be used t	to support multiyear salary comm	itments:	
	GENERA	L FUND, SPED, ROP			
KI	intions Not Cottle				
Negot 6.	iations Not Settled  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	1		

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Non-management) Health and Welfare (H&W) Benefits	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
costs of H&W benefit changes included in the budget and MYPs?		No	
A STATE OF THE STA		110	
ACCOMPANY OF THE STATE OF THE S			
r			
w costs from prior year settlements included in the budget?  'es, amount of new costs included in the budget and MYPs  'es, explain the nature of the new costs:			
	Budget Year	1st Subsequent Year	2nd Subsequent Year
(Non-management) Step and Column Adjustments	(2019-20)	(2020-21)	(2021-22)
erit material and			
e step & column adjustments included in the budget and MYPs?			
rcent change in step & column over prior year			
	Budget Year	1st Subsequent Year	2nd Subsequent Year
(Non-management) Attrition (layoffs and retirements)	(2019-20)	(2020-21)	(2021-22)
e desk sr 17 1740 100 100			
e savings from attrition included in the budget and MYPs?			
e additional H&W benefits for those laid-off or retired employees			n
(Non-management) - Other ignificant contract changes and the cost impact of each change (i.e., hours	of employment, leave of absenc	e, bonuses, etc.):	
	costs of H&W benefits changes included in the budget and MYPs? all cost of H&W benefits cent of H&W cost paid by employer cent projected change in H&W cost over prior year  (Non-management) Prior Year Settlements of costs from prior year settlements included in the budget? Les, amount of new costs included in the budget and MYPs les, explain the nature of the new costs:  (Non-management) Step and Column Adjustments estep & column adjustments included in the budget and MYPs? st of step & column adjustments reent change in step & column over prior year  (Non-management) Attrition (layoffs and retirements)  es savings from attrition included in the budget and MYPs?  es additional H&W benefits for those laid-off or retired employees luded in the budget and MYPs?	Non-management) Health and Welfare (H&W) Benefits  costs of H&W benefit changes included in the budget and MYPs? all cost of H&W benefits cent of H&W cost paid by employer cent projected change in H&W cost over prior year  (Non-management) Prior Year Settlements v costs from prior year settlements included in the budget? es, amount of new costs included in the budget and MYPs es, explain the nature of the new costs:  (Non-management) Step and Column Adjustments es tesp & column adjustments included in the budget and MYPs? est of step & column adjustments recent change in step & column over prior year  (Non-management) Attrition (layoffs and retirements) e savings from attrition included in the budget and MYPs? es additional H&W benefits for those laid-off or retired employees luded in the budget and MYPs?	Non-management) Health and Welfare (H&W) Benefits  costs of H&W benefit changes included in the budget and MYPs? al cost of H&W cost paid by employer cent projected change in H&W cost over prior year  Non-management) Prior Year Settlements v costs from prior year settlements included in the budget? es, amount of new costs included in the budget and MYPs es, explain the nature of the new costs:    Non-management  Step and Column Adjustments   Budget Year (2019-20) (2020-21)

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S8C. Co	ost Analysis of District's L	abor Agree	ements - Management/Superv	isor/Confidential Employees		**************************************
			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 4.0		4.0	4.0	4.0	
Management/Supervisor/Confidential Salary and Benefit Negotiations  1. Are salary and benefit negotiations settled for the budget year?		Yes				
1.			lete question 2.			
		50 1.50		ng any prior year unsettled negotiati	ons and then complete questions 3 and	4.
Negotiat	tions Settled	If n/a, skip th	e remainder of Section S8C.		4.10 hazaratVara	2nd Subsequent Year
2.	Salary settlement:			Budget Year (2019-20)	1st Subsequent Year (2020-21)	(2021-22)
	Is the cost of salary settlemer projections (MYPs)?	nt included in	the budget and multiyear	Yes	Yes	Yes
	Property ■ Construction of the University Property ■ Construction of University ■ Construction of University	Total cost of	salary settlement	15,000	15,000	15,000
		% change in (may enter t	salary schedule from prior year ext, such as "Reopener")	0.0%	0.0%	0.0%
Negotia 3.	tions Not Settled Cost of a one percent increas	se in salary a	nd statutory benefits			
				Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
4.	Amount included for any tenta	ative salary s	chedule increases			
	ement/Supervisor/Confident and Welfare (H&W) Benefits			Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1.	Are costs of H&W benefit cha Total cost of H&W benefits	anges include	ed in the budget and MYPs?			
2. 3.	Percent of H&W cost paid by	employer				
4.	Percent projected change in	H&W cost ov	er prior year	-		<del></del>
	ement/Supervisor/Confident nd Column Adjustments	ial		Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. 2. 3.	Are step & column adjustmer Cost of step and column adju Percent change in step & col	ustments				
	ement/Supervisor/Confident Benefits (mileage, bonuses,			Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1.	Are costs of other benefits in	cluded in the	budget and MYPs?			

Percent change in cost of other benefits over prior year

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S9.	Local	Control	and A	Accountability	y 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 11, 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

## 2019-20 July 1 Budget General Fund School District Criteria and Standards Review

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	7. T. C.		
ADDI	ITIONAL FISCAL INDI	CATORS	The state of the s
The foll alert the	lowing fiscal indicators are desig e reviewing agency to the need	ned to provide additional data for reviewing agencies. A "Yes" answ or additional review.	er to any single indicator does not necessarily suggest a cause for concern, but may
DATA E	ENTRY: Click the appropriate Ye	s or No button for items A1 through A9 except item A3, which is au	omatically completed based on data in Criterion 2.
A1.	Do cash flow projections show negative cash balance in the g	that the district will end the budget year with a eneral fund?	No
A2.	Is the system of personnel pos	ition control independent from the payroll system?	Yes
А3.		h the prior fiscal year and budget year? (Data from the actual column of Criterion 2A are used to determine Yes or No)	No
<b>A4</b> .	Are new charter schools opera enrollment, either in the prior fi	ting in district boundaries that impact the district's scal year or budget year?	No
A5.	or subsequent years of the ag	pargaining agreement where any of the budget reement would result in salary increases that ojected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncaretired employees?	oped (100% employer paid) health benefits for current or	No
A7.	Is the district's financial system	n independent of the county office system?	No
A8.		orts that indicate fiscal distress pursuant to Education Yes, provide copies to the county office of education)	No
A9.	Have there been personnel cl official positions within the last	nanges in the superintendent or chief business 12 months?	No
When	providing comments for addition	al fiscal indicators, please include the item number applicable to ea	ch comment.
	Comments: (optional)		

End of School District Budget Criteria and Standards Review

		2	.019-2020 V	2019-2020 Warner Unified School District	ed School D	istrict				
		4	DOPIED BU	ADOPTED BUDGET MULITYEAR PROJECTION	YEAK PKOJE	EV 2020 2021			EV 2021, 2022	
DESCRIPTION	OBJECT CODE	Curren	FY 2019-2020 Current (Base Year) ADA 187	187	First P	First Projected Year ADA 187	187	Second	Second Projected Year ADA 187	187
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A Beginning Balance as of July 1		\$1,971,906	\$92,490	\$2,064,395	\$1,651,011	\$192,163	\$1,843,173	\$1,283,676	\$233,860	\$1,517,536
B Revenues	8010.8098	2 160 777	10 000	2 170 772	2 219 702	10 000	2 229 702	976139	10.000	2 286 139
1a Supplemental/Concentration LCFF	8010-8098	504,002	0	504,002	507,632	0	507,632	513,120	0	513,120
2 Federal Revenues	8100-8299	200,000	222,164	422,164	200,000	222,164	422,164	200,000	222,164	422,164
3 Other State Revenues	8300-8599	34,600	217,838	252,438	34,600	217,838	252,438	34,600	217,838	252,438
4 Other Local Revenues	8600-8799	465,100	246,499	711,599	465,100	246,499	711,599	465,100	246,499	711,599
5 Total Revenues		3,364,474	696,501	4,060,975	3,427,034	696,501	4,123,535	3,488,959	696,501	4,185,460
Beginning Balance & Revenue (A+B5)		\$5,336,380	\$788,991	\$6,125,370	\$5,078,045	\$888,664	\$5,966,708	\$4,772,635	\$930,361	\$5,702,996
ш				000		017	1 204 1	100.001.	404 474	900 000 0
	1000-1999	1,094,000	166,000	1,260,000	1,121,350	170,150	1,291,500	1,149,384	174,404	1,323,700
	2000-2999	478,500	308,471	786,971	490,463	316,183	806,645	502,724	350 855	1117,670
3 Employee Benefits	3000-3999	164,700	320,384	264 232	173 093	346,013	1,074,691	181 747	109 569	291.316
	5000-5999	524.560	360,100	884,660	550,788	378,105	928,893	578,327	397,010	975,338
	6669-0009	15,000	0	15,000	0	0	0	0	0	0
	7100-7299	0	0	0	0	0	0	0	0	0
8 Debt Service	7400-7499	0	0	0	0	0	0	0	0	0
9 Direct Support/Indirect Costs	7300-7399	0	0	0	0	0	0	0	0	0
10 CSR Reduction (for info only)	1000-7999	0	0	0	0	0	0	0	0	0
11 Projected Budget Reduction		0	0	0	0	0	0	0	0	0
12 Total Expenditures:		\$2,951,610	\$1,254,337	\$4,205,947	\$3,064,369	\$1,314,804	\$4,379,173	\$3,170,005	\$1,364,925	\$4,534,931
D Interfund Xfers/Other Sources										
1 Transfers In	8910-8929	0	0	0	0	0	0	0	0	0
2 Transfers Out	7610-7629	76,250	0	76,250	70,000	0	70,000	70,000	0	70,000
3 Sources	8930-8979	0	0	0	0	0	0	0	0	0 1
4 Uses	7630-7699	0	0 00	0 0	0	0000033	0 0	0 000 029)	0 670 000	0 0
2	8980-8999	(605,759)	605,750	(6221 223)	(555,000)	\$41.607	(6325 638)	(\$421,046)	\$1 576	(5419 471)
	ance	(5820,895)	5/9/664	(\$221,222)	(ccc'/occ)	760'Th¢	(3523,030)	(242,040)	טונידל	17 (57 500 55
F Ending Balance		\$1,651,011	\$192,163	\$1,843,173	\$1,283,676	\$233,860	\$1,517,536	\$862,629	\$235,436	\$1,098,065
1 Revolving Cash	9711	0 1	0 (	0 (	0 (	0 (	0 (	0 00	0 (	0 00 111
	XX/6	<b>5</b> C	0 0	0 100	<b>o</b> (	098 221	0 223 650	000,001	356 356	235,436
3 Restricted 4 Stabilization Arrangements	04/6	0 C	0	0	o c	000,000	0	0	0	0
	9760	0	0	0	0	0	0	0	0	0
6 Assigned - Other Assignments	9780	0	0	0	0	0	0	0	0	0
7 Reserve for Economic Uncertainties	9789	1,651,011	0	1,651,011	1,283,676	0	1,283,676	862,629	0	862,629
8 Unassigned/unappropriated Amount	t 9790	0	0	0	0	0	0	0	0	0
G Components of Ending Fund Balance Total	Fund Balance Total	\$1,651,011	\$192,163	\$1,843,173	\$1,283,676	\$233,860	\$1,517,536	\$1,017,629	\$235,436	\$1,253,065
				5% Calcula	ated Reserve, or \$	5% Calculated Reserve, or \$50,000 (greater of the two)	the two)	DISTRICT MANDATED RESERVES	ED RESERVES	
Reserve Percentage Level for this district:	trict:	2.00%			Total Reserves	5% Calculated	Difference	17% Calculated	Difference	
2019-2020 District ADA (PROJECTED)		187.00		FY 2019-2020	\$1,651,011	\$214,110	\$1,436,901	\$727,973	\$923,037	
				FY 2020-2021	\$1,283,676	\$230,247	\$787,383	\$782,838	\$234,791	
FY 2020-2021 Unappropiated Amount is:	nt is:	Positive								
FY 2021-2022 Unappropiated Amount is:	nt is:	Positive								

- E-1		2	019-2020 W	2019-2020 Warner Unified School District	ed School D	istrict				
		A	DOPTED BU	ADOPTED BUDGET MULTIYEAR PROJECTION	YEAR PROJE	CTION				
DESCRIPTION	OBJECT CODE	Curren	FY 2019-2020 Current (Base Year) ADA 187	187	First	FY 2020-2021 First Projected Year ADA 187	187	Second	FY 2021-2022 Second Projected Year ADA 187	A 187
AND CONTROL CONTROL CONTROL		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A Beginning Balance as of July 1		\$1,971,906	\$92,490	\$2,064,395	\$1,651,011	\$192,163	\$1,843,173	\$1,283,676	\$233,860	\$1,517,536
B Revenues 1 ICER Revenue Sources	8010-8098	2 160 772	10,000	27.7 07.1 5	207 916 6	10.000	202 966 6	2 276 139	10.000	2 286 139
1a Supplemental/Concentration LCFF	8010-8098	504,002	0	504,002	507,632	0	507,632	513,120	0	513,120
2 Federal Revenues	8100-8299	200,000	222,164	422,164	200,000	222,164	422,164	200,000	222,164	422,164
3 Other State Revenues	8300-8599	34,600	217,838	252,438	34,600	217,838	252,438	34,600	217,838	252,438
4 Other Local Revenues	8600-8799	465,100	246,499	711,599	465,100	246,499	711,599	465,100	246,499	711,599
5 Total Revenues		3,364,474	696,501	4,060,975	3,427,034	696,501	4,123,535	3,488,959	696,501	4,185,460
Beginning Balance & Revenue (A+B5)		\$5,336,380	\$788,991	\$6,125,370	\$5,078,045	\$888,664	\$5,966,708	\$4,772,635	\$930,361	\$5,702,996
ш	1000 1000	000 800	000	000		011	100	200	200 200	001 000
	9905 0005	1,034,000	166,000	1,280,000	1,121,550	216.183	1,291,500	1,149,384	224 087	1,323,788
2 Employee Bonefite	2000-3999	478,500	308,471	786,971	490,463	346.015	306,645	502,724	324,087	1117 678
4 Books & Supplies	4000-3999	164 850	99 387	264 232	173 093	104 351	277 444	181 747	109 569	291 316
	5000-5999	524,560	360,100	884,660	550,788	378,105	928,893	578,327	397,010	975,338
6 Capital Outlay	6669-0009	15,000	0	15,000	0	0	0	0	0	0
7 Other Outgo - exclude Direct Sup.	7100-7299	0	0	0	0	0	0	0	0	0
8 Debt Service	7400-7499	0	0	0	0	0	0	0	0	0
9 Direct Support/Indirect Costs	7300-7399	0	0	0	0	0	0	0	0	0
10 CSR Reduction (for info only)	1000-7999	0	0	0	0	0	0	0	0	0
11 Projected Budget Reduction		0	0	0	0	0	0	0	0	0
12 Total Expenditures:		\$2,951,610	\$1,254,337	\$4,205,947	\$3,064,369	\$1,314,804	\$4,379,173	\$3,170,005	\$1,364,925	\$4,534,931
D Interfund Xfers/Other Sources										
1 Transfers in	8910-8929	0	0	0	0	0	0	0	0	0
2 Transfers Out	7610-7629	76,250	0	76,250	70,000	0	70,000	70,000	0	70,000
	8930-8979	0	0	0	0 (	0	0 (	0	0 (	0 (
4 Uses	7630-7699	0 (652 509)	0 657 509	9 0	0 (000 099)	0 000 099	0 0	0 (000 029)	000 029	o c
		(\$320.895)	\$99,673	(\$221.222)	(\$367.335)	\$41.697	(\$325,638)	(\$421,046)	\$1.576	(\$419.471)
		\$1,651,011	\$192,163	\$1,843,173	\$1,283,676	\$233,860	\$1,517,536	\$862,629	\$235,436	\$1,098,065
1 Revolving Cash	9711	0	0	0	0	0	0	0	0	0
2 Other Reserves (FUND 17)	97xx	0	0	0	0	0	0	155,000	0	155,000
3 Restricted	9740	0	192,163	192,163	0	233,860	233,860	0	235,436	235,436
4 Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0
5 Other Commitments	0926	0	0	0	0	0	0	0	0	0
6 Assigned - Other Assignments	9780	0	0	0	0	0	0	0	0	0
7 Reserve for Economic Uncertainties	9789	1,651,011	0	1,651,011	1,283,676	0	1,283,676	862,629	0	862,629
8 Unassigned/unappropriated Amount 9790	9790	\$1 651 011	\$142 163	\$1 843 173	\$1 283 676	0	\$1 517 536	0 0 10 15	0 0	\$1 253 065
		and the country	CONTINUE	o reference	o coloniet	- applicant	acci moita	200/100/24	and form	
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		5% Calcula	ated Reserve, or \$	5% Calculated Reserve, or \$50,000 (greater of the two)	the two)	DISTRICT MANDATED RESERVES	ED RESERVES	
2019-2020 District ADA (DROIECTED)	::	3.00%		EV 2019-2020	1 0tal Reserves	\$214 110	\$1.436.901	\$777 973	\$923.037	
מינוני שבע ביינים בייני		200		FY 2020-2021	\$1,283,676	\$222,459	\$1,061,217	\$756,359	\$527,316	
				FY 2021-2022	\$1,017,629	\$230,247	\$787,383	\$782,838	\$234,791	
FY 2020-2021 Unappropiated Amount is: FY 2021-2022 Unappropiated Amount is:	:s: :S:	Positive Positive								
		CONTRACTOR OF SERVICE								

		2	2019-2020 Warner Unified School District	/arner Unifi	ed School D	istrict				
		4	DOPTED BU	ADOPTED BUDGET MULTIYEAR PROJECTION	YEAR PROJE	CTION				
DESCRIPTION	OBJECT CODE	Curren	FY 2019-2020 Current (Base Year) ADA 187	187	First 6	FY 2020-2021 First Projected Year ADA 187	187	Second	FY 2021-2022 Second Projected Year ADA 187	A 187
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A Beginning Balance as of July 1		\$1,971,906	\$92,490	\$2,064,395	\$1,651,011	\$192,163	\$1,843,173	\$1,283,676	\$233,860	\$1,517,536
B Revenues	9010 9009	2 160 773	10.000	נבד חדו נ	נטב פנכ כ	10.000	207 925 5	1 275 130	000	2 286 130
1a Supplemental/Concentration LCFF	8010-8098	504 002	000,01	504 002	507,632	0000	507.632	513,120	0	513.120
2 Federal Revenues	8100-8299	200,000	222,164	422,164	200,000	222,164	422,164	200,000	222,164	422,164
3 Other State Revenues	8300-8599	34,600	217,838	252,438	34,600	217,838	252,438	34,600	217,838	252,438
4 Other Local Revenues	8600-8799	465,100	246,499	711,599	465,100	246,499	711,599	465,100	246,499	711,599
5 Total Revenues		3,364,474	696,501	4,060,975	3,427,034	696,501	4,123,535	3,488,959	696,501	4,185,460
Beginning Balance & Revenue (A+B5)		\$5,336,380	\$788,991	\$6,125,370	\$5,078,045	\$888,664	\$5,966,708	\$4,772,635	\$930,361	\$5,702,996
C Expenditures	1000 1000	000 700 1	166,000	1 360 000	1121 350	170 150	1 291 500	170 387	17A ADA	1 323 788
	900L 000L	720 500	100,000	786 971	400 463	216 102	2,231,300	405,541,1 405,541,1	17,404	826 911
	6667-0007	478,500	308,471	1/86,971	490,463	346.015	1 074 691	757 873	359,955	1112 678
3 Employee Benefits	3000-3999	164,850	320,384	264 232	173 093	346,015 104 351	1,074,691	181 747	109 569	791 316
	5000-5999	524,560	360,100	884,660	550,788	378,105	928,893	578,327	397,010	975,338
6 Capital Outlay	6669-0009	15,000	0	15,000	0	0	0	0	0	0
7 Other Outgo - exclude Direct Sup.	7100-7299	0	0	0	0	0	0	0	0	0
8 Debt Service	7400-7499	0	0	0	0	0	0	0	0	0
9 Direct Support/Indirect Costs	7300-7399	0	0	0	0	0	0	0	0	0
10 CSR Reduction (for info only)	1000-7999	0	0	0	0	0	0	0	0	0
11 Projected Budget Reduction		0	0	0	0	0	0	0	0	0
12 Total Expenditures:		\$2,951,610	\$1,254,337	\$4,205,947	\$3,064,369	\$1,314,804	\$4,379,173	\$3,170,005	\$1,364,925	\$4,534,931
D Interfund Xfers/Other Sources										
1 Transfers in	8910-8929	0	0	0	0	0	0	0	0	0
2 Transfers Out	7610-7629	76,250	0	76,250	70,000	0	70,000	70,000	0	70,000
3 Sources	8930-8979	0	0	0	0	0	0	0	0	0
	7630-7699	0	0	0	0	0	0	0	0	0
	8980-8999	(657,509)	657,509	0	(660,000)	000,099	0	(6/0,000)	6/0/000	0
		(\$320,895)	\$99,673	(\$221,222)	(\$367,335)	\$41,697	(\$325,638)	(\$421,046)	\$1,5/6	(\$419,4/1)
F Ending Balance		\$1,651,011	\$192,163	\$1,843,173	\$1,283,676	\$233,860	\$1,517,536	\$862,629	\$235,436	\$1,098,065
	9711	0	0	0 0	0 (	0 (	0	0 000	0 0	0
2 Other Reserves (FUND 17)	97XX	<b>5</b> (	0	0 0	0 0	000 000	020 666	000,551	200 300	725,426
3 Restricted A Stabilization Arrangements	9740	<b>5</b>	192,103	22,161	0 0	000,552	000,552	0 0	004/007	000000
	0926	0	0	0	0	0	0	0	0	0
6 Assigned - Other Assignments	9780	0	0	0	0	0	0	0	0	0
7 Reserve for Economic Uncertainties	68/6	1,651,011	0	1,651,011	1,283,676	0	1,283,676	862,629	0	862,629
8 Unassigned/unappropriated Amount	9790	0	0	0	0	0	0	0	0	0
G Components of Ending Fund Balance Total	d Balance Total	\$1,651,011	\$192,163	\$1,843,173	\$1,283,676	\$233,860	\$1,517,536	\$1,017,629	\$235,436	\$1,253,065
				5% Calcula	ated Reserve, or S	5% Calculated Reserve. or \$50.000 (greater of the two)	the two)	DISTRICT MANDATED RESERVES	ED RESERVES	
Reserve Percentage Level for this district:		2.00%			Total Reserves	5% Calculated	Difference	17% Calculated	Difference	
2019-2020 District ADA (PROJECTED)		187.00		FY 2019-2020	\$1,651,011	\$214,110	\$1,436,901	\$727,973	\$923,037	
				FY 2020-2021	\$1,283,676	\$222,459	\$1,061,217	\$756,359	\$527,316	
				F1 2021-2022	679'110'16	7520,247	505,1014	000,2016	161,4624	
FY 2020-2021 Unappropiated Amount is: FY 2021-2022 Unappropiated Amount is:		Positive Positive								

		2	019-2020 V	2019-2020 Warner Unified School District	ied School [	District				
		4	DOPTED BU	ADOPTED BUDGET MULTIYEAR PROJECTION	IYEAR PROJE	CTION				
DESCRIPTION	OBJECT CODE	Lings	FY 2019-2020 Current (Base Year) 404 187	187	1	FY 2020-2021 First Projected Year ADA 187	187	Corner	FY 2021-2022	187
1.100 ES 4000 100 (ACC) 10		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A Beginning Balance as of July 1		\$1,971,906	\$92,490	\$2,064,395	\$1,651,011	\$192,163	\$1,843,173	\$1,283,676	\$233,860	\$1,517,536
B Revenues										
1 LCFF Revenue Sources	8010-8098	2,160,772	10,000	2,170,772	2,219,702	10,000	2,229,702	2,276,139	10,000	2,286,139
•	8010-8098	504,002	0	504,002	507,632	0	507,632	513,120	0	513,120
	8100-8299	200,000	222,164	422,164	200,000	222,164	422,164	200,000	222,164	422,164
3 Other State Revenues	8300-8599	34,600	217,838	252,438	34,600	217,838	252,438	34,600	217,838	252,438
4 Other Local Revenues	8600-8799	465,100	246,499	711,599	465,100	246,499	711,599	465,100	246,499	711,599
5 Total Revenues		3,364,474	696,501	4,060,975	3,427,034	696,501	4,123,535	3,488,959	696,501	4,185,460
Beginning Balance & Revenue (A+B5)		\$5,336,380	\$788,991	\$6,125,370	\$5,078,045	\$888,664	\$5,966,708	\$4,772,635	\$930,361	\$5,702,996
	1000-1999	1,094,000	166,000	1,260,000	1,121,350	170,150	1,291,500	1,149,384	174,404	1,323,788
	2000-2999	478,500	308,471	786,971	490,463	316,183	806,645	502,724	324,087	826,811
	3000-3999	674,700	320,384	995,084	728,676	346,015	1,074,691	757,823	359,855	1,117,678
4 Books & Supplies	4000-4999	164,850	99,382	264,232	173,093	104,351	277,444	181,747	109,569	291,316
	5000-5999	524,560	360,100	884,660	550,788	378,105	928,893	578,327	397,010	975,338
6 Capital Outlay	6669-0009	15,000	0	15,000	0	0	0	0	0	0
	7100-7299	0	0	0	0	0	0	0	0	0
	7400-7499	0	0	0	0	0	0	0	0	0
	7300-7399	0	0	0	0	0	0	0	0	0
10 CSR Reduction (for info only)	1000-7999	0	0	0	0	0	0	0	0	0
11 Projected Budget Reduction		0	0	0	0	0	0	0	0	0
12 Total Expenditures:		\$2,951,610	\$1,254,337	\$4,205,947	\$3,064,369	\$1,314,804	\$4,379,173	\$3,170,005	\$1,364,925	\$4,534,931
D Interfund Xfers/Other Sources										
1 Transfers In	8910-8929	0	0	0	0	0	0	0	0	0
2 Transfers Out	7610-7629	76,250	0	76,250	70,000	0	70,000	70,000	0	70,000
3 Sources	8930-8979	0	0	0	0	0	0	0	0	0
	7630-7699	0	0	0	0	0	0	0	0	0
5 Contributions	8980-8999	(622,509)	621,509	0	(000'099)	000'099	0	(670,000)	670,000	0
E Net Increase (Decrease) In Fund Balance	e	(\$320,895)	\$99,673	(\$221,222)	(\$367,335)	\$41,697	(\$325,638)	(\$421,046)	\$1,576	(\$419,471)
F Ending Balance		\$1,651,011	\$192,163	\$1,843,173	\$1,283,676	\$233,860	\$1,517,536	\$862,629	\$235,436	\$1,098,065
1 Revolving Cash	9711	0	0	0	0	0	0	0	0	0
2 Other Reserves (FUND 17)	97хх	0	0	0	0	0	0	155,000	0	155,000
3 Restricted	9740	0	192,163	192,163	0	233,860	233,860	0	235,436	235,436
4 Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0
5 Other Commitments	0926	0	0	0	0	0	0	0	0	0
6 Assigned - Other Assignments	9780	0	0	0	0	0	0	0	0	0
7 Reserve for Economic Uncertainties	9789	1,651,011	0	1,651,011	1,283,676	0	1,283,676	862,629	0	862,629
8 Unassigned/u	9790	0	0	0	0	0	0	0	0	0
G Components of Ending Fund Balance Total	d Balance Total	\$1,651,011	\$192,163	\$1,843,173	\$1,283,676	\$233,860	\$1,517,536	\$1,017,629	\$235,436	\$1,253,065
				5% Calcula	ated Reserve, or \$	5% Calculated Reserve, or \$50,000 (greater of the two)	567	DISTRICT MANDATED RESERVES	ED RESERVES	
Reserve Percentage Level for this district:	**	5.00%			Total Reserves	5% Calculated	Difference	17% Calculated	Difference	
ZUIS-ZUZU DISTRICT ADA (PROJECTED)		187.00		FY 2019-2020 FY 2020-2021	\$1,651,011	\$214,110	\$1,436,901	\$727,973	\$923,037	
				FY 2021-2022	\$1,017,629	\$230,247	\$787,383	\$782,838	\$234,791	
FY 2020-2021 Unappropiated Amount is:	50	Positive								
FY 2021-2022 Unappropiated Amount is:		Positive								

			8	019-2020 V	2019-2020 Warner Unified School District	ed School D	istrict				
				ADOPTED BU	ADOPTED BUDGET MULTIYEAR PROJECTION	IYEAR PROJE	CTION				
	DESCRIPTION	OBJECT CODE	Currer	FY 2019-2020 Current (Base Year) ADA 187	187	First	FY 2020-2021 First Projected Year ADA 187	187	Second	FY 2021-2022 Second Projected Year ADA 187	A 187
			Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A	Beginning Balance as of July 1		\$1,971,906	\$92,490	\$2,064,395	\$1,651,011	\$192,163	\$1,843,173	\$1,283,676	\$233,860	\$1,517,536
ω ,		0000 0000					3				
<u>, (a</u>	1 Corr Revenue Sources 1a Sunnlemental/Concentration LCE	8010-8038	504 003	000,01	50,170,772	2,219,702	10,000	207,622,702	2,276,139	10,000	2,286,139
7	2 Federal Revenues	8100-8299	200,002	222.164	422,164	200,000	222.164	422,164	200,000	222 164	223,120
ന		8300-8599	34,600	217,838	252,438	34,600	217,838	252,438	34,600	217.838	252.438
4	Other Local Revenues	8600-8799	465,100	246,499	711,599	465,100	246,499	711,599	465,100	246,499	711,599
.v	5 Total Revenues		3,364,474	102'969	4,060,975	3,427,034	696,501	4,123,535	3,488,959	696,501	4,185,460
Begir	Beginning Balance & Revenue (A+B5)		\$5,336,380	\$788,991	\$6,125,370	\$5,078,045	\$888,664	\$5,966,708	\$4,772,635	\$930,361	\$5,702,996
o '		0000					1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		500000000000000000000000000000000000000	000000000000000000000000000000000000000	ADMINISTRATION AND THE TO STOCK
<b>⊣</b> (		1000-1999	1,094,000	166,000	1,260,000	1,121,350	170,150	1,291,500	1,149,384	174,404	1,323,788
7		2000-2999	478,500	308,471	786,971	490,463	316,183	806,645	502,724	324,087	826,811
0 <	Employee benefits	3000-3999	6/4,/00	320,384	995,084	728,676	346,015	1,074,691	757,823	359,855	1,117,678
ים ד		5000-5999	524 560	360 100	884 660	550 788	378 105	478 803	181,/4/	397,010	291,316
9 9		6669-0009	15,000	007,000	15,000	80,1000	575,575	0.000	126,016	010,788	000,076
7		7100-7299	000	0 0	0000	0 0	0 0	0 0	0 0	o c	0 0
00		7400-7499	0	0	0	0	0	0	0	0	0 0
6		7300-7399	0	0	0	0	0	0	0	0	0
10		1000-7999	0	0	0	0	0	0	0	0	0
11	11 Projected Budget Reduction		0	0	0	0	0	0	0	0	0
12	12 Total Expenditures:		\$2,951,610	\$1,254,337	\$4,205,947	\$3,064,369	\$1,314,804	\$4,379,173	\$3,170,005	\$1,364,925	\$4,534,931
۵	Interfund Xfers/Other Sources										
Н		8910-8929	0	0	0	0	0	0	0	0	0
7	Transfers Out	7610-7629	76,250	0	76,250	70,000	0	70,000	000'02	0	70,000
3	Sources	8930-8979	0	0	0	0	0	0	0	0	0
4		7630-7699	0	0	0	0	0	0	0	0	0
2		8980-8999	(622,509)	622,509	0	(000'099)	000'099	0	(670,000)	670,000	0
ш	Net Increase (Decrease) In Fund Balance		(\$320,895)	\$99,673	(\$221,222)	(\$367,335)	\$41,697	(\$325,638)	(\$421,046)	\$1,576	(\$419,471)
ш	Ending Balance		\$1,651,011	\$192,163	\$1,843,173	\$1,283,676	\$233,860	\$1,517,536	\$862,629	\$235,436	\$1,098,065
	1 Revolving Cash	9711	0	0	0	0	0	0	0	0	0
7	2 Other Reserves (FUND 17)	97xx	0	0	0	0	0	0	155,000	0	155,000
e	3 Restricted	9740	0	192,163	192,163	0	233,860	233,860	0	235,436	235,436
4	4 Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0
S	5 Other Commitments	0926	0	0	0	0	0	0	0	0	0
9	6 Assigned - Other Assignments	9780	0	0	0	0	0	0	0	0	0
7	7 Reserve for Economic Uncertainties	6826	1,651,011	0	1,651,011	1,283,676	0	1,283,676	862,629	0	862,629
00	8 Unassigned/unappropriated Amount	9790	0	0	0	0	0	0	0	0	0
5	Components of Ending Fund Balance Total	d Balance Total	\$1,651,011	\$192,163	\$1,843,173	\$1,283,676	\$233,860	\$1,517,536	\$1,017,629	\$235,436	\$1,253,065
	AT AND AND WHAT TO AN AND AND AND				5% Calcula	sted Reserve, or \$!	5% Calculated Reserve, or \$50,000 (greater of the two)		DISTRICT MANDATED RESERVES	ED RESERVES	
	Reserve Percentage Level for this district:		2.00%			Total Reserves	5% Calculated	Difference	17% Calculated	Difference	
	2019-2020 District ADA (PROJECTED)		187.00		FY 2019-2020	\$1,651,011	\$214,110	\$1,436,901	\$727,973	\$923,037	
					FY 2021-2022	\$1,017,629	\$230,247	\$787,383	\$782,838	\$234,791	
	FY 2020-2021 Unappropiated Amount is:		Positive								
	FY 2021-2022 Unappropiated Amount is:		Positive								