



2019-20 Adopted Budget

JUNE 12, 2019

Business Services Division
Laura Phan, Assistant Superintendent

FINANCIAL HIGHLIGHTS

California Budget Conference Committee approved the 2019-20 State Budget, with compromises reached between the Legislature and Governor. It appears unlikely that Governor Newsom will make any line item vetoes, and both houses of the Legislature still need to vote on the budget by June 15th.

Details of the 2019-20 Budget as it impacts K-14 education are not yet available, but the following actions approved by the Budget Conference Committee could impact Oak Grove School District's proposed 2019-20 Adopted Budget:

- Provide only the 3.26% statutory cost-of-living adjustment for the Local Control Funding Formula (LCFF) without setting higher LCFF targets
- Leveling up special education rates to the statewide target level (estimated at \$557.27 per average daily attendance in 2019-20) for those Special Education Local Plan Areas that currently receive less than this amount and \$493 million for age 3- and 4-year olds with disabilities
- Funding mechanism for preschoolers with disabilities is currently unknown
- Approve the Proposition 98 level and Public School System Stabilization Account rainy day fund deposit as proposed by Governor Newsom at the May Revision
- Provide California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) employer contribution rate relief at the same statewide funding level as proposed in the May Revision (\$500 million in 2019-20 and \$350 million in 2020-21), but divided into the two retirement systems instead of only to CalSTRS
- Effective CalSTRS and CalPERS employer contribution rates are currently unknown
- Retain both Career Technical Education Incentive Grant and K-12 Strong Workforce Development programs
- Provide \$50 million in ongoing Proposition 98 funding for the Afterschool Education and Safety program
- Provide \$38.1 million for the Educator Workforce Investment Grant and establish the Golden State Teacher Grant Program

The Oak Grove School District's (OGSD) 2019-20 Budget was prepared based on the Governor's May Revision, and in accordance with guidelines and recommendations by Santa Clara County Office of Education, School Services of California, and the state Fiscal Crisis Management Assistance Team (FCMAT). Impacts to District Budget upon Legislative approval of the State Budget will be reflected in the First Interim Budget Report.

Even as Oak Grove School District contends with fiscal challenges due to declining enrollment, increased costs of Special Education, and increased contributions to employee pension systems, the District's 2019-20 Budget contains the following Board priorities:

- Expenditure assumptions are developed in conjunction with the Local Control Accountability Plan (LCAP), with input from various stakeholder groups; maximizing resources by leveraging different funding sources to achieve the District's LCAP goals.
- Maintaining low class size.
- Hiring and retaining highly qualified staff in all functional areas with competitive compensation packages for all collective bargaining units.
- Minimizing impact of enrollment decline by reducing teaching positions through attrition and the early retirement incentive program.
- Providing choice of instructional programs to families, including parent participation school, Virtual Learning Academy program, STEM, Visual and Performing Arts, and Spanish Two Way Bilingual Immersion.
- Provide enriched instruction through Music and Technology.
- Provide enhanced teaching through staff development.
- Maintain safe and environmentally healthy facilities.

Local Control Funding Formula, the state of California determines how much money a school district needs through grants based on student attendance and other factors. Most school districts in California are funded with a mix of local property taxes and state aid. In contrast, a basic aid district meets its funding requirements with property taxes.

Key financial highlights for the 2019-20 General Fund Budget, combined Unrestricted and Restricted, are as follows:

- LCFF entitlement is 100% funded, with 3.26% COLA
- LCFF Entitlement per average daily attendance is \$9,412. Supplemental services must be provided at a rate of \$826 per ADA, and the remaining LCFF funding for general purpose at \$8,586 per ADA.
- LCFF funded average daily attendance (ADA) of 9,592.02, including district students in county special education programs, based on 2018-19 Period 2 (P-2) attendance.
- Supplemental Grant is per Unduplicated Count of 50.49% of total district enrollment, three-year average from 2017-18 through projected 2019-20.
- Elimination of State's 2018-19 one-time discretionary fund allocation
- Total combined general fund expenditures and other uses exceed revenues by \$9.8 million, resulting in transfers in from the Special Reserve Fund of \$8.7 million to balance the 2019-20 budget.
- Unrestricted General Fund balance is projected to be at \$4.3 million at end of 2019-20. Excluding the \$3.7 million (3% of total general fund expenditures) required for economic uncertainties and \$672 thousand in non-spendable and other assignments, the unappropriated ending fund balance is zero.

COMBINED GENERAL FUND

The *general fund* is the main operating fund of Oak Grove School District. It is used to account for all activities except those that are required to be accounted for in another fund. All of the District's activities are reported in the general fund unless there is a compelling reason to account for an activity in another fund.

Oak Grove is a state funded school district, which means that the District operates under general-purpose Local Control Funding Formula (LCFF) established by the State Legislature in 2013. The LCFF provides districts a "base" level of funding that is then adjusted by grade span of TK-3 and/or 9-12, which is in lieu of the class size reduction apportionment under the previous revenue limit funding formula. In addition, "supplemental" funding is provided based on unduplicated counts of pupils enrolled in the district who are low-income, English learners, and foster youth (unduplicated count). When a district's unduplicated count exceeds 55 percent of the district's enrollment, additional "concentration" funding is provided.

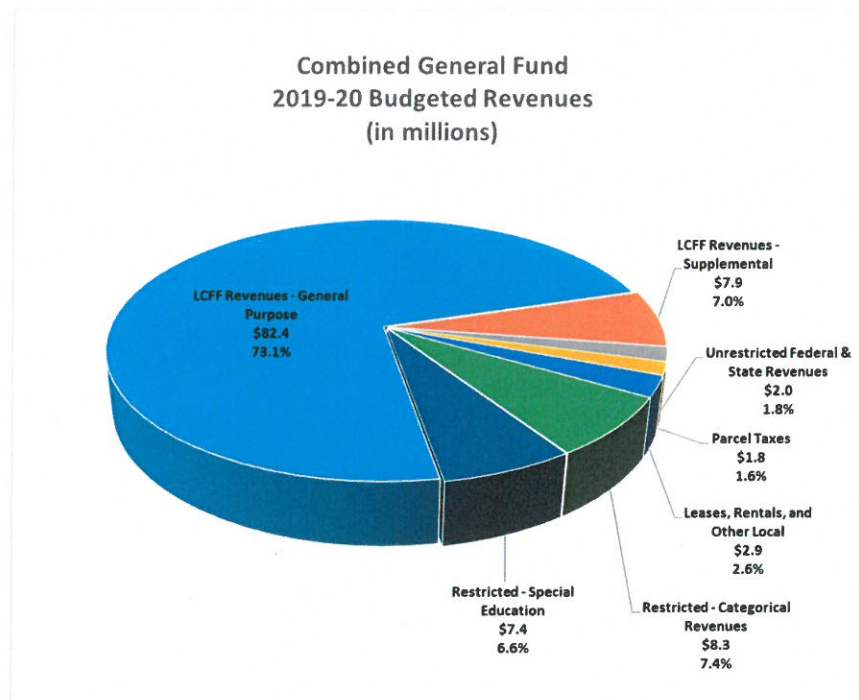
Increase in LCFF funding is set by a statutorily determined Cost of Living Adjustment (COLA) plus Gap Closure Percentage during the transition years. LCFF revenue "Target" is calculated by a complex formula based on actual daily attendance (ADA) by grade level multiplied by each entitlement component of (1) Base Grant, (2) Grade Span entitlement for grades TK-3 (formerly Class Size Reduction), (3) Supplemental Grant for the Unduplicated Count Percentage, (4) Concentration Grant for the Unduplicated Count Percentage, plus add-ons for Targeted Instructional Improvement Block Grant (TIIG) and Home-to-School Transportation Grant.

The main premises of the Local Control Funding Formula when it was implemented in 2013-14 are:

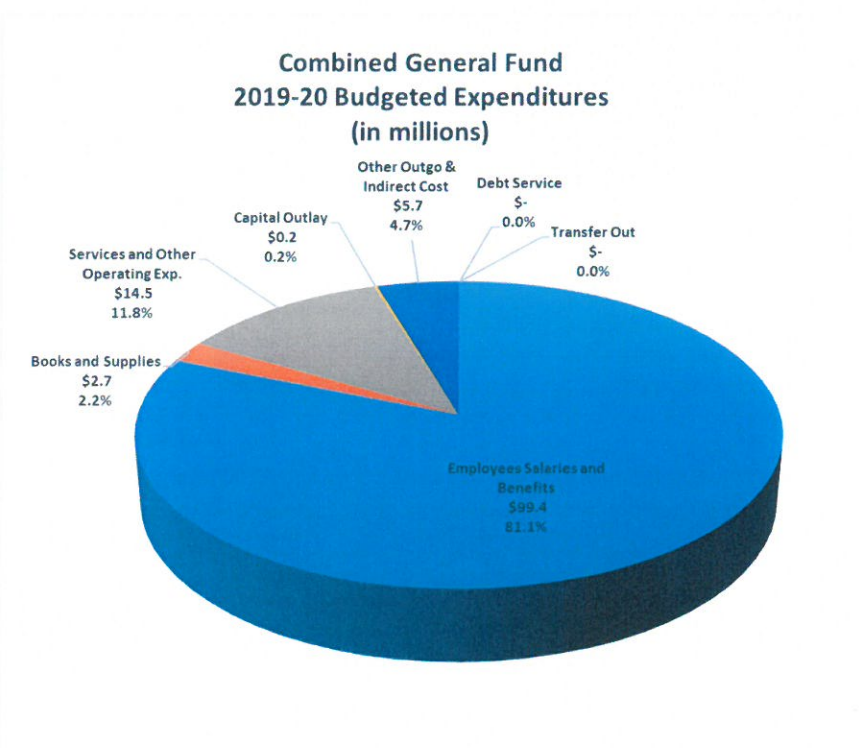
- Restoration of pre-recession purchasing power to the 2007-08 level by 2020-21.
- Redistribution of funding among LEAs to fund additional services to targeted students and close the achievement gap
- Greater local control over programs and resources

The State fully funded K-12 Education in 2018-19 for the first time since 2006-07, ahead of the established timeline for LCFF implementation by two years. Due to increased costs of employee retirement systems (CalSTRS and CalPERS), special education, and other nondiscretionary spending, School Services of California calculated that school districts would have approximately 91-92% of the 2007-08 purchasing level when LCFF is fully implemented. With full implementation of LCFF, annual revenue dollar increases will be per Cost of Living Adjustment (COLA) rates.

In addition to LCFF income, the District receives federal and state revenues for categorical programs. These resources are highly restricted and may only be expensed within the guidelines provided for each program. Local revenues include property parcel taxes, leases and rentals, use of facilities, interest income, and miscellaneous local sources. Total combined General Fund revenues is budgeted at \$112.6 million.



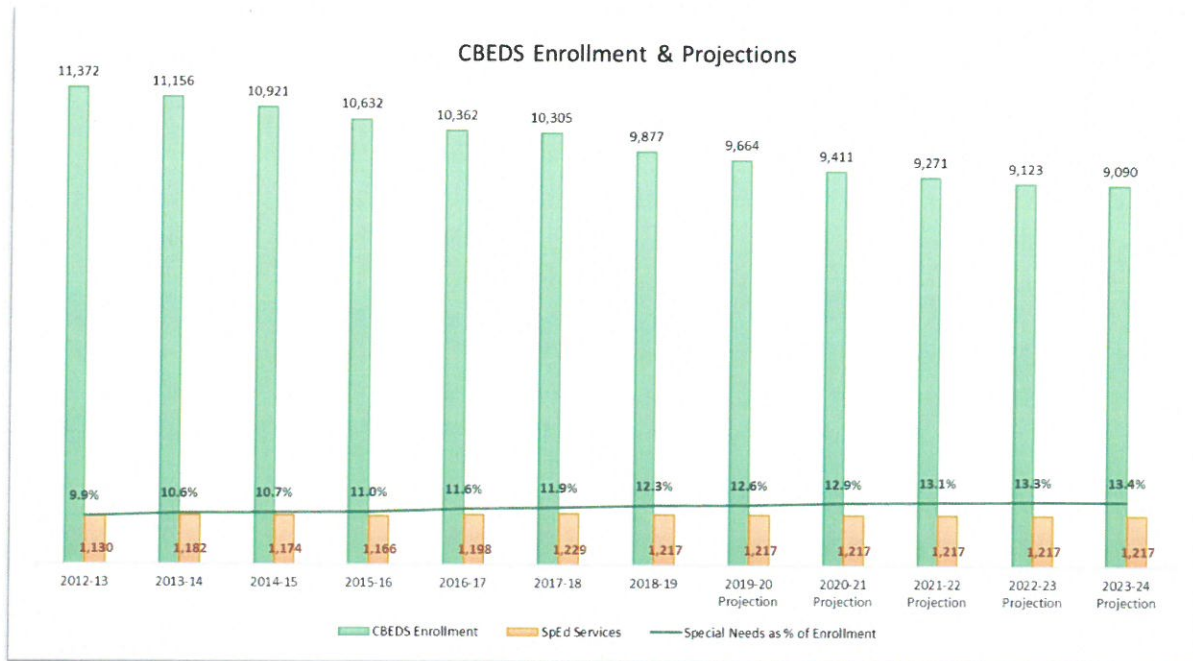
The District's expenditures are primarily to provide classroom instruction, student intervention, or instructional support. Administrative and support services are in accordance with requirements or mandates by California Education Code, and other federal and state regulations. Total combined General Fund expenditures, including Transfers-out to support mandated Child Nutrition Services, is budgeted at \$122.5 million. Employee salaries and benefits take up approximately 81.1% of total general fund expenditures.



ENROLLMENT

Student enrollment for the District last peaked in 2006-07 at 11,899, and has been in a decline since. In addition to families moving out of the area, the overall birthrate for the region has been declining. The several new major density housing developed within district boundaries since 2013 have not generated the expected increase in student count. The District commissioned an enrollment analysis report every year to update the projection numbers. Enrollment projections through 2022-23 are per the demographer's report dated February 20, 2019.

While total enrollment continues to decrease, the number of students needing specialized services has remained relatively the same and therefore, the ratio of special needs students as a percentage of total enrollment has grown. Consequently, the cost of Special Education has grown disproportionately to General Education. See the Special Education section for further discussion.



The projected enrollment loss translates into cumulative revenue loss of approximately \$17.7 million over the three years of the Multi-Year Projection budget.

	Enrollment (incl @COE)	Funded ADA	LCFF ADA Loss	LCFF Funding Per ADA**	Revenue Gain/(Loss) Budget Year 1	Revenue Gain/(Loss) Budget Year 2	Revenue Gain/(Loss) Budget Year 3	Cumulative 3-Year Gain/(Loss)
2018-19 Est. Actuals	9,957	9,988.57						
2019-20 Budget	9,744	9,592.02	-396.55	\$9,412	(\$3,732,329)	(\$3,732,329)	(\$3,732,329)	(\$11,196,986)
2020-21 Projected	9,491	9,380.67	-211.35	\$9,665		(\$2,042,698)	(\$2,042,698)	(\$4,085,396)
2021-22 Projected	9,351	9,141.20	-239.47	\$9,936			(\$2,379,374)	(\$2,379,374)
Cumulative Total 2019-20 to 2021-22			-847.37		(\$3,732,329)	(\$5,775,026)	(\$8,154,400)	(\$17,661,755)

STAFFING

Certificated Salaries are salaries for teachers, counselors, psychologists, nurses and certificated administrators. This category also includes extra duty, substitutes and hourly pay.

Classroom staffing allocations for 2019-20 are in accordance to the following class sizes across the district:

Grade TK-3	24:1 (lowered from 27:1 in 2015-16)
Grade 4-8	32:1
Special Day Class (SDC)	11:1 (average across the district as of 2018-19)

Classified Salaries represent salaries for instructional paras (aides), clerical and office personnel, maintenance and operations personnel, other support personnel and non-certificated managers and supervisors. This category also includes extra duty, substitutes and hourly pay.

Employee Benefits correspond directly with certificated and classified salaries. Retirement expenses (STRS and PERS), social security, unemployment insurance, and workers' compensation expenditures are based on specified percentage of salary expenses. Medical, dental and vision expenditures are contracted amounts based on the number of full-time equivalent (FTE) positions. In addition, the District pays the following mandatory payroll taxes.

The District pays approximately 96% of employee health benefit premiums on average for teachers. The 2019-20 statutory STRS rate for certificated employees is currently at 18.13%, but we budgeted 16.70% as per the Governor's May Revision, which is subject to change per legislative action. Budgeted PERS rate is 20.733%, as set by the CalPERS Board. STRS and PERS rates are expected to increase annually through 2021-22.

It is important to note that even though the District received annual revenue increases with the implementation of LCFF in 2013-14, STRS and PERS expenditures combined have almost doubled in the same period.

Employer Payroll Tax	2013-14	2018-19	2019-20 Budget	2020-21 Projection	2021-22 Projection
STRS *	8.2500%	16.2800%	16.7000%	18.4000%	18.1000%
PERS	11.4420%	18.0620%	20.7330%	23.6000%	24.9000%
OASDI	6.2000%	6.2000%	6.2000%	6.2000%	6.2000%
Medicare *	1.4500%	1.4500%	1.4500%	1.4500%	1.4500%
Unemployment Insurance *	0.0500%	0.0500%	0.0500%	0.0500%	0.0500%
Workers Comp *	1.8606%	1.8659%	1.7070%	1.7070%	1.7070%
* Certificated P/R Tax & Benefits	11.6106%	19.6459%	19.9070%	21.6070%	21.3070%
Classified P/R Tax & Benefits	21.0026%	27.6279%	30.1400%	33.0070%	34.3070%

Post-Budget Preparation Note: Based on the June 10, 2019 actions of the Budget Conference Committee, the 2019-20 STRS is estimated at 17.10%. As a result of the latest rate estimate, the District is reserving \$196 thousand in the Ending Fund Balance in 2019-20 for possible cost

increase. The STRS rates for 2020-21 and 2021-22, included in the Multi-Year Projections, are based on estimates resulting from actions of the Budget Conference Committee.

Staffing Change

At the time of budget development, no settlement has been reached for 2019-20 salaries and benefits for all bargaining units. The contract agreement with OGEA (teachers) include reducing class size for grades TK-3 to 24:1 in 2019-20 and forward. The 2019-20 budget does not include any increases in the salary schedules for Executive Team.

Certificated positions, Full Time Equivalents (FTEs):

Reductions due to declining enrollment	- 9.00
Increase 1.0 FTE Nurse	1.00
Net decrease in special education certificated support staff	- 0.50
Net reduction of certificated coordinator position	- 0.40
Net change to certificated positions	<u>- 8.90</u>

Classified Positions, Full Time Equivalents (FTEs):

Increased in special education staff for program adjustments	3.58
Increased +1.0 FTE roving custodian and net increase to Noon Duty 6.93 FTE	7.93
Net change to classified positions	<u>+ 11.51</u>

2019-20 Proposed Budget				
	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total General Fund
Certificated				
1100 Teachers	388.80	4.60	77.10	470.50
1200 Certificated Pupil Support	14.30	2.00	11.70	28.00
1300 Certificated Administrator	27.70	1.30	2.00	31.00
1900 Other Certificated Salaries	7.00	0.00	2.00	9.00
Total Certificated	437.80	7.90	92.80	538.50
<i>2018-19 Total Certificated</i>	447.40	6.80	93.20	547.40
<i>Change</i>	(9.60)	1.10	(0.40)	(8.90)
2100 Instructional Aids	12.24	0.00	80.46	92.70
2200 Classified Support	92.91	7.98	0.00	100.89
2300 Classified Administrator	7.55	1.45	0.00	9.00
2400 Clerical and Office Salaries	59.86	1.88	2.00	63.74
2900 Other Classified Salaries	21.76	0.90	5.97	28.63
Total Classified	194.33	12.21	88.43	294.96
<i>2018-19 Total Classified</i>	187.14	10.81	85.51	283.45
<i>Change</i>	7.19	1.40	2.92	11.51
TOTAL FTE	632.13	20.11	181.23	833.46

OTHER EXPENDITURES

The 2019-20 Budget excludes all one-time expenditures incurred in 2018-19, but also includes new expenditures associated with the 2019-20 LCAP.

Teacher Induction Program - in past years, the District received state funding for the Beginning Teacher Support and Assessment (BTSA). The BTSA grant ended effective 2015-16, and the District supported the program using the one-time Educator Effectiveness Grant from 2015-16 through 2018-19. The District will fund the Teacher Induction Program from the General Fund in future years, budgeted at \$170 thousand in 2019-20.

Materials and Supplies - schools and departments receive a standard annual allocation. This category includes classroom, office and custodial supplies. Annual allocations for departments and schools have been reduced by 5% since 2018-19. Total general fund materials and supplies budget is \$2.7 million, a decrease of \$1.3 thousand from 2018-19 budget, which included carryovers from prior year.

Services, Other Operating Expenses represent estimated expenditures for utilities, liability insurance, consultants, mileage, travel and conference, dues and memberships, contracted services, legal and audit services. Total budgeted expenditures are \$14.5 million, a decrease of \$560 thousand from 2018-19 budget primarily from excluding any 2018-19 carryovers in the budget year as well as reducing non-recurring expenditures.

Capital Outlay includes the purchase of new equipment as well as replacement of equipment. Total budgeted expenditures are \$185 thousand, an increase of \$69 thousand from 2018-19 budget, primarily for standard operational equipment.

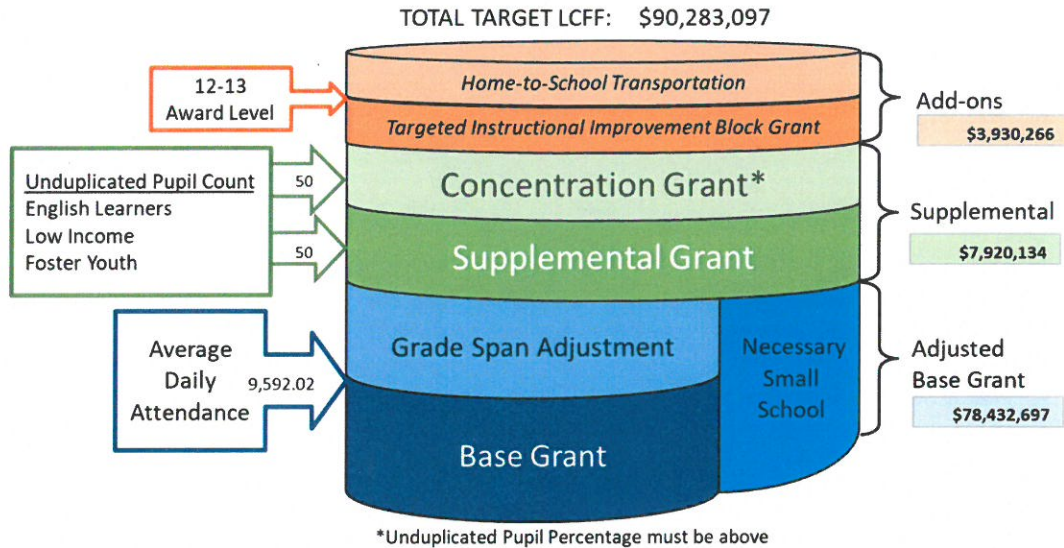
Other Outgo includes debt service payments, CNS transfers out, and tuition payments to State Special Schools, Nonpublic Agencies/Schools, and County Office of Education. Tuition payments are for District students attending programs as written in their Individualized Education Plan (IEP). Total other outgo decreased by a total of \$500 thousand, resulting from a decrease of \$500 thousand from the relief of the Solar Lease debt, which was retired by the additional issuance of General Obligations Bonds in December of 2018, a decrease of \$200 thousand from CNS transfers out, and an increase of total tuition payments of \$200 thousand from 2018-19.

UNRESTRICTED GENERAL FUND

It is important to note that the Unrestricted General Fund accounts for all of the District's instructional and operational activities, as well as contributing to the restricted programs when costs of the mandated activities exceed resources. In addition, the required 3% reserve for economic uncertainties comes from unrestricted fund balance.

The District's LCFF funding is accomplished by a mix of (1) local property taxes and (2) State aid, including funds from the Education Protection Account. Generally, the State apportionments

amount to the difference between the District's LCFF entitlement amount and local property tax revenues. LCFF revenues of \$90.3 million account for approximately 93.2% of total unrestricted resources.



Supplemental Grant is allocated as part of the LCFF calculation, based on the unduplicated count of English Learners, Free and Reduce, and Foster Youth. Title 5, California Code of Regulations, sections 15494 through 15497.5 requires annual preparation and update of the Local Control and Accountability Plan (LCAP). Furthermore, section 15496(a) specifies the requirements related to expenditures of supplemental and concentration funds. The regulation specifies that supplemental and concentration funding must be used to “increase or improve services for unduplicated pupils as compared to services provided to all pupils”, and the amount/services provided for the unduplicated pupils must be proportional to the amount of funds apportioned each year. This means that a portion of the increase in LCFF revenues each year must be allocated proportionally for supplemental services.

Per clarification from the California Department of Education, Local Agency Systems Support Office, the use of supplemental or concentration funds to provide a general salary increase district-wide is not appropriate. The District would not be able to provide supporting research, experience, or educational theory to demonstrate how the use of these funds for general salary increase is the most effective in meeting the goals for unduplicated pupils.

Based on projected unduplicated count rate of 50.49% and 100% funding of LCFF entitlement, the minimum amount required for supplemental services is \$7.9 million in 2019-20, a decrease of \$205 thousand from 2018-19 reflecting the lower projected unduplicated count percentage. The District's LCAP goals and budget were presented for Board review on June 6, 2019. Budgeted expenditures for supplemental services exceed the minimum required amount and carryover balance from prior years by \$128 thousand.

2019-20 Supplemental Services	Total Supp Expenditures
Goal 1 - Common Core Standards	1,485,046
Goal 2 - EL, SED, Foster Youths, Students of Color	4,857,472
Goal 3 - Inclusivity for Students with Special Needs	159,458
Goal 4 - Classroom Technology	230,757
Goal 5 - School and Classroom Environments	840,293
Goal 6 - Family and Community Engagement	876,941
Total Supplemental Services Expenditures	\$ 8,449,967

Contributions to Restricted Programs represent transfers from Unrestricted General Fund to underfunded programs such as Special Education. This category also includes the required set aside for Routine Restricted Maintenance.

The State allowed school districts to reduce their required RRM contributions to 2.0% in 2017-18 and 2018-19. Full 3.0% contributions to RRM is required effective 2019-20, which is approximately \$872 thousand.

The District received the RDA funds from the County as redevelopment agency statutory “pass-through” payments, and the funds were given the California School Accounting Manual (CASM) designation of 8625, “Community Redevelopment Funds Not Subject to Revenue Limit Deduction,” and the funds were deposited into the Restricted General Fund. The District wants to use this restricted RDA funds in order to satisfy the District’s obligations under Education Code section 17070.75 to establish a restricted account in the general fund for routine maintenance of school buildings. According to District’s legal counsel, the District may use the RDA funds to satisfy its RRMA obligations, as legal counsel is aware of no use limitations that would prohibit the District’s use of the RDA funds for this purpose.

Total contributions from Unrestricted General Fund are projected at \$23.8 million for 2019-20, an increase of \$870 thousand from 2018-19, as follows.

Routine Restricted Maintenance (RRM)	\$ 3,674,133
Special Education	\$ 21,027,557
Total Contributions from Unrestricted G/F	\$ 24,701,690
Contribution to RRM Offset by RDA Funds	(872,400)
Net Contributions from Unrestricted G/F	\$ 23,829,290

Net of the contributions to restricted programs, approximately \$65.2 of total Unrestricted General Fund Revenues is available for district instructional and operational activities. As enrollment and general fund revenues decline, cost saving measures are negated by increasing costs of Special Ed mandated services and expenditures.

Transportation funding is no longer a restricted state categorical program, effective fiscal year 2013-14 with the implementation of LCFF. State funding for Home-to-School Transportation is

now included in LCFF entitlement calculation. The entitlement amount of \$1,273,198 remains flat since 2013-14 with no annual COLA increases.

The Cost Containment Plan approved by the Board on April 27, 2017 includes elimination of general education home-to-school busing pending school consolidation. On March 1, 2018, the Board approved closure of Glider and Miner Elementary Schools, new attendance boundaries for entire district, and elimination of previous General Ed bus routes.

Per the results of a bus survey conducted in April, 2018, the District offers Gen Ed bus service from the Silver Leaf Neighborhood to Baldwin Elementary and Bernal Intermediate Schools effective 2018-19. Students with free and reduced lunch status are exempt from any charges. Annual two-way bus pass rates per family are as follow:

- First Bus Pass - \$350.00
- Second Bus Pass - \$250.00
- Third Bus Pass - \$225.00

In addition to the 2 new General Ed bus routes noted above, the District is budgeting for 30 Special Ed bus routes; 11 to county programs outside the district and the remaining 19 bus routes are within district boundaries. The projected cost to operate the transportation program is as follows.

Home-to-School Transportation, Net of Fees	\$ 164,758
Special Education Transportation	<u>3,471,603</u>
Total Transportation Program Cost	\$ 3,636,361
State Apportionment (incl. in LCFF) and Other Revenues	<u>\$ 1,290,198</u>
Transportation Program Shortfall	<u>\$ (2,346,163)</u>

Indirect Cost are those costs of general management that are district-wide. General management costs consist of expenditures for administrative activities necessary for the general operation of the district (e.g., accounting, budgeting, payroll preparation, personnel management, purchasing, and centralized data processing). The district is allowed to recover administrative costs from federal and state programs without having to time-account for the general administrative support provided to each program by applying the approved indirect cost rate.

OGSD's 2019-20 approved indirect cost rate for most allowable categorical programs is 6.83% and 5.12% for Child Nutrition Services (CNS). However, some federal categorical programs only allow the district to recover up to 2% of indirect costs. For 2019-20, the Unrestricted General Fund is projected to recapture \$2.1 million of indirect costs from the restricted programs, including Supplemental, and \$198 thousand from CNS.

UNRESTRICTED FUND BALANCE

Unrestricted General Fund ending fund balance is projected to be \$4.3 million. Approximately \$4.3 million of the unrestricted ending balance must be set aside for economic uncertainties,

encumbrances and obligations, and other commitments and assignments. Unassigned Fund Balance is projected to be \$0 million at end of 2019-20 (see the table that follows)

	Gen Purpose Unrestricted	LCAP Supplemental	Unrestricted General Fund
Beginning Fund Balance	\$ 3,854,215	\$ 401,738	\$ 4,255,953
<u>Revenues:</u>			
LCFF Sources	82,362,963	7,920,134	90,283,097
Federal Revenues	178,000	-	178,000
State Revenues	1,829,593	-	1,829,593
Local Revenues	4,612,283	-	4,612,283
Total Revenues	\$ 88,982,839	\$ 7,920,134	\$ 96,902,973
<u>Expenditures:</u>			
Certificated Salaries	37,303,930	4,286,433	41,590,363
Classified Salaries	10,602,249	1,016,828	11,619,077
Employee STRS	6,135,386	518,803	6,654,189
Employee PERS	2,122,075	249,549	2,371,624
Other Employee Benefits	11,377,674	997,689	12,375,363
Supplies	1,140,059	137,182	1,277,241
Services & Other Operating Exp	6,783,950	703,248	7,487,198
Capital Outlay	74,000		74,000
Other Outgo	31,500		31,500
Indirect Cost	(2,320,289)	540,235	(1,780,054)
Debt Service Payments	7,244		7,244
Total Expenditures	\$ 73,257,778	\$ 8,449,967	\$ 81,707,745
Operating Surplus/(Deficit)	\$ 15,725,061	\$ (529,833)	\$ 15,195,228
<u>Other Sources/Uses:</u>			
Interfund Transfers In	8,731,993		8,731,993
Interfund Transfers Out	(7,716)		(7,716)
Contribution to Routine Restricted Maintenance	(3,674,133)		(3,674,133)
Contribution to Other Restricted Programs	744,345	128,095	872,440
Contribution to Special Education	(21,027,557)		(21,027,557)
Total Other Sources/Uses	\$ (15,233,068)	\$ 128,095	\$ (15,104,973)
Net Change in Fund Balance	\$ 491,993	\$ (401,738)	\$ 90,255
Ending Fund Balance	\$ 4,346,208	\$ 0	\$ 4,346,208
<u>Components of Ending Fund Balance:</u>			
Reserve for Encumbrances & Liabilities	39,876		39,876
Reserve for STRS Rate Adjustment	195,957		195,957
Commitments & Assignments	436,243		436,243
Designated for Economic Uncertainties	3,674,132		3,674,132
Unassigned Ending Fund Balance	\$ 0	\$ 0	\$ 0

RESTRICTED GENERAL FUND

Restricted programs or activities relating to the operation of educational programs are considered a part of ordinary operations and are accounted for in the general fund. Within the general fund, restricted programs or activities must be identified, accounted for, and reported separately. Restricted programs or activities are those funded from revenue sources subject to constraints imposed by external resource providers or by law.

	Routine Restricted Maintenance (RRM)	Categoricals	Special Education	Restricted General Fund
Beginning Fund Balance	\$ 631,904	\$ 2,229,712	\$ 427,764	\$ 3,289,380
<u>Revenues:</u>				
LCFF Sources	-	-	4,679,388	4,679,388
Federal Revenues	-	1,922,036	2,004,569	3,926,605
State Revenues	-	5,815,911	584,704	6,400,615
Local Revenues	-	557,088	177,571	734,659
Total Revenues	\$ -	\$ 8,295,035	\$ 7,446,232	\$ 15,741,267
<u>Expenditures:</u>				
Certificated Salaries		1,337,514	8,446,766	9,784,280
Classified Salaries	855,041	168,411	4,084,725	5,108,177
Employee STRS			1,401,859	1,401,859
Employee PERS	177,171	4,241,279	832,497	5,250,947
Other Employee Benefits	166,090	237,703	2,820,214	3,224,007
Supplies	175,000	1,161,283	87,345	1,423,628
Services & Other Operating Exp	1,402,540	1,813,840	3,830,971	7,047,351
Capital Outlay	111,500			111,500
Other Outgo			5,821,674	5,821,674
Indirect Cost	189,590	142,529	1,250,090	1,582,209
Total Expenditures	\$ 3,076,932	\$ 9,102,559	\$ 28,576,141	\$ 40,755,632
Operating Surplus/(Deficit)	\$ (3,076,932)	\$ (807,524)	\$ (21,129,909)	\$ (25,014,365)
<u>Other Sources/Uses:</u>				
Contribution to Routine Restricted Maintenance	3,674,133			3,674,133
Contribution to Other Restricted Programs		(872,440)		(872,440)
Contribution to Special Education			21,027,557	21,027,557
Total Other Sources/Uses	\$ 3,674,133	\$ (872,440)	\$ 21,027,557	\$ 23,829,250
Net Change in Fund Balance	\$ 597,201	\$ (1,679,964)	\$ (102,352)	\$ (1,185,115)
Ending Fund Balance	\$ 1,229,105	\$ 549,748	\$ 325,412	\$ 2,104,265
<u>Components of Ending Fund Balance:</u>				
Legally Restricted	1,229,105	549,748	325,412	2,104,265
Unassigned Ending Fund Balance	\$ -	\$ -	\$ -	\$ -

ROUTINE RESTRICTED MAINTENANCE (RRM)

The Routine Restricted Maintenance (RRM) program concept is a strategy for managing Oak Grove School District facility and plant assets. The purpose of the RRM is to protect investment in infrastructure, reduce the maintenance backlog, control and reduce costs, minimize waste, and maintain school buildings and facilities in a safe and efficient manner to support and enhance the learning environment for students, faculty, and staff.

With full implementation of LCFF, contribution from Unrestricted General Fund must be at least 3% of total Adopted Budget expenditures, including other financing uses. Based on California School Accounting Manual Procedure 650, it is explicit that the RRM shall be spent on activities for ongoing and major maintenance of buildings. Some items which may qualify under the term "ongoing and major maintenance" include maintenance workers, maintenance supplies, and indirect costs at the District's approved rate. Custodial services are considered operational activities and cannot be paid from this fund. Fund balance for RRM is projected to be \$1.2 at end of 2019-20.

RESTRICTED PROGRAMS /CATEGORICALS

Categorical funds provide additional instructional support for our students in the areas of intervention, staff development, resource teachers, academic coaches, district support services, and classroom technology. Effective fiscal year 2013-14, the only State categorical programs remaining for the District are Restricted Lottery, After School Education and Safety (ASES), and Special Education. All other state categorical programs have been rolled into LCFF, and funding becomes unrestricted to be spent per the District's LCAP. Federal categorical programs include the Title programs and Medi-Cal Billing Option.

Federal revenues are projected at \$1.9 million, state revenues are projected at \$5.8 million, including \$4.0 million of STRS on Behalf payments, and local grants are projected at \$557 thousand. The budget assumes \$1.8 million of carryover funds will remain legally restricted at end of 2019-20.

SPECIAL EDUCATION

OGSD is a member of the South East Special Education Local Plan Area (SESELPA). Special education funding comes from both the federal, state, and local and are apportioned through the SELPA. Included in the budget are district programs and services, excess cost paid to the Santa Clara County Office of Education for district students in county programs, and the cost of non-public schools and agencies.

Special education is highly regulated by the Federal Individuals with Disabilities Education Act, and the District risks lawsuits and sanction if the Individualized Education Program (IEP) process is not followed. Although district staff continues to review programs to contain costs, Federal regulations require local

*The District **does not** receive LCFF Funding for preschool students in Special Day Classes.*

education agencies maintain a certain level of services (expenditures) as in the prior year (maintenance of effort), which limits the District's ability to reduce expenditures in this area.

For 2019-20, we assume all programs and the number of special needs students remain the same as in 2018-19. The District currently provides specialized instruction and services for 1,217 students, including 148 preschool students. As mentioned in the Enrollment Section, the number of students receiving specialized education has increased over the years even as total enrollment has declined.

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20 Projection	2020-21 Projection	2021-22 Projection
Gen Ed Enrollment	10,894	10,656	10,286	10,067	10,034	9,603	9,403	9,150	9,010
Special Day Classes (SDC)	234	234	324	272	244	250	238	238	238
Non Public Schools (NPS)	28	31	22	23	27	24	23	23	23
District Enrollment	11,156	10,921	10,632	10,362	10,305	9,877	9,664	9,411	9,271
County SDC Enrollment	78	81	74	83	80	80	80	80	80
Total Enrollment	11,234	11,002	10,706	10,445	10,385	9,957	9,744	9,491	9,351
All Students Receiving Specialized Services	1,182	1,174	1,166	1,198	1,229	1,217	1,217	1,217	1,217
% of Total Enrollment Receiving SpEd Services	10.5%	10.7%	10.9%	11.5%	11.8%	12.2%	12.5%	12.8%	13.0%

The 2019-20 Budget includes operations for 32 special day classes (SDC):

- 15 classes for non-categorical programming (students of various disabilities)
- 4 classes for the low functioning
- 3 classes for the emotionally disturbed
- 4 classes for the autistic
- 6 classes for pre-school aged students, including one autistic preschool class

In addition to the SDCs, the District also provides resource specialist (RSP), speech, language, and hearing specialists (SLH), adaptive physical education (APE), occupational therapy (OT), psychological and other mental health counseling, vision specialists (VI), applied behavioral analysis (ABA), and other related services to students in the general education and special day classes.

District Special Ed staff work hard to contain costs, but there is one major portion of expenditures that are entirely out of their control. The District sends approximately 80 students to programs

*Total COE excess cost is
\$5,821,674.*

Average per pupil cost is \$72,771

operated by the County Office of Education (COE) and 23 students to non-public schools (NPS), as per 2018-19 enrollment count. The per pupil cost of the COE program is approximately \$45 thousand to \$64

*Total NPS budget is
\$2,034,703.*

Average per pupil cost is

thousand per year and approximately \$50 to \$130 thousand for an NPS.

For 2019-20, the cost to operate special education is \$28.6 million and the District will only receive \$7.4 million from federal, state and local sources. The Unrestricted General Fund will have to transfer in \$21.0 million (73.6% of total Special Ed expenditures) to cover the funding shortfall.

CASHFLOW

Not all of the General Fund reserve is available to meet obligations at a given point in time because not all assets are liquid or accessible. For example, accounts receivable is an asset, but until the cash is in the bank, we can't spend it for current obligations. Another area that bears discussion is the difference between budget and cash—a budget is a plan that transpires over a year-long period, while cash needs to be available at the time the obligation is due. In addition, while budget revisions are typically adopted at least several times a year, cash is even more volatile than budget - cash flow projections are likely to change every month.

The District has been fortunate to have adequate cash from the sale of Calero site (Special Reserve Fund 40) for temporary inter-fund borrowings during months where cash inflow is less than cash outflow. Although the District will deplete the Special Reserve Fund within the next two years, the District does not anticipate a need to issue any Tax Anticipation Notes (TRANS) for short-term borrowings in 2019-20.

MULTI-YEAR PROJECTIONS

Under the Education Code (Section 42131) all California School Districts must be able to show that they have a sound financial plan in place that will assure fiscal solvency in the current year plus the next two years. In other words, districts need to be able to demonstrate that they will be able to meet all of their financial obligations over a three-year period. This is accomplished by preparing a "Multi-Year Projection" report that shows our projected revenues and expenditures for the current year and each of the next two years. If a school district is not able to show that it will have a positive ending fund balance for current and next two fiscal years then there are varying degrees of consequences including, among other things, restrictions on borrowing and stricter county or state oversight or control.

Multi-Year projections are based on guidelines by Santa Clara County Office of Education (SCCOE), Fiscal Crisis Management and Assistance Team (FCMAT), and School Services of California (SSC) Dartboard. The District uses the LCFF Calculator, maintained by FCMAT, to project LCFF revenues. Other revenue assumptions are per School Services of California.

LCFF revenue increases are limited to COLA and offset by enrollment loss, approximately \$378 thousand in 2020-21 and \$164 thousand in 2021-22. Total General Fund revenues are projected to increase by approximately \$410 thousand in 2020-21 and \$131 thousand in 2021-22.

Expenditure projections for 2020-21 and 2021-22 are based on the following factors:

- Staffing level corresponding to projected enrollment decline,
- Estimated step increases as per the District's position control system,
- Higher rates for STRS and PERS,
- Savings from scheduled employee retirements,

- Provisions have not been made for collective bargaining settlements or natural attritions, and
- Operating expenditures and contracted services are based on projected Consumer Price Index (CPI), and additions or deletions of one-time only expenditures.

The Budget Plan approved by the Board in August 2017 included new revenue source and expenditure reductions for 2017-18 through 2019-20. The District implemented many of the approved items such as:

- Closure of two schools.
- Approval of one new lease and restructuring other leases to generate additional revenue.
- Eliminated general busing, except for one route to Baldwin and Bernal.
- Offered early retirement incentives.
- Reduced administrative positions through attritions.
- Reduced food service staffing.
- Reduced mid-day custodians at the intermediate schools.
- Restructure programs and services to maximize use of Supplemental Fund.
- Eliminate extra CSR teachers at Title I schools, which are superfluous with the negotiated TK-3 class size of 24.
- Utilize state allowed option to reduce contribution to routine restricted maintenance account.

The remaining 2017 Budget Plan items not yet implemented are included in the budget projections for 2020-21 and 2021-22:

- New lease revenue from Glider.
- Reduction of work force at the district level.
- Elimination or restructure of non-mandated programs such as afterschool sports, visual and performance arts, and the alternative school.

Although the District acted proactively to generate new revenues and reduce expenditures, the combination of year-over-year enrollment loss, increased special education services, and rising employee pension costs, causes the District to continue to operate at a deficit. Additional revenue generation and cost saving measures are necessary to bring the budget into balance.

The budget projections for 2020-21 and 2021-22 incorporated the following 2019 Budget Plan:

- \$7.0 million revenue generation - parcel tax to be placed on the March 2020 Election
- \$318 thousand expenditure reduction – elimination of the last remaining general ed bus route
- \$738 thousand expenditure reduction – reduce surplus staffing at the intermediate schools

Description	2018-19 Estimated Actuals	2019-20 Proposed Budget	2020-21 Projected	2021-22 Projected
Beginning Fund Balance, Projected	8,798,829	7,545,333	6,450,474	5,507,922
Revenues:				
LCFF Entitlement - General Purpose	82,973,138	82,362,963	82,911,817	83,070,886
LCFF Entitlement - Supplemental Services	8,125,608	7,920,134	7,749,669	7,754,198
LCFF Special Ed Taxes	4,679,388	4,679,388	4,679,388	4,679,388
Federal Revenue	4,846,801	4,104,605	4,104,605	4,104,605
Other State Revenue	10,439,427	8,230,208	7,762,143	7,729,106
Other Local Revenue	5,737,654	5,346,942	9,788,935	9,307,058
Total Revenue/Other Income	116,802,016	112,644,240	116,996,557	116,645,241
Expenditures				
Certificated Salaries	51,290,603	51,374,643	50,641,408	50,977,905
Classified Salaries	16,483,916	16,727,254	16,747,184	16,838,031
Employee Benefits	30,595,123	31,277,989	32,267,992	32,185,969
Books and Supplies	3,983,333	2,700,869	2,649,538	2,640,276
Services, Other Operating	15,094,752	14,534,549	13,780,501	13,565,893
Capital Outlay	116,500	185,500	185,500	185,500
Other Outgo	6,359,000	5,868,134	5,868,134	5,868,134
Direct Support/Indirect Costs/TSF's Out	(209,952)	(197,846)	(338,381)	(338,381)
Total Expenditures/Other Outgo	123,713,275	122,471,092	121,801,876	121,923,327
Operating Surplus/(Deficit)	(6,911,259)	(9,826,852)	(4,805,319)	(5,278,086)
Transfers-In from Special Reserve	5,657,763	8,731,993	3,862,768	4,114,582
Ending Fund Balance	7,545,333	6,450,474	5,507,922	4,344,418
Legally Restricted Balance	3,289,379	2,104,263	1,466,239	299,179
Unrestricted General Fund - Ending Fund Balance	4,255,954	4,346,211	4,041,683	4,045,238
Components of Ending Fund Balance				
Designated for Economic Uncertainties	3,711,398	3,674,133	3,654,056	3,657,700
Inventories, Prepaid, Revolving Fund	39,966	39,876	39,786	39,696
Early Retirement Program	504,590	436,243	347,839	347,839
Reserve for STRS Rate Increase	-	195,957	-	-
Total Reserved, Committed and Assigned Fund Balance	4,255,954	4,346,209	4,041,681	4,045,235
Undesignated/Unappropriated	0	0	0	0

OTHER RESTRICTED FUNDS

In addition to the General Fund, the District also maintains other funds that are restricted by law and function. These funds are not available for District operations. The District is not required to prepare multi-year projections budget for the restricted funds. All restricted funds are projected to end fiscal year 2019-20 with positive fund balances.

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes, other than debt service or capital projects.

Fund 13 Cafeteria Fund accounts for activities and operations of Child Nutrition Services (CNS). Primary funding sources are federal and state reimbursements for Free and Reduced Price Meals. In the recent past years, CNS operated at a deficit and required contributions from the General Fund due to declining enrollment and decreasing meal participations. The District restructured food service schedules and increased meal per labor hours in 2018-19 to reduce impact on the General Fund.

	Cafeteria Fund 13
Beginning Fund Balance	\$ 23,921
<u>Revenues:</u>	
Federal Revenues	2,780,125
State Revenues	184,524
Local Revenues	1,089,674
Total Revenues	\$ 4,054,323
<u>Expenditures:</u>	
Salaries & Benefits	1,992,123
Supplies	15,000
Services & Other Operating Exp	1,857,071
Indirect Cost	197,845
Total Expenditures	\$ 4,062,039
Operating Surplus/(Deficit)	\$ (7,716)
<u>Other Sources/Uses:</u>	
Transfer-In and Other Sources	7,716
Total Other Sources/Uses	\$ 7,716
Net Change in Fund Balance	\$ -
Ending Fund Balance	\$ 23,921

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for financial resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities and other capital assets that are not financed by other funds.

Fund 21 Building Fund exists primarily to account separately for proceeds and uses from the sale of bonds, and may not be used for any purposes other than those for which the bonds are issued. OGSD's 2008 Measure S and 2014 Measure P activities are accounted for in this Fund.

Fund 25 Capital Facilities Fund (Developer Fees) is used to account for monies received from fees levied on developers or other agencies as a condition of approving a development.

Fund 40 Capital Outlay exists primarily to provide for the accumulation of funds for capital outlay purposes, and to account for capital projects that are not restricted to fund 21 or fund 25. The current OGSD fund balance in this fund is the result of the sale of Calero site and revenues from development mitigation agreements.

	Building Fund 21	Capital Facilities (Developer Fees) Fund 25	Special Reserve - Capital Outlay Fund 40
Beginning Fund Balance	\$ 19,775,401	\$ 483,963	\$ 16,781,145
<u>Revenues:</u>			
Interest Income	70,000	4,000	405,000
Other Local Revenues	-	40,000	-
Total Revenues	\$ 70,000	\$ 44,000	\$ 405,000
<u>Expenditures:</u>			
Salaries & Benefits	24,832	-	-
Supplies	540,000	-	-
Services & Other Operating Exp	100,000	13,200	-
Total Expenditures	\$ 17,015,464	\$ 13,200	\$ -
<u>Other Sources/Uses:</u>			
Interfund Transfers Out	-	-	(8,731,993)
Total Other Sources/Uses	\$ -	\$ -	\$ (8,731,993)
Net Change in Fund Balance	\$ (16,945,464)	\$ 30,800	\$ (8,326,993)
Ending Fund Balance	\$ 2,829,937	\$ 514,763	\$ 8,454,152

PROPRIETARY FUNDS

Proprietary funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the district, normally on a full cost-recovery basis. Proprietary funds are intended to be self-supporting.

Fund 63 Enterprise Fund is used to account for operations of the District's Before and After School Education (BASE) program and the fee based Preschool program.

Fund 67 Self-Insurance Fund is maintained to provide future payments on the District's obligations for employee dental and vision coverage.

	Other Enterprise Fund 63	Self-Insurance Fund 67
Beginning Fund Balance	\$ 1,477,890	\$ 1,520,030
<u>Revenues:</u>		
Interest Income	15,000	5,000
Other Local Revenues	3,140,091	2,014,982
Total Revenues	\$ 3,155,091	\$ 2,019,982
<u>Expenditures:</u>		
Salaries & Benefits	2,210,560	-
Supplies	110,000	
Services & Other Operating Exp	334,837	1,921,901
Total Expenditures	\$ 2,655,397	\$ 1,921,901
Operating Surplus/(Deficit)	\$ 499,694	\$ 98,081
Ending Fund Balance	\$ 1,977,584	\$ 1,618,111

DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of restricted, committed, or assigned resources for, and the payment of, principal and interest on general long-term debt.

Fund 51 Bond Interest and Redemption Fund is maintained by the county treasurer from taxes levied by the county controller for the repayment of bonds issued by the District. District staff receives financial information from the County, and has no control over activities in this fund.

	BIRF Fund 51
Beginning Fund Balance	\$ 11,927,222
<u>Revenues:</u>	
Other Local Revenues	14,064,732
Total Revenues	\$ 14,269,472
<u>Expenditures:</u>	
Debt Service Payments	15,278,210
Total Expenditures	\$ 15,278,210
Net Change in Fund Balance	\$ (1,008,738)
Ending Fund Balance	\$ 10,918,484

CONCLUSION

Now that the State is finally funding school districts at 100% entitlement, future revenue growth (new money) will be limited to statutory COLA. Meanwhile, costs of mandated services for special need students increase disproportionate to the District's general education population.

The District's continuing decline in enrollment, combined with increasing pension costs and special education costs, has begun to exceed the increase in state funding. The District is continually reviewing programs and operations in order to deliver the most effective instructional programs and still maintain a balanced budget.

In order to retain and attract students, the District has expand instructional choices in the past several years such as growing the Spanish Two-Way Dual Immersion [TK-8] School, the new Virtual Learning Academy, and improving overall academic achievements at our schools. Two of our intermediate schools, Bernal and Herman, received the California School Distinguished School designations in 2018-19.

The District will have a negative ending fund balance after fiscal year 2020-21 if operations and programs remain as current, and without new revenue sources or additional expenditure reductions. One revenue enhancement option is with new parcel tax ballot, which the District plans to place on the March 2020 Election.

Oak Grove School District
Multi-Year Projection - Combined General Fund
2018-19 Estimated Actuals & 2019-20 Proposed Budget

Description	2018-19 Estimated Actuals	2019-20 Proposed Budget	2020-21 Projected	2021-22 Projected
Beginning Fund Balance, Projected	8,798,829	7,545,333	6,450,474	5,507,922
Revenues:				
LCFF Entitlement - General Purpose	82,973,138	82,362,963	82,911,817	83,070,886
LCFF Entitlement - Supplemental Services	8,125,608	7,920,134	7,749,669	7,754,198
LCFF Special Ed Taxes	4,679,388	4,679,388	4,679,388	4,679,388
Federal Revenue	4,846,801	4,104,605	4,104,605	4,104,605
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Total Revenue/Other Income	116,802,016	112,644,240	116,996,557	116,645,241
Expenditures				
Certificated Salaries	51,290,603	51,374,643	50,641,408	50,977,905
Classified Salaries	16,483,916	16,727,254	16,747,184	16,838,031
Employee Benefits	30,595,123	31,277,989	32,267,992	32,185,969
Books and Supplies	3,983,333	2,700,869	2,649,538	2,640,276
Services, Other Operating	15,094,752	14,534,549	13,780,501	13,565,893
Capital Outlay	116,500	185,500	185,500	185,500
Other Outgo	6,359,000	5,868,134	5,868,134	5,868,134
Direct Support/Indirect Costs/TSF's Out	(209,952)	(197,846)	(338,381)	(338,381)
Total Expenditures/Other Outgo	123,713,275	122,471,092	121,801,876	121,923,327
Operating Surplus/(Deficit)	(6,911,259)	(9,826,852)	(4,805,319)	(5,278,086)
Transfers-In from Special Reserve	5,657,763	8,731,993	3,862,768	4,114,582
Ending Fund Balance	7,545,333	6,450,474	5,507,922	4,344,418
Legally Restricted Balance	3,289,379	2,104,263	1,466,239	299,179
Unrestricted General Fund - Ending Fund Balance	4,255,954	4,346,211	4,041,683	4,045,238
Components of Ending Fund Balance				
Designated for Economic Uncertainties	3,711,398	3,674,133	3,654,056	3,657,700
Inventories, Prepaid, Revolving Fund	39,966	39,876	39,786	39,696
Early Retirement Program	504,590	436,243	347,839	347,839
Reserve for STRS Rate Increase	-	195,957	-	-
Total Reserved, Committed and Assigned Fund Balance	4,255,954	4,346,209	4,041,681	4,045,235
Undesignated/Unappropriated	0	0	0	0

2018-19 Estimated Actuals & 2019-20 Proposed Budget
Oak Grove School District

FY 2018-19 Estimated Actuals Budget

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed	"IMPACT"	Fund 060 Categorical	Restricted General Fund	Total General Fund
BEGINNING BALANCE	4,148,233	(0)	4,148,233	645,292	4,793,525	4,005,303	4,650,596	8,798,829
LCFF FUNDING FORMULA	91,098,746	-	91,098,746	4,679,388	95,778,134	-	4,679,388	95,778,134
FEDERAL REVENUE	222,488	-	222,488	2,026,631	2,249,119	2,597,682	4,624,313	4,846,801
OTHER STATE REVENUE	3,768,633	-	3,768,633	602,349	4,370,982	6,068,445	6,670,794	10,439,427
OTHER LOCAL REVENUE	2,452,639	1,754,659	4,207,298	500,870	4,708,168	1,029,486	1,530,356	5,737,654
CONTRIBUTION TO RRM	(2,801,693)		(2,801,693)		(2,801,693)	2,801,693	2,801,693	-
CONTRIBUTION TO CATEGORICAL PGMS	(50,419)		(50,419)		(50,419)		50,419	-
CONTRIBUTION TO SPECIAL ED	(20,107,436)		(20,107,436)	20,107,436	-		20,107,436	-
CONTRIBUTION TO PARCEL TAX	(17,414)	17,414	-	-	-		-	-
TSF's In	5,657,763	-	5,657,763	-	5,657,763	-	-	5,657,763
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
Projected Total Revenue/Other Income	80,223,307	1,772,073	81,995,380	27,916,674	109,912,054	12,547,725	40,464,399	122,459,779
Projected total funds available	84,371,540	1,772,073	86,143,613	28,561,966	114,705,579	16,553,028	45,114,995	131,258,608
CERTIFICATED SALARIES	41,085,909	695,188	41,781,097	8,394,409	50,175,506	1,115,097	9,509,506	51,290,603
CLASSIFIED SALARIES	11,018,684	549,419	11,568,103	3,895,406	15,463,509	1,020,407	4,915,813	16,483,916
EMPLOYEE BENEFITS	20,659,151	425,647	21,084,798	4,819,527	25,904,325	4,690,798	9,510,325	30,595,123
BOOKS AND SUPPLIES	1,530,354	40,167	1,570,521	77,487	1,648,008	2,335,325	2,412,812	3,983,333
SERVICES, OTHER OPERATING	7,222,420	50,709	7,273,129	4,177,815	11,450,944	3,643,808	7,821,623	15,094,752
CAPITAL OUTLAY	44,000	-	44,000	-	44,000	72,500	72,500	116,500
Transfers	192,809	-	192,809	-	192,809	-	-	192,809
OTHER OUTGO	75,691	10,943	86,634	5,604,609	5,691,243	474,948	6,079,557	6,166,191
DIRECT SUPPORT/INDIRECT COSTS	(1,713,431)	-	(1,713,431)	1,164,949	(548,482)	338,530	1,503,479	(209,952)
Projected Total Expenditures/Other Outgo	80,115,587	1,772,073	81,887,660	28,134,202	110,021,862	13,691,413	41,825,615	123,713,275
Projected REV Greater (Less) Than EXP	107,720	-	107,720	(217,528)	(109,808)	(1,143,688)	(1,361,216)	(1,253,496)
ENDING BALANCE	4,255,953	0	4,255,953	427,764	4,683,718	2,861,614	3,289,379	7,545,332
UNRESTRICTED RESERVE Without Cuts			3,711,398					
Reserve as Percent (%) of Total Expense			3.00%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,711,398					
MORE (LESS THAN) REQ'D			0					
Portion of Unrestricted Fund Balance Reserved for...								
Early Retirement Program								
LCAP Supplemental Services			Sum FundBal RES					
Inventories, Prepaid and Revolving Fund				544,556				

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in=out" plan for MYP purposes only.

2018-19 Estimated Actuals & 2019-20 Proposed Budget
Oak Grove School District

FY 2019-20 Projected

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restricted General Fund	Total General Fund
BEGINNING BALANCE	4,255,953	0	4,255,953	427,764	4,683,718	2,861,614	3,289,379	7,545,332
LCFF FUNDING FORMULA	90,283,097	-	90,283,097	4,679,388	94,962,485	-	4,679,388	94,962,485
FEDERAL REVENUE	178,000	-	178,000	2,004,569	2,182,569	1,922,036	3,926,605	4,104,605
OTHER STATE REVENUE	1,829,593	-	1,829,593	584,704	2,414,297	5,815,911	6,400,615	8,230,208
OTHER LOCAL REVENUE	2,857,624	1,754,659	4,612,283	177,571	4,789,854	557,088	734,659	5,346,942
CONTRIBUTION TO RRM	(3,674,133)	-	(3,674,133)	-	(3,674,133)	3,674,133	3,674,133	-
CONTRIBUTION TO CATEGORICAL PGMS	872,440	-	872,440	-	872,440	(872,440)	(872,440)	-
CONTRIBUTION TO SPECIAL ED	(21,027,557)	-	(21,027,557)	21,027,557	-	-	21,027,557	-
CONTRIBUTION TO PARCEL TAX	-	-	-	-	-	-	-	-
TSF's In	8,731,993	-	8,731,993	-	8,731,993	-	-	8,731,993
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
Projected Total Revenue/Other Income	80,051,057	1,754,659	81,805,716	28,473,789	110,279,505	11,096,728	39,570,517	121,376,233
Projected total funds available	84,307,010	1,754,660	86,061,669	28,901,553	114,963,223	13,958,342	42,859,896	128,921,565
CERTIFICATED SALARIES	41,171,798	418,565	41,590,363	8,446,766	50,037,129	1,337,514	9,784,280	51,374,643
CLASSIFIED SALARIES	11,069,601	549,476	11,619,077	4,084,725	15,703,802	1,023,452	5,108,177	16,727,254
EMPLOYEE BENEFITS	21,059,653	341,523	21,401,176	5,054,570	26,455,746	4,822,243	9,876,813	31,277,989
BOOKS AND SUPPLIES	1,238,975	38,266	1,277,241	87,345	1,364,586	1,336,283	1,423,628	2,700,869
SERVICES, OTHER OPERATING	7,087,613	399,585	7,487,198	3,830,971	11,318,169	3,216,380	7,047,351	14,534,549
CAPITAL OUTLAY	74,000	-	74,000	-	74,000	111,500	111,500	185,500
Transfers	7,716	-	7,716	-	7,716	-	-	7,716
OTHER OUTGO	31,500	7,244	38,744	5,821,674	5,860,418	-	5,821,674	5,860,418
DIRECT SUPPORT/INDIRECT COSTS	(1,780,055)	-	(1,780,055)	1,250,090	(529,965)	332,119	1,582,209	(197,846)
Projected Total Expenditures/Other Outgo	79,960,801	1,754,659	81,715,460	28,576,141	110,291,601	12,179,491	40,755,632	122,471,092
Projected REV Greater (Less) Than EXP	90,256	-	90,256	(102,352)	(12,096)	(1,082,763)	(1,185,115)	(1,094,859)
ENDING BALANCE	4,346,209	0	4,346,209	325,412	4,671,622	1,778,850	2,104,263	6,450,472
UNRESTRICTED RESERVE Without Cuts			3,674,134					
Reserve as Percent (%) of Total Expense			3.00%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,674,133					
MORE (LESS THAN) REQ'D			0					
Portion of Unrestricted Fund Balance Reserved for...								
Early Retirement Program								
LCAP Supplemental Services								
Reserve for STRS Rate Increase								
Inventories, Prepaid and Revolving Fund								

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in-out" plan for MYP purposes only.

FY 2020-21 Projected

FY 2020-21 Projected

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in=out" plan for MYP purposes only.

FY 2021-22 **Projected**

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restricted General Fund	Total General Fund
BEGINNING BALANCE	581,564	3,460,117	4,041,681	288,275	4,329,956	1,177,963	1,466,239	5,507,920
LCFF FUNDING FORMULA	90,825,084	-	90,825,084	4,679,388	95,504,472	-	4,679,388	95,504,472
FEDERAL REVENUE	178,000	-	178,000	2,004,569	2,182,569	1,922,036	3,926,605	4,104,605
OTHER STATE REVENUE	1,761,587	-	1,761,587	620,312	2,381,899	5,347,207	5,967,519	7,729,106
OTHER LOCAL REVENUE	3,357,624	5,214,775	8,572,399	177,571	8,749,970	557,088	734,659	9,307,058
CONTRIBUTION TO RRM	(3,637,623)		(3,637,623)		(3,637,623)		3,637,623	-
CONTRIBUTION TO CATEGORICAL PGMS	883,089		883,089		883,089	(883,089)		-
CONTRIBUTION TO SPECIAL ED	(20,965,954)		(20,965,954)	20,965,954	-	-	20,965,954	-
CONTRIBUTION TO PARCEL TAX	-		-	-	-	-	-	-
TSF's In	4,114,582	-	4,114,582	-	4,114,582	-	-	4,114,582
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
Projected Total Revenue/Other Income	76,516,388	5,214,775	81,731,163	28,447,794	110,178,957	10,580,865	39,028,659	120,759,823
Projected total funds available	77,097,952	8,674,892	85,772,844	28,736,069	114,508,913	11,758,829	40,494,898	126,267,742
CERTIFICATED SALARIES	40,699,601	418,565	41,118,166	8,669,613	49,787,779	1,190,126	9,859,739	50,977,905
CLASSIFIED SALARIES	11,031,689	549,476	11,581,165	4,233,414	15,814,579	1,023,452	5,256,866	16,838,031
EMPLOYEE BENEFITS	21,727,686	341,523	22,069,209	5,318,117	27,387,326	4,798,643	10,116,760	32,185,969
BOOKS AND SUPPLIES	1,225,853	50,866	1,276,719	87,345	1,364,084	1,276,212	1,363,557	2,640,276
SERVICES, OTHER OPERATING	6,954,960	386,985	7,341,945	3,216,961	10,558,906	3,006,987	6,223,948	13,565,893
CAPITAL OUTLAY	74,000	-	74,000	-	74,000	111,500	111,500	185,500
Transfers	7,716		7,716		7,716		-	7,716
OTHER OUTGO	31,500	7,244	38,744	5,821,674	5,860,418	-	5,821,674	5,860,418
DIRECT SUPPORT/INDIRECT COSTS	(1,780,055)	-	(1,780,055)	1,137,807	(642,248)	303,867	1,441,674	(338,381)
Projected Total Expenditures/Other Outgo	79,972,950	1,754,659	81,727,609	28,484,931	110,212,540	11,710,787	40,195,718	121,923,327
Projected REV Greater (Less) Than EXP	(3,456,562)	3,460,116	3,554	(37,137)	(33,583)	(1,129,922)	(1,167,058)	(1,163,504)
ENDING BALANCE	(2,874,998)	6,920,233	4,045,235	251,138	4,296,373	48,041	299,179	4,344,414
UNRESTRICTED RESERVE Without Cuts			3,657,700					
Reserve as Percent (%) of Total Expense			3.00%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,657,700					
MORE (LESS THAN) REQ'D			0					
Portion of Unrestricted Fund Balance Reserved for....								
Early Retirement Program								
LCAP Supplemental Services			Sum FundBal RES					
Inventories, Prepaid and Revolving Fund								

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in=out" plan for MYP purposes only.

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in=out" plan for MYP purposes only.

Oak Grove School District
Multi-Year Projection - Assumptions
2018-19 Estimated Actuals & 2019-20 Proposed Budget

Description	2018-19 Estimated Actuals	2019-20 Proposed Budget	2020-21 Projected	2021-22 Projected
REVENUES:				
Local Control Funding Formula (LCFF)				
Projected "Funded" COLA	3.70%	3.26%	3.00%	2.80%
LCFF Gap Closure Percentage (DOF)	100.00%	100.00%	100.00%	100.00%
LCFF Apportionment per ADA				
LCFF Unrestricted	\$ 8,307	\$ 8,587	\$ 8,839	\$ 9,088
LCFF Supplemental Grant	\$ 813	\$ 826	\$ 826	\$ 848
Total LCFF Apportionment per ADA	\$ 9,120	\$ 9,413	\$ 9,665	\$ 9,936
Enrollment & ADA				
District Enrollment	9,877	9,664	9,411	9,271
LCFF ADA (including COE)	9,988.57	9,592.02	9,380.67	9,141.20
Mandated Cost Block Grant				
Per ADA Allocation	\$ 31	\$ 31	\$ 31	\$ 31
Estimated Block Grant Amount	\$ 309,072	\$ 306,787	\$ 308,737	\$ 309,449
One Time Discretionary Grant				
Per ADA Allocation	\$184	\$0	\$0	\$0
Estimated Grant Amount	1,825,504	-	-	-
Lottery Apportionment per ADA				
Unrestricted Lottery	\$151.00	\$151.00	\$151.00	\$151.00
Restricted Lottery - Proposition 20	\$53.00	\$53.00	\$53.00	\$53.00
State Categorical COLA	3.70%	3.26%	3.00%	2.80%
Special Education COLA on State	3.70%	3.26%	3.00%	2.80%
EXPENDITURES:				
Staffing:				
TK-3 Class Size	24:1	24:1	24:1	24:1
Net Change in Staffing due to Enrollment, Class Size, and Budget Reductions Plan:				
Certificated	Included	Included	-15.6 FTE	-5.0 FTE
Classified	Included	-	-3.5 FTE	-2.0 FTE
Projected Compensation Increase - Step Increases	Included	Included	\$ 1,141,687	1,187,492

Oak Grove School District
Multi-Year Projection - Assumptions
2018-19 Estimated Actuals & 2019-20 Proposed Budget

Description	2018-19 Estimated Actuals	2019-20 Proposed Budget	2020-21 Projected	2021-22 Projected
Benefit Rates				
STRS Employer Rate	16.280%	16.700%	18.400%	18.100%
PERS Employer Rate	18.062%	20.733%	23.600%	24.900%
Certificated Statutory Benefits Rate	3.37%	3.21%	3.21%	3.21%
Classified Statutory Benefits Rate	9.57%	9.41%	9.41%	9.41%
Health & Welfare Cap				
OGEA Health & Welfare Maximum Cap	\$24,524	\$24,524	\$24,524	\$24,524
CSEA Health & Welfare Maximum Cap	\$16,292	\$16,292	\$16,292	\$16,292
AFSME Health & Welfare Maximum Cap	\$9,690	\$9,690	\$9,690	\$9,690
OGMA Health & Welfare Maximum CAP	\$24,020	\$24,020	\$24,020	\$24,020
Other Post Employment Benefits (OPEB)				
Number of Retirees for Early Retirement Benefits	61	58	50	38
Retiree Health Benefits Cost	\$ 502,536	\$ 504,590	\$ 436,243	\$ 347,839
California CPI	3.64%	3.38%	3.16%	3.05%
Indirect Cost Rate	6.50%	6.83%	6.83%	6.83%
Contributions from Unrestricted G/F:				
Special Education	\$ 20,107,436	\$ 21,027,557	\$ 21,020,601	\$ 21,020,601
Routine Repair/Restricted	\$ 2,801,693	\$ 3,674,133	\$ 3,654,056	\$ 3,637,623
Community Day, Solar Local Grant, & Other	\$ 50,419	\$ (872,440)	\$ (852,363)	\$ (883,089)
Total Contributions	\$ 22,959,548	\$ 23,829,250	\$ 23,822,294	\$ 23,775,135
Other Financing Sources/Uses:	\$ 5,657,763	\$ 8,731,993	3,862,768	4,114,582

**Oak Grove School District
F.T.E. Summary - Combined General Fund**

2019-20 Proposed Budget							
	General Unrestricted F010	Parcel Tax F040	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total Restricted G/F	Total General Fund
Certificated							
1100 Teachers	388.80	0.00	388.80	4.60	77.10	81.70	470.50
1200 Certificated Pupil Support	10.10	4.20	14.30	2.00	11.70	13.70	28.00
1300 Certificated Administrator	27.70	0.00	27.70	1.30	2.00	3.30	31.00
1900 Other Certificated Salaries	7.00	0.00	7.00	0.00	2.00	2.00	9.00
Total Certificated	433.60	4.20	437.80	7.90	92.80	100.70	538.50
2100 Instructional Aids	12.24	0.00	12.24	0.00	80.46	80.46	92.70
2200 Classified Support	82.22	10.69	92.91	7.98	0.00	7.98	100.89
2300 Classified Administrator	7.55	0.00	7.55	1.45	0.00	1.45	9.00
2400 Clerical and Office Salaries	59.86	0.00	59.86	1.88	2.00	3.88	63.74
2900 Other Classified Salaries	21.76	0.00	21.76	0.90	5.97	6.87	28.63
Total Classified	183.64	10.69	194.33	12.21	88.43	100.63	294.96
TOTAL FTE	617.24	14.89	632.13	20.11	181.23	201.33	833.46

2018-19 Second Interim Budget							
	General Unrestricted F010	Parcel Tax F040	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total Restricted G/F	Total General Fund
Certificated							
1100 Teachers	398.80	0.00	398.80	3.60	76.60	80.20	479.00
1200 Certificated Pupil Support	7.50	7.00	14.50	0.20	12.60	12.80	27.30
1300 Certificated Administrator	27.10	0.00	27.10	2.30	2.00	4.30	31.40
1900 Other Certificated Salaries	7.00	0.00	7.00	0.70	2.00	2.70	9.70
Total Certificated	440.40	7.00	447.40	6.80	93.20	100.00	547.40
Classified							
2100 Instructional Aids	11.58	0.00	11.58	0.00	78.76	78.76	90.34
2200 Classified Support	82.17	10.69	92.86	7.48	0.00	7.48	100.34
2300 Classified Administrator	7.55	0.00	7.55	1.45	0.00	1.45	9.00
2400 Clerical and Office Salaries	60.61	0.00	60.61	1.88	2.00	3.88	64.49
2900 Other Classified Salaries	14.54	0.00	14.54	0.00	4.75	4.75	19.29
Total Classified	176.45	10.69	187.14	10.81	85.51	96.31	283.45
TOTAL FTE	616.85	17.69	634.54	17.61	178.71	196.31	830.85
TOTAL FTE Change	0.39	(2.80)	(2.41)	2.50	2.52	5.02	2.61

**Oak Grove School District
F.T.E. Summary - All Funds**

2019-20 Proposed Budget											
	General Unrestricted F010	Parcel Tax F040	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total Restricted G/F	Total General Fund	Child Nutrition Fund F130	Building Fund F210	Child Care Fund F630	Grand Total
Certificated											
1100 Teachers	388.80	0.00	388.80	4.60	77.10	81.70	470.50	0.00	0.00	0.00	470.50
1200 Certificated Pupil Support	10.10	4.20	14.30	2.00	11.70	13.70	28.00	0.00	0.00	0.00	28.00
1300 Certificated Administrator	27.70	0.00	27.70	1.30	2.00	3.30	31.00	0.00	0.00	0.00	31.00
1900 Other Certificated Salaries	7.00	0.00	7.00	0.00	2.00	2.00	9.00	0.00	0.00	0.00	9.00
Total Certificated	433.60	4.20	437.80	7.90	92.80	100.70	538.50	0.00	0.00	0.00	538.50
2100 Instructional Aids	12.24	0.00	12.24	0.00	80.46	80.46	92.70	0.00	0.00	0.00	92.70
2200 Classified Support	82.22	10.69	92.91	7.98	0.00	7.98	100.89	29.00	0.00	1.00	130.89
2300 Classified Administrator	7.55	0.00	7.55	1.45	0.00	1.45	9.00	1.00	0.00	5.00	15.00
2400 Clerical and Office Salaries	59.86	0.00	59.86	1.88	2.00	3.88	63.74	1.50	0.25	0.50	65.99
2900 Other Classified Salaries	21.76	0.00	21.76	0.90	5.97	6.87	28.63	0.00	0.00	27.33	55.96
Total Classified	183.64	10.69	194.33	12.21	88.43	100.63	294.96	31.50	0.25	33.83	360.54
TOTAL FTE	617.24	14.89	632.13	20.11	181.23	201.33	833.46	31.50	0.25	33.83	899.04

2018-19 Second Interim Budget											
	General Unrestricted F010	Parcel Tax F040	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total Restricted G/F	Total General Fund	Child Nutrition Fund F130	Building Fund F210	Child Care Fund F630	Grand Total
Certificated											
1100 Teachers	398.80	0.00	398.80	3.60	76.60	80.20	479.00	0.00	0.00	0.00	479.00
1200 Certificated Pupil Support	7.50	7.00	14.50	0.20	12.60	12.80	27.30	0.00	0.00	0.00	27.30
1300 Certificated Administrator	27.10	0.00	27.10	2.30	2.00	4.30	31.40	0.00	0.00	0.60	32.00
1900 Other Certificated Salaries	7.00	0.00	7.00	0.70	2.00	2.70	9.70	0.00	0.00	0.00	9.70
Total Certificated	440.40	7.00	447.40	6.80	93.20	100.00	547.40	0.00	0.00	0.60	548.00
2100 Instructional Aids	11.58	0.00	11.58	0.00	78.76	78.76	90.34	0.00	0.00	0.00	90.34
2200 Classified Support	82.17	10.69	92.86	7.48	0.00	7.48	100.34	29.00	0.00	0.50	129.84
2300 Classified Administrator	7.55	0.00	7.55	1.45	0.00	1.45	9.00	1.00	0.00	5.00	15.00
2400 Clerical and Office Salaries	60.61	0.00	60.61	1.88	2.00	3.88	64.49	1.50	0.25	0.50	66.74
2900 Other Classified Salaries	14.54	0.00	14.54	0.00	4.75	4.75	19.29	0.00	0.00	23.96	43.25
Total Classified	176.45	10.69	187.14	10.81	85.51	96.31	283.45	31.50	0.25	29.96	345.16
TOTAL FTE	616.85	17.69	634.54	17.61	178.71	196.31	830.85	31.50	0.25	30.56	893.16
TOTAL FTE Change	0.39	(2.80)	(2.41)	2.50	2.52	5.02	2.61	0.00	0.00	3.26	5.87

2018-19										2019-20										2020-21										2021-22									
LOCAL CONTROL FUNDING FORMULA										LOCAL CONTROL FUNDING FORMULA										LOCAL CONTROL FUNDING FORMULA										LOCAL CONTROL FUNDING FORMULA									
2018-19										2019-20										2020-21										2021-22									
CALCULATE LCFF TARGET										CALCULATE LCFF TARGET										CALCULATE LCFF TARGET										CALCULATE LCFF TARGET									
Unallocated as % of Enrollment										Unallocated as % of Enrollment										Unallocated as % of Enrollment										Unallocated as % of Enrollment									
Grades TK-3										Grades TK-3										Grades TK-3										Grades TK-3									
Grades 4-6										Grades 4-6										Grades 4-6										Grades 4-6									
Grades 7-8										Grades 7-8										Grades 7-8										Grades 7-8									
Grades 9-12										Grades 9-12										Grades 9-12										Grades 9-12									
Subtract NRS										Subtract NRS										Subtract NRS										Subtract NRS									
NRS Allowance										NRS Allowance										NRS Allowance										NRS Allowance									
TOTAL BASE										TOTAL BASE										TOTAL BASE										TOTAL BASE									
Transitional Instructional Improvement Block Grant										Transitional Instructional Improvement Block Grant										Transitional Instructional Improvement Block Grant										Transitional Instructional Improvement Block Grant									
Home-to-School Transportation										Home-to-School Transportation										Home-to-School Transportation										Home-to-School Transportation									
Small School District Bus Replacement Program										Small School District Bus Replacement Program										Small School District Bus Replacement Program										Small School District Bus Replacement Program									
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET										LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET										LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET										LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET									
Funded Based on Target Formula (Based on prior year's 2.2% growth)										Funded Based on Target Formula (Based on prior year's 2.2% growth)										Funded Based on Target Formula (Based on prior year's 2.2% growth)										Funded Based on Target Formula (Based on prior year's 2.2% growth)									
ECONOMIC RECOVERY PAYMENT										ECONOMIC RECOVERY PAYMENT										ECONOMIC RECOVERY PAYMENT										ECONOMIC RECOVERY PAYMENT									
CALCULATE LCFF FLOOR										CALCULATE LCFF FLOOR										CALCULATE LCFF FLOOR										CALCULATE LCFF FLOOR									
Current year Funded ADA times Base per ADA										Current year Funded ADA times Base per ADA										Current year Funded ADA times Base per ADA										Current year Funded ADA times Base per ADA									
Current year Funded ADA times Other RFL per ADA										Current year Funded ADA times Other RFL per ADA										Current year Funded ADA times Other RFL per ADA										Current year Funded ADA times Other RFL per ADA									
Necessary Small School Allowance at 12:13 rates										Necessary Small School Allowance at 12:13 rates										Necessary Small School Allowance at 12:13 rates										Necessary Small School Allowance at 12:13 rates									
2012-13 Categories										2012-13 Categories										2012-13 Categories										2012-13 Categories									
Non-COE certified New Charter District PY rate * CY ADA										Non-COE certified New Charter District PY rate * CY ADA										Non-COE certified New Charter District PY rate * CY ADA										Non-COE certified New Charter District PY rate * CY ADA									
Beginning in 2014-15, prior year LCFF rate funding per ADA * CY ADA										Beginning in 2014-15, prior year LCFF rate funding per ADA * CY ADA										Beginning in 2014-15, prior year LCFF rate funding per ADA * CY ADA										Beginning in 2014-15, prior year LCFF rate funding per ADA * CY ADA									
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR										LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR										LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR										LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR									
CALCULATE LCFF PHASE-IN ENTITLEMENT										CALCULATE LCFF PHASE-IN ENTITLEMENT										CALCULATE LCFF PHASE-IN ENTITLEMENT										CALCULATE LCFF PHASE-IN ENTITLEMENT									
LOCAL CONTROL FUNDING FORMULA TARGET										LOCAL CONTROL FUNDING FORMULA TARGET										LOCAL CONTROL FUNDING FORMULA TARGET										LOCAL CONTROL FUNDING FORMULA TARGET									
LCFF Need LCFF Target less LCFF Floor (Funded)										LCFF Need LCFF Target less LCFF Floor (Funded)										LCFF Need LCFF Target less LCFF Floor (Funded)										LCFF Need LCFF Target less LCFF Floor (Funded)									
Current Year Gap Funding										Current Year Gap Funding										Current Year Gap Funding										Current Year Gap Funding									
ECONOMIC RECOVERY PAYMENT										ECONOMIC RECOVERY PAYMENT										ECONOMIC RECOVERY PAYMENT										ECONOMIC RECOVERY PAYMENT									
Miscellaneous Adjustments										Miscellaneous Adjustments										Miscellaneous Adjustments										Miscellaneous Adjustments									
LCFF Entitlement before Minimum State Aid provision										LCFF Entitlement before Minimum State Aid provision										LCFF Entitlement before Minimum State Aid provision										LCFF Entitlement before Minimum State Aid provision									
CALCULATE STATE AID										CALCULATE STATE AID										CALCULATE STATE AID										CALCULATE STATE AID									
Transition Entitlement										Transition Entitlement										Transition Entitlement										Transition Entitlement									
Local Revenue (including BOA)										Local Revenue (including BOA)										Local Revenue (including BOA)										Local Revenue (including BOA)									
Gross State Aid										Gross State Aid										Gross State Aid										Gross State Aid									
CALCULATE MINIMUM STATE AID										CALCULATE MINIMUM STATE AID										CALCULATE MINIMUM STATE AID										CALCULATE MINIMUM STATE AID									
2012-13 RL/Charter Gen BG adjusted for ADA										2012-13 RL/Charter Gen BG adjusted for ADA										2012-13 RL/Charter Gen BG adjusted for ADA										2012-13 RL/Charter Gen BG adjusted for ADA									
2012-13 NRS Allowance (deficit)										2012-13 NRS Allowance (deficit)										2012-13 NRS Allowance (deficit)										2012-13 NRS Allowance (deficit)									
Minimum State Aid Adjustments										Minimum State Aid Adjustments										Minimum State Aid Adjustments										Minimum State Aid Adjustments									
Subtotal State Aid from 2012-13										Subtotal State Aid from 2012-13										Subtotal State Aid from 2012-13										Subtotal State Aid from 2012-13									
Charter Categorical Block Grant adjusted for ADA										Charter Categorical Block Grant adjusted for ADA										Charter Categorical Block Grant adjusted for ADA										Charter Categorical Block Grant adjusted for ADA									
Minimum State Aid Guarantee										Minimum State Aid Guarantee										Minimum State Aid Guarantee										Minimum State Aid Guarantee									
CHARTER SCHOOL MINIMUM STATE AID OFFSET										CHARTER SCHOOL MINIMUM STATE AID OFFSET										CHARTER SCHOOL MINIMUM STATE AID OFFSET										CHARTER SCHOOL MINIMUM STATE AID OFFSET									
Local Control Funding Formula Floor plus Funded Gap										Local Control Funding Formula Floor plus Funded Gap										Local Control Funding Formula Floor plus Funded Gap										Local Control Funding Formula Floor plus Funded Gap									
Minimum State Aid plus Property Taxes including RDA										Minimum State Aid plus Property Taxes including RDA										Minimum State Aid plus Property Taxes including RDA										Minimum State Aid plus Property Taxes including RDA									
Offset										Offset										Offset										Offset									
Minimum State Aid Prior to Offset										Minimum State Aid Prior to Offset										Minimum State Aid Prior to Offset										Minimum State Aid Prior to Offset									
Total Minimum State Aid with Offset										Total Minimum State Aid with Offset										Total Minimum State Aid with Offset										Total Minimum State Aid with Offset									
TOTAL STATE AID										TOTAL STATE AID										TOTAL STATE AID										TOTAL STATE AID									
Additional State Aid (Additional SA)										Additional State Aid (Additional SA)										Additional State Aid (Additional SA)										Additional State Aid (Additional									

CDS #: 43-69625

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

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2019-20 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	4,306,333	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
	Total Assigned and Unassigned Ending Fund Balances	4,306,333	
	District Standard Reserve Level	3%	Form 01CS Line 10B-4
Less:	District Minimum Reserve for Economic Uncertainties	3,674,133	Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	632,200	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2019-20 Budget	Description of Need
01	General Fund/County School Service Fund	436,243	Early Retirement Program Reserve
01	General Fund/County School Service Fund	0	Reserve to maintain minimum required 3% reserve for economic uncertainties in subsequent years
01	General Fund/County School Service Fund	195,957	Reserve for STRS rate increase
Insert Lines above as needed			
Total of Substantiated Needs		632,200	

Remaining Unsubstantiated Balance	0	Balance should be Zero
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Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

Oak Grove School District
2020-21 Budget
Balances in Excess of Minimum Reserve Requirements

CDS #: 43-69625

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

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

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2020-21 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	4,001,897	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
	Total Assigned and Unassigned Ending Fund Balances	4,001,897	
	District Standard Reserve Level	3%	Form 01CS Line 10B-4
Less:	District Minimum Reserve for Economic Uncertainties	3,654,056	Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	347,841	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2020-21 Budget	Description of Need
01	General Fund/County School Service Fund	347,841	Early Retirement Program Reserve
01	General Fund/County School Service Fund	0	Reserve to maintain minimum required 3% reserve for economic uncertainties in subsequent years
01	General Fund/County School Service Fund	-	
	Insert Lines above as needed		
	Total of Substantiated Needs	347,841	

Remaining Unsubstantiated Balance 0 Balance should be Zero

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

Oak Grove School District
2021-22 Budget
Balances in Excess of Minimum Reserve Requirements

CDS #: 43-69625

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

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

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2021-22 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	4,005,542	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
	Total Assigned and Unassigned Ending Fund Balances	4,005,542	
	District Standard Reserve Level	3%	Form 01CS Line 10B-4
Less:	District Minimum Reserve for Economic Uncertainties	3,657,700	Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	347,842	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2021-22 Budget	Description of Need
01	General Fund/County School Service Fund	347,842	Early Retirement Program Reserve
01	General Fund/County School Service Fund	0	Reserve to maintain minimum required 3% reserve for economic uncertainties in subsequent years
01	General Fund/County School Service Fund	-	
	Insert Lines above as needed		0
	Total of Substantiated Needs	347,842	

Remaining Unsubstantiated Balance 0 Balance should be Zero

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

			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
A. REVENUES									
1) LCFF Sources		8010-8099	91,098,746.00	4,679,388.00	95,778,134.00	90,283,097.00	4,679,388.00	94,962,485.00	-0.9%
2) Federal Revenue		8100-8299	222,488.00	4,624,313.00	4,846,801.00	178,000.00	3,926,605.00	4,104,605.00	-15.3%
3) Other State Revenue		8300-8599	3,768,633.00	6,670,794.00	10,439,427.00	1,829,593.00	6,400,615.00	8,230,208.00	-21.2%
4) Other Local Revenue		8600-8799	4,207,298.00	1,530,356.07	5,737,654.07	4,612,283.00	734,658.85	5,346,941.85	-6.8%
5) TOTAL, REVENUES			99,297,165.00	17,504,851.07	116,802,016.07	96,902,973.00	15,741,266.85	112,644,239.85	-3.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	41,781,097.00	9,509,505.51	51,290,602.51	41,590,363.00	9,784,280.00	51,374,643.00	0.2%
2) Classified Salaries		2000-2999	11,568,103.00	4,915,813.43	16,483,916.43	11,619,077.00	5,108,177.00	16,727,254.00	1.5%
3) Employee Benefits		3000-3999	21,084,798.00	9,510,325.00	30,595,123.00	21,401,176.00	9,876,813.00	31,277,989.00	2.2%
4) Books and Supplies		4000-4999	1,570,521.40	2,412,811.76	3,983,333.16	1,277,241.00	1,423,628.33	2,700,869.33	-32.2%
5) Services and Other Operating Expenditures		5000-5999	7,273,128.51	7,821,623.04	15,094,751.55	7,487,198.00	7,047,350.99	14,534,548.99	-3.7%
6) Capital Outlay		6000-6999	44,000.00	72,500.00	116,500.00	74,000.00	111,500.00	185,500.00	59.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	86,634.00	6,079,557.00	6,166,191.00	38,744.00	5,821,674.00	5,860,418.00	-5.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,713,431.00)	1,503,479.00	(209,952.00)	(1,780,054.00)	1,582,209.00	(197,845.00)	-5.8%
9) TOTAL, EXPENDITURES			81,694,850.91	41,825,614.74	123,520,465.65	81,707,745.00	40,755,632.32	122,463,377.32	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			17,602,314.09	(24,320,763.67)	(6,718,449.58)	15,195,228.00	(25,014,365.47)	(9,819,137.47)	46.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	5,657,764.00	0.00	5,657,764.00	8,731,993.00	0.00	8,731,993.00	54.3%
b) Transfers Out		7600-7629	192,809.00	0.00	192,809.00	7,716.00	0.00	7,716.00	-96.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(22,959,548.00)	22,959,548.00	0.00	(23,829,250.00)	23,829,250.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,494,593.00)	22,959,548.00	5,464,955.00	(15,104,973.00)	23,829,250.00	8,724,277.00	59.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			107,721.09	(1,361,215.67)	(1,253,494.58)	90,255.00	(1,185,115.47)	(1,094,860.47)	-12.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,148,233.31	4,650,595.82	8,798,829.13	4,255,954.40	3,289,380.15	7,545,334.55	-14.2%
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)			4,148,233.31	4,650,595.82	8,798,829.13	4,255,954.40	3,289,380.15	7,545,334.55	-14.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,148,233.31	4,650,595.82	8,798,829.13	4,255,954.40	3,289,380.15	7,545,334.55	-14.2%
2) Ending Balance, June 30 (E + F1e)			4,255,954.40	3,289,380.15	7,545,334.55	4,346,209.40	2,104,264.68	6,450,474.08	-14.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	19,966.40	0.00	19,966.40	19,876.40	0.00	19,876.40	-0.5%
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	3,289,380.15	3,289,380.15	0.00	2,104,264.68	2,104,264.68	-36.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	504,590.00	0.00	504,590.00	632,200.00	0.00	632,200.00	25.3%
Early Retirement Program	0000	9780				436,243.00		436,243.00	
Reserve for STRS Rate Increase	0000	9780				195,957.00		195,957.00	
Early Retirement Program	0000	9780	504,590.00		504,590.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,711,398.00	0.00	3,711,398.00	3,674,133.00	0.00	3,674,133.00	-1.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	39,093,616.00	0.00	39,093,616.00	38,277,967.00	0.00	38,277,967.00	-2.1%
Education Protection Account State Aid - Current Year		8012	14,331,943.00	0.00	14,331,943.00	14,331,943.00	0.00	14,331,943.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	129,373.00	0.00	129,373.00	129,373.00	0.00	129,373.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	22,847,000.00	0.00	22,847,000.00	22,847,000.00	0.00	22,847,000.00	0.0%
Unsecured Roll Taxes		8042	2,110,764.00	0.00	2,110,764.00	2,110,764.00	0.00	2,110,764.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,395,000.00	0.00	3,395,000.00	3,395,000.00	0.00	3,395,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,135,200.00	0.00	4,135,200.00	4,135,200.00	0.00	4,135,200.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,055,850.00	0.00	5,055,850.00	5,055,850.00	0.00	5,055,850.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			91,098,746.00	0.00	91,098,746.00	90,283,097.00	0.00	90,283,097.00	-0.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	4,679,388.00	4,679,388.00	0.00	4,679,388.00	4,679,388.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			91,098,746.00	4,679,388.00	95,778,134.00	90,283,097.00	4,679,388.00	94,962,485.00	-0.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,838,929.00	1,838,929.00	0.00	1,814,872.00	1,814,872.00	-1.3%
Special Education Discretionary Grants		8182	0.00	187,702.00	187,702.00	0.00	189,697.00	189,697.00	1.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,582,049.00	1,582,049.00		1,319,523.00	1,319,523.00	-16.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		359,366.00	359,366.00		258,685.00	258,685.00	-28.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			
			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									
Program	4203	8290		609,268.00	609,268.00		293,828.00	293,828.00	-51.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	222,488.00	46,999.00	269,487.00	178,000.00	50,000.00	228,000.00	-15.4%
TOTAL, FEDERAL REVENUE			222,488.00	4,624,313.00	4,846,801.00	178,000.00	3,926,605.00	4,104,605.00	-15.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,134,576.00	0.00	2,134,576.00	306,787.00	0.00	306,787.00	-85.6%
Lottery - Unrestricted and Instructional Materials		8560	1,590,600.00	596,554.00	2,187,154.00	1,495,806.00	525,018.00	2,020,824.00	-7.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		781,326.00	781,326.00		793,775.00	793,775.00	1.6%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	43,457.00	5,292,914.00	5,336,371.00	27,000.00	5,081,822.00	5,108,822.00	-4.3%
TOTAL, OTHER STATE REVENUE			3,768,633.00	6,670,794.00	10,439,427.00	1,829,593.00	6,400,615.00	8,230,208.00	-21.2%

			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	1,754,659.00	0.00	1,754,659.00	1,754,659.00	0.00	1,754,659.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	30,100.00	0.00	30,100.00	2,000.00	0.00	2,000.00	-93.4%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,225,679.00	60,405.07	2,286,084.07	2,656,504.00	40,000.00	2,696,504.00	18.0%
Interest		8660	90,000.00	1,000.00	91,000.00	90,000.00	1,000.00	91,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	106,860.00	969,081.00	1,075,941.00	109,120.00	517,087.85	626,207.85	-41.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		499,870.00	499,870.00		176,571.00	176,571.00	-64.7%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,207,298.00	1,530,356.07	5,737,654.07	4,612,283.00	734,658.85	5,346,941.85	-6.8%
TOTAL, REVENUES			99,297,165.00	17,504,851.07	116,802,016.07	96,902,973.00	15,741,266.85	112,644,239.85	-3.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	35,547,453.00	7,215,437.51	42,762,890.51	35,311,733.00	7,645,513.00	42,957,246.00	0.5%
Certificated Pupil Support Salaries		1200	1,539,418.00	1,435,600.00	2,975,018.00	1,521,497.00	1,472,417.00	2,993,914.00	0.6%
Certificated Supervisors' and Administrators' Salaries		1300	4,046,817.00	581,904.00	4,628,721.00	4,113,213.00	473,447.00	4,586,660.00	-0.9%
Other Certificated Salaries		1900	647,409.00	276,564.00	923,973.00	643,920.00	192,903.00	836,823.00	-9.4%
TOTAL, CERTIFICATED SALARIES			41,781,097.00	9,509,505.51	51,290,602.51	41,590,363.00	9,784,280.00	51,374,643.00	0.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	494,249.00	3,325,944.00	3,820,193.00	503,727.00	3,402,427.00	3,906,154.00	2.3%
Classified Support Salaries		2200	5,649,358.00	584,151.99	6,233,509.99	5,571,841.00	644,581.00	6,216,422.00	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	979,761.00	185,285.00	1,165,046.00	1,017,318.00	184,828.00	1,202,146.00	3.2%
Clerical, Technical and Office Salaries		2400	3,589,919.00	232,765.00	3,822,684.00	3,623,149.00	235,902.00	3,859,051.00	1.0%
Other Classified Salaries		2900	854,816.00	587,667.44	1,442,483.44	903,042.00	640,439.00	1,543,481.00	7.0%
TOTAL, CLASSIFIED SALARIES			11,568,103.00	4,915,813.43	16,483,916.43	11,619,077.00	5,108,177.00	16,727,254.00	1.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,505,180.00	5,517,344.00	12,022,524.00	6,654,189.00	5,643,138.00	12,297,327.00	2.3%
PERS		3201-3202	2,079,421.00	880,154.00	2,959,575.00	2,371,624.00	1,048,944.00	3,420,568.00	15.6%
OASDI/Medicare/Alternative		3301-3302	1,513,257.00	531,199.00	2,044,456.00	1,505,822.00	555,892.00	2,061,714.00	0.8%
Health and Welfare Benefits		3401-3402	8,737,725.00	2,186,280.00	10,924,005.00	8,715,096.00	2,225,662.00	10,940,758.00	0.2%
Unemployment Insurance		3501-3502	26,572.00	7,276.00	33,848.00	26,464.00	7,542.00	34,006.00	0.5%
Workers' Compensation		3601-3602	992,605.00	271,293.00	1,263,898.00	884,389.00	281,568.00	1,165,957.00	-7.7%
OPEB, Allocated		3701-3702	487,600.00	0.00	487,600.00	504,590.00	0.00	504,590.00	3.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	742,438.00	116,779.00	859,217.00	739,002.00	114,067.00	853,069.00	-0.7%
TOTAL, EMPLOYEE BENEFITS			21,084,798.00	9,510,325.00	30,595,123.00	21,401,176.00	9,876,813.00	31,277,989.00	2.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	31,700.00	31,700.00	0.00	256,000.00	256,000.00	707.6%
Books and Other Reference Materials		4200	32,358.00	184,310.01	216,668.01	5,900.00	149,200.00	155,100.00	-28.4%
Materials and Supplies		4300	1,307,605.40	2,182,851.75	3,490,457.15	1,229,700.00	1,008,378.33	2,238,078.33	-35.9%
Noncapitalized Equipment		4400	230,558.00	13,950.00	244,508.00	41,641.00	10,050.00	51,691.00	-78.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,570,521.40	2,412,811.76	3,983,333.16	1,277,241.00	1,423,628.33	2,700,869.33	-32.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	3,968,619.00	3,968,619.00	0.00	3,844,772.00	3,844,772.00	-3.1%
Travel and Conferences		5200	250,843.00	102,428.91	353,271.91	253,570.00	60,468.00	314,038.00	-11.1%
Dues and Memberships		5300	32,450.00	2,460.00	34,910.00	29,175.00	0.00	29,175.00	-16.4%
Insurance		5400 - 5450	672,000.00	0.00	672,000.00	776,035.00	0.00	776,035.00	15.5%
Operations and Housekeeping Services		5500	2,189,500.00	0.00	2,189,500.00	2,375,337.00	0.00	2,375,337.00	8.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	552,217.00	1,318,750.00	1,870,967.00	581,785.00	1,116,400.00	1,698,185.00	-9.2%
Transfers of Direct Costs		5710	(198,600.49)	198,600.49	0.00	(41,750.00)	41,750.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(248,651.00)	0.00	(248,651.00)	(279,537.00)	0.00	(279,537.00)	12.4%
Professional/Consulting Services and Operating Expenditures		5800	3,579,584.00	2,223,118.64	5,802,702.64	3,256,705.00	1,976,788.99	5,233,493.99	-9.8%
Communications		5900	443,786.00	7,646.00	451,432.00	535,878.00	7,172.00	543,050.00	20.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,273,128.51	7,821,623.04	15,094,751.55	7,487,198.00	7,047,350.99	14,534,548.99	-3.7%

			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
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	2,500.00	2,500.00	0.00	1,500.00	1,500.00	-40.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	44,000.00	60,000.00	104,000.00	74,000.00	100,000.00	174,000.00	67.3%
Equipment Replacement		6500	0.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	0.0%
TOTAL, CAPITAL OUTLAY			44,000.00	72,500.00	116,500.00	74,000.00	111,500.00	185,500.00	59.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	22,770.00	5,604,609.00	5,627,379.00	31,500.00	5,821,674.00	5,853,174.00	4.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	10,267.00	176,083.00	186,350.00	1,109.00	0.00	1,109.00	-99.4%
Other Debt Service - Principal		7439	53,597.00	298,865.00	352,462.00	6,135.00	0.00	6,135.00	-98.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			86,634.00	6,079,557.00	6,166,191.00	38,744.00	5,821,674.00	5,860,418.00	-5.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,503,479.00)	1,503,479.00	0.00	(1,582,209.00)	1,582,209.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(209,952.00)	0.00	(209,952.00)	(197,845.00)	0.00	(197,845.00)	-5.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,713,431.00)	1,503,479.00	(209,952.00)	(1,780,054.00)	1,582,209.00	(197,845.00)	-5.8%
TOTAL, EXPENDITURES			81,694,850.91	41,825,614.74	123,520,465.65	81,707,745.00	40,755,632.32	122,463,377.32	-0.9%

			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	5,657,764.00	0.00	5,657,764.00	8,731,993.00	0.00	8,731,993.00	54.3%
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			5,657,764.00	0.00	5,657,764.00	8,731,993.00	0.00	8,731,993.00	54.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	192,809.00	0.00	192,809.00	7,716.00	0.00	7,716.00	-96.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			192,809.00	0.00	192,809.00	7,716.00	0.00	7,716.00	-96.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(22,959,548.00)	22,959,548.00	0.00	(23,829,250.00)	23,829,250.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(22,959,548.00)	22,959,548.00	0.00	(23,829,250.00)	23,829,250.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(17,494,593.00)	22,959,548.00	5,464,955.00	(15,104,973.00)	23,829,250.00	8,724,277.00	59.6%

			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	91,098,746.00	4,679,388.00	95,778,134.00	90,283,097.00	4,679,388.00	94,962,485.00	-0.9%
2) Federal Revenue		8100-8299	222,488.00	4,624,313.00	4,846,801.00	178,000.00	3,926,605.00	4,104,605.00	-15.3%
3) Other State Revenue		8300-8599	3,768,633.00	6,670,794.00	10,439,427.00	1,829,593.00	6,400,615.00	8,230,208.00	-21.2%
4) Other Local Revenue		8600-8799	4,207,298.00	1,530,356.07	5,737,654.07	4,612,283.00	734,658.85	5,346,941.85	-6.8%
5) TOTAL, REVENUES			99,297,165.00	17,504,851.07	116,802,016.07	96,902,973.00	15,741,266.85	112,644,239.85	-3.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	52,424,414.40	24,150,240.74	76,574,655.14	52,525,219.00	24,027,852.54	76,553,071.54	0.0%
2) Instruction - Related Services	2000-2999		9,089,944.00	3,285,508.00	12,375,452.00	9,127,340.00	2,938,546.00	12,065,886.00	-2.5%
3) Pupil Services	3000-3999		6,883,060.51	3,518,909.54	10,401,970.05	7,073,195.00	3,260,873.00	10,334,068.00	-0.7%
4) Ancillary Services	4000-4999		130,441.00	6,396.00	136,837.00	130,413.00	6,396.00	136,809.00	0.0%
5) Community Services	5000-5999		2,526.00	165,532.08	168,058.08	2,602.00	135,657.20	138,259.20	-17.7%
6) Enterprise	6000-6999		50,000.00	11,902.00	61,902.00	50,000.00	11,902.00	61,902.00	0.0%
7) General Administration	7000-7999		6,428,500.00	1,565,347.69	7,993,847.69	6,015,571.00	1,630,623.58	7,646,194.58	-4.3%
8) Plant Services	8000-8999		6,599,331.00	3,042,221.69	9,641,552.69	6,744,661.00	2,922,108.00	9,666,769.00	0.3%
9) Other Outgo	9000-9999		86,634.00	6,079,557.00	6,166,191.00	38,744.00	5,821,674.00	5,860,418.00	-5.0%
10) TOTAL, EXPENDITURES			81,694,850.91	41,825,614.74	123,520,465.65	81,707,745.00	40,755,632.32	122,463,377.32	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			17,602,314.09	(24,320,763.67)	(6,718,449.58)	15,195,228.00	(25,014,365.47)	(9,819,137.47)	46.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		5,657,764.00	0.00	5,657,764.00	8,731,993.00	0.00	8,731,993.00	54.3%
b) Transfers Out	7600-7629		192,809.00	0.00	192,809.00	7,716.00	0.00	7,716.00	-96.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(22,959,548.00)	22,959,548.00	0.00	(23,829,250.00)	23,829,250.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,494,593.00)	22,959,548.00	5,464,955.00	(15,104,973.00)	23,829,250.00	8,724,277.00	59.6%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			107,721.09	(1,361,215.67)	(1,253,494.58)	90,255.00	(1,185,115.47)	(1,094,860.47)	-12.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,148,233.31	4,650,595.82	8,798,829.13	4,255,954.40	3,289,380.15	7,545,334.55	-14.2%
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)			4,148,233.31	4,650,595.82	8,798,829.13	4,255,954.40	3,289,380.15	7,545,334.55	-14.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,148,233.31	4,650,595.82	8,798,829.13	4,255,954.40	3,289,380.15	7,545,334.55	-14.2%
2) Ending Balance, June 30 (E + F1e)			4,255,954.40	3,289,380.15	7,545,334.55	4,346,209.40	2,104,264.68	6,450,474.08	-14.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	19,966.40	0.00	19,966.40	19,876.40	0.00	19,876.40	-0.5%
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	3,289,380.15	3,289,380.15	0.00	2,104,264.68	2,104,264.68	-36.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	504,590.00	0.00	504,590.00	632,200.00	0.00	632,200.00	25.3%
Early Retirement Program	0000	9780				436,243.00		436,243.00	
Reserve for STRS Rate Increase	0000	9780				195,957.00		195,957.00	
Early Retirement Program	0000	9780	504,590.00		504,590.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,711,398.00	0.00	3,711,398.00	3,674,133.00	0.00	3,674,133.00	-1.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2018-19		2019-20
		Estimated	Actuals	Budget
6300	Lottery: Instructional Materials	207,804.00		41,799.00
6512	Special Ed: Mental Health Services	427,764.49		318,312.49
7510	Low-Performing Students Block Grant	465,282.00		0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	631,903.55		1,229,104.55
9010	Other Restricted Local	1,556,626.11		515,048.64
Total, Restricted Balance		3,289,380.15		2,104,264.68

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	2,607,186.00	2,780,125.00	6.6%
3) Other State Revenue		8300-8599	167,260.00	184,524.00	10.3%
4) Other Local Revenue		8600-8799	1,147,454.00	1,089,674.00	-5.0%
5) TOTAL, REVENUES			3,921,900.00	4,054,323.00	3.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,460,097.00	1,466,400.00	0.4%
3) Employee Benefits		3000-3999	502,870.00	525,723.00	4.5%
4) Books and Supplies		4000-4999	11,000.00	15,000.00	36.4%
5) Services and Other Operating Expenditures		5000-5999	1,906,869.00	1,857,071.00	-2.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	209,952.00	197,845.00	-5.8%
9) TOTAL, EXPENDITURES			4,090,788.00	4,062,039.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(168,888.00)	(7,716.00)	-95.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	192,809.00	7,716.00	-96.0%
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			192,809.00	7,716.00	-96.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,921.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	23,921.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	23,921.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	23,921.00	New
2) Ending Balance, June 30 (E + F1e)			23,921.00	23,921.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,921.00	23,921.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,607,186.00	2,780,125.00	6.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,607,186.00	2,780,125.00	6.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	167,260.00	184,524.00	10.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			167,260.00	184,524.00	10.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,144,654.00	1,086,674.00	-5.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	3,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,300.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,147,454.00	1,089,674.00	-5.0%
TOTAL, REVENUES			3,921,900.00	4,054,323.00	3.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,282,991.00	1,291,310.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	95,585.00	95,585.00	0.0%
Clerical, Technical and Office Salaries		2400	81,521.00	79,505.00	-2.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,460,097.00	1,466,400.00	0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	215,515.00	249,705.00	15.9%
OASDI/Medicare/Alternative		3301-3302	111,701.00	112,176.00	0.4%
Health and Welfare Benefits		3401-3402	131,685.00	121,401.00	-7.8%
Unemployment Insurance		3501-3502	725.00	732.00	1.0%
Workers' Compensation		3601-3602	27,245.00	27,360.00	0.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,999.00	14,349.00	-10.3%
TOTAL, EMPLOYEE BENEFITS			502,870.00	525,723.00	4.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,000.00	5,000.00	-16.7%
Noncapitalized Equipment		4400	5,000.00	10,000.00	100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,000.00	15,000.00	36.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,450.00	4,900.00	42.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	64,000.00	59,000.00	-7.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	20,600.00	20,100.00	-2.4%
Professional/Consulting Services and Operating Expenditures		5800	1,817,999.00	1,772,351.00	-2.5%
Communications		5900	820.00	720.00	-12.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,906,869.00	1,857,071.00	-2.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	209,952.00	197,845.00	-5.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			209,952.00	197,845.00	-5.8%
TOTAL, EXPENDITURES			4,090,788.00	4,062,039.00	-0.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	192,809.00	7,716.00	-96.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			192,809.00	7,716.00	-96.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			192,809.00	7,716.00	-96.0%

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	2,607,186.00	2,780,125.00	6.6%
3) Other State Revenue		8300-8599	167,260.00	184,524.00	10.3%
4) Other Local Revenue		8600-8799	1,147,454.00	1,089,674.00	-5.0%
5) TOTAL, REVENUES			3,921,900.00	4,054,323.00	3.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,880,836.00	3,864,194.00	-0.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		209,952.00	197,845.00	-5.8%
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			4,090,788.00	4,062,039.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(168,888.00)	(7,716.00)	-95.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	192,809.00	7,716.00	-96.0%
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			192,809.00	7,716.00	-96.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,921.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	23,921.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	23,921.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	23,921.00	New
2) Ending Balance, June 30 (E + F1e)			23,921.00	23,921.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,921.00	23,921.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	23,921.00	23,921.00
Total, Restricted Balance		23,921.00	23,921.00

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	10,000.00	70,000.00	600.0%
5) TOTAL, REVENUES			10,000.00	70,000.00	600.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,110.00	17,110.00	0.0%
3) Employee Benefits		3000-3999	7,261.00	7,722.00	6.3%
4) Books and Supplies		4000-4999	1,510,515.00	540,000.00	-64.3%
5) Services and Other Operating Expenditures		5000-5999	652,990.50	100,000.00	-84.7%
6) Capital Outlay		6000-6999	3,896,088.21	16,350,632.00	319.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,083,964.71	17,015,464.00	179.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,073,964.71)	(16,945,464.00)	179.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,344,631.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	19,435,821.08	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,091,190.08	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,017,225.37	(16,945,464.00)	-241.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,758,176.12	19,775,401.49	154.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,758,176.12	19,775,401.49	154.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,758,176.12	19,775,401.49	154.9%
2) Ending Balance, June 30 (E + F1e)			19,775,401.49	2,829,937.49	-85.7%
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	19,299,739.40	2,384,275.40	-87.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	475,662.09	445,662.09	-6.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	70,000.00	600.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	70,000.00	600.0%
TOTAL, REVENUES			10,000.00	70,000.00	600.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,110.00	17,110.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,110.00	17,110.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,090.00	3,547.00	14.8%
OASDI/Medicare/Alternative		3301-3302	1,309.00	1,309.00	0.0%
Health and Welfare Benefits		3401-3402	2,534.00	2,538.00	0.2%
Unemployment Insurance		3501-3502	9.00	9.00	0.0%
Workers' Compensation		3601-3602	319.00	319.00	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			7,261.00	7,722.00	6.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,510,515.00	540,000.00	-64.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,510,515.00	540,000.00	-64.3%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	652,990.50	100,000.00	-84.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			652,990.50	100,000.00	-84.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,899,159.21	16,350,632.00	319.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	(3,071.00)	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,896,088.21	16,350,632.00	319.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,083,964.71	17,015,464.00	179.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,344,631.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,344,631.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	19,435,821.08	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			19,435,821.08	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			18,091,190.08	0.00	-100.0%

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	10,000.00	70,000.00	600.0%
5) TOTAL, REVENUES			10,000.00	70,000.00	600.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,083,964.71	17,015,464.00	179.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,083,964.71	17,015,464.00	179.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,073,964.71)	(16,945,464.00)	179.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,344,631.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	19,435,821.08	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,091,190.08	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,017,225.37	(16,945,464.00)	-241.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,758,176.12	19,775,401.49	154.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,758,176.12	19,775,401.49	154.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,758,176.12	19,775,401.49	154.9%
2) Ending Balance, June 30 (E + F1e)			19,775,401.49	2,829,937.49	-85.7%
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	19,299,739.40	2,384,275.40	-87.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	475,662.09	445,662.09	-6.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
9010	Other Restricted Local	19,299,739.40	2,384,275.40
Total, Restricted Balance		19,299,739.40	2,384,275.40

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	53,000.00	44,000.00	-17.0%
5) TOTAL, REVENUES			53,000.00	44,000.00	-17.0%
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	13,500.00	13,200.00	-2.2%
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			13,500.00	13,200.00	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			39,500.00	30,800.00	-22.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			39,500.00	30,800.00	-22.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	444,463.12	483,963.12	8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			444,463.12	483,963.12	8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			444,463.12	483,963.12	8.9%
2) Ending Balance, June 30 (E + F1e)			483,963.12	514,763.12	6.4%
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	44,000.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	483,963.12	470,763.12	-2.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,000.00	4,000.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	50,000.00	40,000.00	-20.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			53,000.00	44,000.00	-17.0%
TOTAL, REVENUES			53,000.00	44,000.00	-17.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,500.00	1,200.00	-20.0%
Professional/Consulting Services and Operating Expenditures		5800	12,000.00	12,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,500.00	13,200.00	-2.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,500.00	13,200.00	-2.2%

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	53,000.00	44,000.00	-17.0%
5) TOTAL, REVENUES			53,000.00	44,000.00	-17.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		13,500.00	13,200.00	-2.2%
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			13,500.00	13,200.00	-2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			39,500.00	30,800.00	-22.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			39,500.00	30,800.00	-22.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	444,463.12	483,963.12	8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			444,463.12	483,963.12	8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			444,463.12	483,963.12	8.9%
2) Ending Balance, June 30 (E + F1e)			483,963.12	514,763.12	6.4%
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	44,000.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	483,963.12	470,763.12	-2.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
9010	Other Restricted Local	0.00	44,000.00
Total, Restricted Balance		0.00	44,000.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	553,400.00	405,000.00	-26.8%
5) TOTAL, REVENUES			553,400.00	405,000.00	-26.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			553,400.00	405,000.00	-26.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,344,631.00	0.00	-100.0%
b) Transfers Out		7600-7629	5,657,764.00	8,731,993.00	54.3%
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			(4,313,133.00)	(8,731,993.00)	102.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,759,733.00)	(8,326,993.00)	121.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,540,877.81	16,781,144.81	-18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,540,877.81	16,781,144.81	-18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,540,877.81	16,781,144.81	-18.3%
2) Ending Balance, June 30 (E + F1e)			16,781,144.81	8,454,151.81	-49.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.29	0.29	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	16,781,144.52	8,454,151.52	-49.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	160,000.00	105,000.00	-34.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	393,400.00	300,000.00	-23.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			553,400.00	405,000.00	-26.8%
TOTAL, REVENUES			553,400.00	405,000.00	-26.8%

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

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,344,631.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,344,631.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	5,657,764.00	8,731,993.00	54.3%
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			5,657,764.00	8,731,993.00	54.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			(4,313,133.00)	(8,731,993.00)	102.5%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	553,400.00	405,000.00	-26.8%
5) TOTAL, REVENUES			553,400.00	405,000.00	-26.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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)			553,400.00	405,000.00	-26.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,344,631.00	0.00	-100.0%
b) Transfers Out		7600-7629	5,657,764.00	8,731,993.00	54.3%
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			(4,313,133.00)	(8,731,993.00)	102.5%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,759,733.00)	(8,326,993.00)	121.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,540,877.81	16,781,144.81	-18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,540,877.81	16,781,144.81	-18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,540,877.81	16,781,144.81	-18.3%
2) Ending Balance, June 30 (E + F1e)			16,781,144.81	8,454,151.81	-49.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.29	0.29	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	16,781,144.52	8,454,151.52	-49.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19		2019-20
		Estimated	Actuals	Budget
6230	California Clean Energy Jobs Act		0.29	0.29
Total, Restricted Balance			0.29	0.29

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	121,708.11	121,708.11	0.0%
3) Other State Revenue		8300-8599	83,031.65	83,031.65	0.0%
4) Other Local Revenue		8600-8799	14,064,732.23	14,064,732.23	0.0%
5) TOTAL, REVENUES			14,269,471.99	14,269,471.99	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	15,278,209.62	15,278,209.62	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,278,209.62	15,278,209.62	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,008,737.63)	(1,008,737.63)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,008,737.63)	(1,008,737.63)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,935,959.87	11,927,222.24	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,935,959.87	11,927,222.24	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,935,959.87	11,927,222.24	-7.8%
2) Ending Balance, June 30 (E + F1e)			11,927,222.24	10,918,484.61	-8.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,087.49	2,087.49	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	11,925,134.75	10,916,397.12	-8.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	121,708.11	121,708.11	0.0%
TOTAL, FEDERAL REVENUE			121,708.11	121,708.11	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	83,031.65	83,031.65	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			83,031.65	83,031.65	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	13,370,229.23	13,370,229.23	0.0%
Unsecured Roll		8612	640,503.00	640,503.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	54,000.00	54,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,064,732.23	14,064,732.23	0.0%
TOTAL, REVENUES			14,269,471.99	14,269,471.99	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	8,354,876.40	8,354,876.40	0.0%
Bond Interest and Other Service Charges		7434	6,801,625.11	6,801,625.11	0.0%
Debt Service - Interest		7438	121,708.11	121,708.11	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,278,209.62	15,278,209.62	0.0%
TOTAL, EXPENDITURES			15,278,209.62	15,278,209.62	0.0%

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	121,708.11	121,708.11	0.0%
3) Other State Revenue		8300-8599	83,031.65	83,031.65	0.0%
4) Other Local Revenue		8600-8799	14,064,732.23	14,064,732.23	0.0%
5) TOTAL, REVENUES			14,269,471.99	14,269,471.99	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	15,278,209.62	15,278,209.62	0.0%
10) TOTAL, EXPENDITURES			15,278,209.62	15,278,209.62	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,008,737.63)	(1,008,737.63)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,008,737.63)	(1,008,737.63)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,935,959.87	11,927,222.24	-7.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,935,959.87	11,927,222.24	-7.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,935,959.87	11,927,222.24	-7.8%
2) Ending Balance, June 30 (E + F1e)			11,927,222.24	10,918,484.61	-8.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,087.49	2,087.49	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	11,925,134.75	10,916,397.12	-8.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
9010	Other Restricted Local	2,087.49	2,087.49
Total, Restricted Balance		2,087.49	2,087.49

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	695.47	695.47	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			695.47	695.47	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			695.47	695.47	0.0%
2) Ending Balance, June 30 (E + F1e)			695.47	695.47	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	695.47	695.47	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	695.47	695.47	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			695.47	695.47	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			695.47	695.47	0.0%
2) Ending Balance, June 30 (E + F1e)			695.47	695.47	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	695.47	695.47	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,721,210.00	3,155,091.00	15.9%
5) TOTAL, REVENUES			2,721,210.00	3,155,091.00	15.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	76,050.00	0.00	-100.0%
2) Classified Salaries		2000-2999	1,328,115.00	1,488,118.00	12.0%
3) Employee Benefits		3000-3999	631,496.00	722,442.00	14.4%
4) Books and Supplies		4000-4999	102,700.00	110,000.00	7.1%
5) Services and Other Operating Expenses		5000-5999	304,498.00	334,837.00	10.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,442,859.00	2,655,397.00	8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			278,351.00	499,694.00	79.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			278,351.00	499,694.00	79.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,199,538.56	1,477,889.56	23.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,199,538.56	1,477,889.56	23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,199,538.56	1,477,889.56	23.2%
2) Ending Net Position, June 30 (E + F1e)			1,477,889.56	1,977,583.56	33.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,477,889.56	1,977,583.56	33.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,000.00	15,000.00	200.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	2,716,210.00	3,140,091.00	15.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,721,210.00	3,155,091.00	15.9%
TOTAL, REVENUES			2,721,210.00	3,155,091.00	15.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	76,050.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			76,050.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	29,284.00	57,448.00	96.2%
Classified Supervisors' and Administrators' Salaries		2300	362,531.00	384,096.00	5.9%
Clerical, Technical and Office Salaries		2400	25,320.00	25,672.00	1.4%
Other Classified Salaries		2900	910,980.00	1,020,902.00	12.1%
TOTAL, CLASSIFIED SALARIES			1,328,115.00	1,488,118.00	12.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	25,221.00	12,693.00	-49.7%
PERS		3201-3202	211,176.00	274,992.00	30.2%
OASDI/Medicare/Alternative		3301-3302	97,808.00	109,243.00	11.7%
Health and Welfare Benefits		3401-3402	249,923.00	275,787.00	10.3%
Unemployment Insurance		3501-3502	697.00	745.00	6.9%
Workers' Compensation		3601-3602	26,200.00	27,765.00	6.0%
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	20,471.00	21,217.00	3.6%
TOTAL, EMPLOYEE BENEFITS			631,496.00	722,442.00	14.4%
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	62,000.00	52,000.00	-16.1%
Noncapitalized Equipment		4400	0.00	20,000.00	New
Food		4700	40,700.00	38,000.00	-6.6%
TOTAL, BOOKS AND SUPPLIES			102,700.00	110,000.00	7.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	20,000.00	17,720.00	-11.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	226,551.00	258,237.00	14.0%
Professional/Consulting Services and Operating Expenditures		5800	54,135.00	56,000.00	3.4%
Communications		5900	3,812.00	2,880.00	-24.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			304,498.00	334,837.00	10.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			2,442,859.00	2,655,397.00	8.7%

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,721,210.00	3,155,091.00	15.9%
5) TOTAL, REVENUES			2,721,210.00	3,155,091.00	15.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,442,859.00	2,655,397.00	8.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			2,442,859.00	2,655,397.00	8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			278,351.00	499,694.00	79.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			278,351.00	499,694.00	79.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,199,538.56	1,477,889.56	23.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,199,538.56	1,477,889.56	23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,199,538.56	1,477,889.56	23.2%
2) Ending Net Position, June 30 (E + F1e)			1,477,889.56	1,977,583.56	33.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,477,889.56	1,977,583.56	33.8%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,019,982.00	2,019,982.00	0.0%
5) TOTAL, REVENUES			2,019,982.00	2,019,982.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,921,901.00	1,921,901.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,921,901.00	1,921,901.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			98,081.00	98,081.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			98,081.00	98,081.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,421,949.28	1,520,030.28	6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,421,949.28	1,520,030.28	6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,421,949.28	1,520,030.28	6.9%
2) Ending Net Position, June 30 (E + F1e)			1,520,030.28	1,618,111.28	6.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,520,030.28	1,618,111.28	6.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,014,982.00	2,014,982.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,019,982.00	2,019,982.00	0.0%
TOTAL, REVENUES			2,019,982.00	2,019,982.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,921,901.00	1,921,901.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,921,901.00	1,921,901.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,921,901.00	1,921,901.00	0.0%

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,019,982.00	2,019,982.00	0.0%
5) TOTAL, REVENUES			2,019,982.00	2,019,982.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,921,901.00	1,921,901.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,921,901.00	1,921,901.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			98,081.00	98,081.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			98,081.00	98,081.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,421,949.28	1,520,030.28	6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,421,949.28	1,520,030.28	6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,421,949.28	1,520,030.28	6.9%
2) Ending Net Position, June 30 (E + F1e)			1,520,030.28	1,618,111.28	6.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,520,030.28	1,618,111.28	6.5%

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

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,515.73	9,483.97	9,912.28	9,310.52	9,279.45	9,515.73
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9,515.73	9,483.97	9,912.28	9,310.52	9,279.45	9,515.73
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	69.41	69.41	69.41	69.41	69.41	69.41
c. Special Education-NPS/LCI						
d. Special Education Extended Year	6.88	6.88	6.88	6.88	6.88	6.88
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	76.29	76.29	76.29	76.29	76.29	76.29
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,592.02	9,560.26	9,988.57	9,386.81	9,355.74	9,592.02
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	3,521,000.00		3,521,000.00			3,521,000.00
Work in Progress	1,155,983.00		1,155,983.00	955,605.00		2,111,588.00
Total capital assets not being depreciated	4,676,983.00	0.00	4,676,983.00	955,605.00	0.00	5,632,588.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	274,957,344.00		274,957,344.00	2,357,365.00		277,314,709.00
Equipment	12,211,750.00		12,211,750.00	18,754.00		12,230,504.00
Total capital assets being depreciated	287,169,094.00	0.00	287,169,094.00	2,376,119.00	0.00	289,545,213.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(53,351,582.00)	675,124.00	(52,676,458.00)	(5,443,302.00)		(58,119,760.00)
Equipment	(9,297,390.00)	0.00	(9,297,390.00)	(875,973.00)		(10,173,363.00)
Total accumulated depreciation	(62,648,972.00)	675,124.00	(61,973,848.00)	(6,319,275.00)	0.00	(68,293,123.00)
Total capital assets being depreciated, net	224,520,122.00	675,124.00	225,195,246.00	(3,943,156.00)	0.00	221,252,090.00
Governmental activity capital assets, net	229,197,105.00	675,124.00	229,872,229.00	(2,987,551.00)	0.00	226,884,678.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

ANNUAL BUDGET REPORT:
July 1, 2019 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: 6578 Santa Teresa Blvd, SJ, CA 95119

Date: June 3-5, 2019

Place: 6578 Santa Teresa Blvd, SJ, CA 95119

Date: June 06, 2019

Time: 06:00 PM

Adoption Date: June 20, 2019

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Melina Nguyen

Telephone: 408-227-8300

Title: Director, Business Services

E-mail: mnguyen@ogsd.net

Criteria and Standards Review Summary

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

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

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

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

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:

\$ _____

Less: Amount of total liabilities reserved in budget:

\$ _____

Estimated accrued but unfunded liabilities:

\$ _____ 0.00

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

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

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

Date of Meeting: Jun 20, 2019

For additional information on this certification, please contact:

Name: Corrine Kelsch

Title: Executive Director of SCCSIG

Telephone: 408-558-0600

E-mail: ckelsch@sccsig.org

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	51,290,602.51	301	0.00	303	51,290,602.51	305	1,830,983.00		307	49,459,619.51	309		
2000 - Classified Salaries	16,483,916.43	311	1,550.00	313	16,482,366.43	315	2,145,242.00		317	14,337,124.43	319		
3000 - Employee Benefits	30,595,123.00	321	487,998.00	323	30,107,125.00	325	1,472,533.00		327	28,634,592.00	329		
4000 - Books, Supplies Equip Replace. (6500)	3,993,333.16	331	145,951.20	333	3,847,381.96	335	485,771.01		337	3,361,610.95	339		
5000 - Services. . . & 7300 - Indirect Costs	14,884,799.55	341	35,824.88	343	14,848,974.67	345	3,733,383.97		347	11,115,590.70	349		
TOTAL					116,576,450.57	365	TOTAL					106,908,537.59	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDF No.
1. Teacher Salaries as Per EC 41011.	1100	42,496,577.51	375
2. Salaries of Instructional Aides Per EC 41011.	2100	3,820,193.00	380
3. STRS.	3101 & 3102	9,924,722.00	382
4. PERS.	3201 & 3202	819,011.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	995,384.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	8,250,596.00	385
7. Unemployment Insurance.	3501 & 3502	23,471.00	390
8. Workers' Compensation Insurance.	3601 & 3602	875,942.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	488,347.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		67,694,243.51	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		1,829.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		67,692,414.51	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.		63.32%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	63.32%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	106,908,537.59
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	203,531,969.00	(4,539,187.00)	198,992,782.00	0.00	8,354,876.00	190,637,906.00	8,086,058.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	12,516,076.00	81,720.00	12,597,796.00		12,505,619.00	92,177.00	44,001.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	109,692,249.00	8,622,667.00	118,314,916.00		0.00	118,314,916.00	0.00
Total/Net OPEB Liability	22,924,721.00	0.00	22,924,721.00		0.00	22,924,721.00	0.00
Compensated Absences Payable	880,383.00	0.00	880,383.00		0.00	880,383.00	0.00
Governmental activities long-term liabilities	349,545,398.00	4,165,200.00	353,710,598.00	0.00	20,860,495.00	332,850,103.00	8,130,059.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	123,713,274.65
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,890,776.88
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	168,058.08
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	116,500.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	538,812.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	192,809.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,016,179.08
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	168,888.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				116,975,206.69

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		9,560.26
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,235.57
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	112,975,349.57	11,324.59
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	112,975,349.57	11,324.59
B. Required effort (Line A.2 times 90%)	101,677,814.61	10,192.13
C. Current year expenditures (Line I.E and Line II.B)	116,975,206.69	12,235.57
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,118,597.00
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 93,763,444.94

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.39%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,188,802.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,988,758.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	34,600.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	419,861.91
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,632,021.91
9. Carry-Forward Adjustment (Part IV, Line F)	386,306.26
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,018,328.17

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	73,251,268.14
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,730,220.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	10,401,970.05
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	136,837.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	168,058.08
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	61,902.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	908,091.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	38,665.77
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	882.92
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	9,144,190.78
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,880,836.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	109,722,921.74

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

6.96%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18)

7.31%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>7,632,021.91</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(113,725.74)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.5%) times Part III, Line B18); zero if negative	<u>386,306.26</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.5%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.5%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>386,306.26</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>386,306.26</u>

Approved indirect cost rate: 6.50%
Highest rate used in any program: 6.50%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,485,492.00	96,557.00	6.50%
01	3310	2,831,761.00	181,661.00	6.42%
01	3315	61,370.00	3,868.00	6.30%
01	3327	114,450.00	7,439.00	6.50%
01	4035	337,433.00	21,933.00	6.50%
01	4203	597,322.00	11,946.00	2.00%
01	6010	129,613.00	6,481.00	5.00%
01	6500	14,261,212.00	922,498.00	6.47%
01	6512	770,394.00	49,483.00	6.42%
01	7810	155,930.00	10,135.00	6.50%
01	8150	2,925,742.00	190,317.00	6.50%
01	9010	1,711,439.85	1,161.00	0.07%
13	5310	3,542,141.00	191,629.00	5.41%
13	5320	338,695.00	18,323.00	5.41%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		231,788.01	231,788.01
2. State Lottery Revenue	8560	1,590,600.00		596,554.00	2,187,154.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,590,600.00	0.00	828,342.01	2,418,942.01
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,170,118.00			1,170,118.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	420,482.00			420,482.00
4. Books and Supplies	4000-4999	0.00		168,500.01	168,500.01
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			452,038.00	452,038.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,590,600.00	0.00	620,538.01	2,211,138.01
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	207,804.00	207,804.00
D. COMMENTS:					

The reproduction cost to print the Common Core Standard Materials for students and teachers.

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

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

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	90,283,097.00	0.42%	90,661,486.00	0.18%	90,825,084.00
2. Federal Revenues	8100-8299	178,000.00	0.00%	178,000.00	0.00%	178,000.00
3. Other State Revenues	8300-8599	1,829,593.00	-1.66%	1,799,229.00	-2.09%	1,761,587.00
4. Other Local Revenues	8600-8799	4,612,283.00	85.86%	8,572,399.00	0.00%	8,572,399.00
5. Other Financing Sources						
a. Transfers In	8900-8929	8,731,993.00	-55.76%	3,862,768.00	6.52%	4,114,582.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	(23,829,250.00)	-0.03%	(23,822,294.00)	-0.43%	(23,720,488.00)
6. Total (Sum lines A1 thru A5c)		81,805,716.00	-0.68%	81,251,588.00	0.59%	81,731,164.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				41,590,363.00		40,888,668.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(701,695.00)		229,498.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,590,363.00	-1.69%	40,888,668.00	0.56%	41,118,166.00
2. Classified Salaries						
a. Base Salaries				11,619,077.00		11,566,253.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(52,824.00)		14,912.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,619,077.00	-0.45%	11,566,253.00	0.13%	11,581,165.00
3. Employee Benefits	3000-3999	21,401,176.00	3.54%	22,158,655.00	-0.40%	22,069,209.00
4. Books and Supplies	4000-4999	1,277,241.00	-0.37%	1,272,519.00	0.33%	1,276,719.00
5. Services and Other Operating Expenditures	5000-5999	7,487,198.00	-2.10%	7,329,616.00	0.17%	7,341,945.00
6. Capital Outlay	6000-6999	74,000.00	0.00%	74,000.00	0.00%	74,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	38,744.00	0.00%	38,744.00	0.00%	38,744.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,780,054.00)	0.00%	(1,780,055.00)	0.00%	(1,780,055.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	7,716.00	0.00%	7,716.00	0.00%	7,716.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		81,715,461.00	-0.19%	81,556,116.00	0.21%	81,727,609.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		90,255.00		(304,528.00)		3,555.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,255,954.40		4,346,209.40		4,041,681.40
2. Ending Fund Balance (Sum lines C and D1)		4,346,209.40		4,041,681.40		4,045,236.40
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	39,876.40		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	632,200.00		387,624.40		387,536.40
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,674,133.00		3,654,057.00		3,657,700.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,346,209.40		4,041,681.40		4,045,236.40

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,674,133.00		3,654,057.00		3,657,700.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		3,674,133.00		3,654,057.00		3,657,700.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Revenues budget for fiscal years 2019-20 through 2021-22 have been built based on the guidance from SCCOE and School Services Dartboard. Additionally, District has also factored in revenue generation plans for 2020-21 and 2021-22. Explanation for B1d: 2020-21 and 2021-22 include step increases in addition to the loss of net certificated FTE's due to declining enrollment & planned expenditure reductions. Explanation for B2d: 2020-21 and 2021-22 include step increases & planned expenditure reductions.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	4,679,388.00	0.00%	4,679,388.00	0.00%	4,679,388.00
2. Federal Revenues	8100-8299	3,926,605.00	0.00%	3,926,605.00	0.00%	3,926,605.00
3. Other State Revenues	8300-8599	6,400,615.00	-6.84%	5,962,914.00	0.08%	5,967,519.00
4. Other Local Revenues	8600-8799	734,658.85	65.59%	1,216,536.00	-39.61%	734,659.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	23,829,250.00	-0.03%	23,822,294.00	-0.43%	23,720,488.00
6. Total (Sum lines A1 thru A5c)		39,570,516.85	0.09%	39,607,737.00	-1.46%	39,028,659.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,784,280.00		9,752,740.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(31,540.00)		106,999.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,784,280.00	-0.32%	9,752,740.00	1.10%	9,859,739.00
2. Classified Salaries						
a. Base Salaries				5,108,177.00		5,180,931.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				72,754.00		75,935.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,108,177.00	1.42%	5,180,931.00	1.47%	5,256,866.00
3. Employee Benefits	3000-3999	9,876,813.00	2.35%	10,109,337.00	0.07%	10,116,760.00
4. Books and Supplies	4000-4999	1,423,628.33	-3.27%	1,377,019.00	-0.98%	1,363,557.00
5. Services and Other Operating Expenditures	5000-5999	7,047,350.99	-8.46%	6,450,885.00	-3.52%	6,223,948.00
6. Capital Outlay	6000-6999	111,500.00	0.00%	111,500.00	0.00%	111,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,821,674.00	0.00%	5,821,674.00	0.00%	5,821,674.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,582,209.00	-8.88%	1,441,674.00	0.00%	1,441,674.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		40,755,632.32	-1.25%	40,245,760.00	-0.12%	40,195,718.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,185,115.47)		(638,023.00)		(1,167,059.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,289,380.15		2,104,264.68		1,466,241.68
2. Ending Fund Balance (Sum lines C and D1)		2,104,264.68		1,466,241.68		299,182.68
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,104,264.68		1,466,241.68		299,182.68
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,104,264.68		1,466,241.68		299,182.68

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Revenues budget for fiscal years 2019-20 through 2021-22 have been built based on the guidance from SCCOE and School Services Dartboard. Explanation for B1d: 2020-21 and 2021-22 include step increases in addition to the loss/reallocation of certificated FTE's due to expiration of local revenues. Explanation for B2d: 2020-21 and 2021-22 include step increases.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	94,962,485.00	0.40%	95,340,874.00	0.17%	95,504,472.00
2. Federal Revenues	8100-8299	4,104,605.00	0.00%	4,104,605.00	0.00%	4,104,605.00
3. Other State Revenues	8300-8599	8,230,208.00	-5.69%	7,762,143.00	-0.43%	7,729,106.00
4. Other Local Revenues	8600-8799	5,346,941.85	83.08%	9,788,935.00	-4.92%	9,307,058.00
5. Other Financing Sources						
a. Transfers In	8900-8929	8,731,993.00	-55.76%	3,862,768.00	6.52%	4,114,582.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		121,376,232.85	-0.43%	120,859,325.00	-0.08%	120,759,823.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				51,374,643.00		50,641,408.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(733,235.00)		336,497.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	51,374,643.00	-1.43%	50,641,408.00	0.66%	50,977,905.00
2. Classified Salaries						
a. Base Salaries				16,727,254.00		16,747,184.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				19,930.00		90,847.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,727,254.00	0.12%	16,747,184.00	0.54%	16,838,031.00
3. Employee Benefits	3000-3999	31,277,989.00	3.17%	32,267,992.00	-0.25%	32,185,969.00
4. Books and Supplies	4000-4999	2,700,869.33	-1.90%	2,649,538.00	-0.35%	2,640,276.00
5. Services and Other Operating Expenditures	5000-5999	14,534,548.99	-5.19%	13,780,501.00	-1.56%	13,565,893.00
6. Capital Outlay	6000-6999	185,500.00	0.00%	185,500.00	0.00%	185,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,860,418.00	0.00%	5,860,418.00	0.00%	5,860,418.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(197,845.00)	71.03%	(338,381.00)	0.00%	(338,381.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	7,716.00	0.00%	7,716.00	0.00%	7,716.00
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)		122,471,093.32	-0.55%	121,801,876.00	0.10%	121,923,327.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,094,860.47)		(942,551.00)		(1,163,504.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,545,334.55		6,450,474.08		5,507,923.08
2. Ending Fund Balance (Sum lines C and D1)		6,450,474.08		5,507,923.08		4,344,419.08
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	39,876.40		0.00		0.00
b. Restricted	9740	2,104,264.68		1,466,241.68		299,182.68
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	632,200.00		387,624.40		387,536.40
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,674,133.00		3,654,057.00		3,657,700.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		6,450,474.08		5,507,923.08		4,344,419.08

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,674,133.00		3,654,057.00		3,657,700.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,674,133.00		3,654,057.00		3,657,700.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		9,310.52		9,066.77		8,931.90
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		122,471,093.32		121,801,876.00		121,923,327.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		122,471,093.32		121,801,876.00		121,923,327.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,674,132.80		3,654,056.28		3,657,699.81
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,674,132.80		3,654,056.28		3,657,699.81
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(248,651.00)	0.00	(209,952.00)				
Other Sources/Uses Detail					5,657,764.00	192,809.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	20,600.00	0.00	209,952.00	0.00				
Other Sources/Uses Detail					192,809.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,344,631.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	1,500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,344,631.00	5,657,764.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

July 1 Budget
2018-19 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

43 69625 0000000
Form SIAA

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	226,551.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	248,651.00	(248,651.00)	209,952.00	(209,952.00)	7,195,204.00	7,195,204.00	0.00	0.00

July 1 Budget
2019-20 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

43 69625 0000000
Form SIAB

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In	Transfers Out	Transfers In	Transfers Out	Transfers In	Transfers Out	Other Funds	Other Funds
	5750	5750	7350	7350	8900-8929	7600-7629	9310	9610
01 GENERAL FUND								
Expenditure Detail	0.00	(279,537.00)	0.00	(197,845.00)				
Other Sources/Uses Detail					8,731,993.00	7,716.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	20,100.00	0.00	197,845.00	0.00				
Other Sources/Uses Detail					7,716.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	1,200.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	8,731,993.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget
2019-20 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

43 69625 0000000
Form SIAB

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	258,237.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	279,537.00	(279,537.00)	197,845.00	(197,845.00)	8,739,709.00	8,739,709.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	10,225	10,266		
Charter School				
Total ADA	10,225	10,266	N/A	Met
Second Prior Year (2017-18)				
District Regular	9,997	10,021		
Charter School				
Total ADA	9,997	10,021	N/A	Met
First Prior Year (2018-19)				
District Regular	9,916	9,912		
Charter School		0		
Total ADA	9,916	9,912	0.0%	Met
Budget Year (2019-20)				
District Regular	9,516			
Charter School	0			
Total ADA	9,516			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	10,405	10,362		
Charter School				
Total Enrollment	10,405	10,362	0.4%	Met
Second Prior Year (2017-18)				
District Regular	10,207	10,305		
Charter School				
Total Enrollment	10,207	10,305	N/A	Met
First Prior Year (2018-19)				
District Regular	10,077	9,877		
Charter School				
Total Enrollment	10,077	9,877	2.0%	Not Met
Budget Year (2019-20)				
District Regular	9,664			
Charter School				
Total Enrollment	9,664			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The projected enrollment numbers are evaluated and updated by the local demographer annually. In 2018-19, the Santa Clara County experienced greater declining enrollment than anticipated due to a variety of factors.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	10,020	10,362	
Charter School		0	
Total ADA/Enrollment	10,020	10,362	96.7%
Second Prior Year (2017-18)			
District Regular	9,928	10,305	
Charter School			
Total ADA/Enrollment	9,928	10,305	96.3%
First Prior Year (2018-19)			
District Regular	9,516	9,877	
Charter School	0		
Total ADA/Enrollment	9,516	9,877	96.3%
Historical Average Ratio:			96.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.9%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2019-20)				
District Regular	9,311	9,664		
Charter School	0			
Total ADA/Enrollment	9,311	9,664	96.3%	Met
1st Subsequent Year (2020-21)				
District Regular	9,067	9,411		
Charter School				
Total ADA/Enrollment	9,067	9,411	96.3%	Met
2nd Subsequent Year (2021-22)				
District Regular	8,932	9,271		
Charter School				
Total ADA/Enrollment	8,932	9,271	96.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	9,988.57	9,592.02	9,380.67	9,141.20
b. Prior Year ADA (Funded)		9,988.57	9,592.02	9,380.67
c. Difference (Step 1a minus Step 1b)		(396.55)	(211.35)	(239.47)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-3.97%	-2.20%	-2.55%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		91,098,746.00	90,283,097.00	90,661,486.00
b1. COLA percentage		3.26%	3.00%	2.80%
b2. COLA amount (proxy for purposes of this criterion)		2,969,819.12	2,708,492.91	2,538,521.61
c. Economic Recovery Target Funding (current year increment)		0.00	N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		2,969,819.12	2,708,492.91	2,538,521.61
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)				
		-0.71%	0.80%	0.25%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.71% to .29%	-.20% to 1.80%	-.75% to 1.25%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	37,673,187.00	37,673,187.00	38,803,383.00	39,967,484.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Necessary Small School Standard (COLA plus Economic Recovery Target Payment, Step 2e, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	91,098,746.00	90,283,097.00	90,661,486.00	90,825,084.00
District's Projected Change in LCFF Revenue:		-0.90%	0.42%	0.18%
LCFF Revenue Standard:		-1.71% to .29%	-.20% to 1.80%	-.75% to 1.25%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	71,330,054.57	78,534,461.95	90.8%
Second Prior Year (2017-18)	73,407,549.38	80,306,419.54	91.4%
First Prior Year (2018-19)	74,433,998.00	81,694,850.91	91.1%
	Historical Average Ratio:		91.1%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	3.0%	3.0%	3.0%
	88.1% to 94.1%	88.1% to 94.1%	88.1% to 94.1%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2019-20)	74,610,616.00	81,707,745.00	91.3%	Met
1st Subsequent Year (2020-21)	74,613,576.00	81,548,400.00	91.5%	Met
2nd Subsequent Year (2021-22)	74,768,540.00	81,719,893.00	91.5%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-0.71%	0.80%	0.25%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.71% to 9.29%	-9.20% to 10.80%	-9.75% to 10.25%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.71% to 4.29%	-4.20% to 5.80%	-4.75% to 5.25%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

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

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2018-19)	4,846,801.00		
Budget Year (2019-20)	4,104,605.00	-15.31%	Yes
1st Subsequent Year (2020-21)	4,104,605.00	0.00%	No
2nd Subsequent Year (2021-22)	4,104,605.00	0.00%	No

Explanation:
(required if Yes)

Federal Revenues in FY 2019-20 and two subsequent years do not include prior year carryovers

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2018-19)	10,439,427.00		
Budget Year (2019-20)	8,230,208.00	-21.16%	Yes
1st Subsequent Year (2020-21)	7,762,143.00	-5.69%	Yes
2nd Subsequent Year (2021-22)	7,729,106.00	-0.43%	No

Explanation:
(required if Yes)

One-time State Discretionary Funds have been budgeted in fiscal year 2018-19. As of Governor's May Revise, there will not be any one-time Discretionary allocated for 2019-20 and forward. Additionally, revenues for Bilingual Teacher Prof Dev Program will end at the end of fiscal year 2019-20.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2018-19)	5,737,654.07		
Budget Year (2019-20)	5,346,941.85	-6.81%	Yes
1st Subsequent Year (2020-21)	9,788,935.00	83.08%	Yes
2nd Subsequent Year (2021-22)	9,307,058.00	-4.92%	Yes

Explanation:
(required if Yes)

2018-19 contains one-time miscellaneous local donations which are not budgeted in the Budget year and forward. Additionally, 2020-21 and 2021-22 includes new lease and additional parcel tax revenues, as well as reduction of RDA funds in fiscal year 2021-22.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2018-19)	3,983,333.16		
Budget Year (2019-20)	2,700,869.33	-32.20%	Yes
1st Subsequent Year (2020-21)	2,649,538.00	-1.90%	No
2nd Subsequent Year (2021-22)	2,640,276.00	-0.35%	No

Explanation:
(required if Yes)

2018-19 contains federal carryovers from prior year and one-time miscellaneous local donations which are not budgeted in the Budget year.

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

First Prior Year (2018-19)	15,094,751.55		
Budget Year (2019-20)	14,534,548.99	-3.71%	No
1st Subsequent Year (2020-21)	13,780,501.00	-5.19%	Yes
2nd Subsequent Year (2021-22)	13,565,893.00	-1.56%	No

Explanation:
(required if Yes)

2018-19 contains federal carryovers from prior year and one-time miscellaneous local donations which are not budgeted in the Budget year. District has also reduced NPS expenditures as students graduate from the District.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2018-19)	21,023,882.07		
Budget Year (2019-20)	17,681,754.85	-15.90%	Not Met
1st Subsequent Year (2020-21)	21,655,683.00	22.47%	Not Met
2nd Subsequent Year (2021-22)	21,140,769.00	-2.38%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2018-19)	19,078,084.71		
Budget Year (2019-20)	17,235,418.32	-9.66%	Met
1st Subsequent Year (2020-21)	16,430,039.00	-4.67%	Met
2nd Subsequent Year (2021-22)	16,206,169.00	-1.36%	Met

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

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

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

Explanation: Federal Revenue (linked from 6B if NOT met)	Federal Revenues in FY 2019-20 and two subsequent years do not include prior year carryovers
Explanation: Other State Revenue (linked from 6B if NOT met)	One-time State Discretionary Funds have been budgeted in fiscal year 2018-19. As of Governor's May Revise, there will not be any one-time Discretionary allocated for 2019-20 and forward. Additionally, revenues for Bilingual Teacher Prof Dev Program will end at the end of fiscal year 2019-20.
Explanation: Other Local Revenue (linked from 6B if NOT met)	2018-19 contains one-time miscellaneous local donations which are not budgeted in the Budget year and forward. Additionally, 2020-21 and 2021-22 includes new lease and additional parcel tax revenues, as well as reduction of RDA funds in fiscal year 2021-22.

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- 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)	122,471,093.32			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	122,471,093.32	3,674,132.80	3,674,133.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,464,679.00	3,601,440.03	3,711,398.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,365,799.95	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	4,830,478.95	3,601,440.03	3,711,398.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	115,489,312.66	120,047,979.28	123,713,274.65
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	115,489,312.66	120,047,979.28	123,713,274.65
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.2%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.4%	1.0%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	(4,445,722.17)	78,838,567.89	5.6%	Not Met
Second Prior Year (2017-18)	(1,678,848.22)	80,717,775.65	2.1%	Not Met
First Prior Year (2018-19)	107,721.09	81,887,659.91	N/A	Met
Budget Year (2019-20) (Information only)	90,255.00	81,715,461.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District is committed to make reductions as needed and develop a multi-year budget plan in order to mitigate deficit to remain fiscally solvent. Meanwhile, the District has been expanding programs in the past several years such as the Spanish Two-Way Dual Immersion School, the new Virtual Learning Academy, and improving overall academic achievements at our schools. In 2018-19, two of our intermediate schools, Bernal and Herman, received the California School Distinguished School designations, in order to retain and attract students.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2016-17)	8,140,052.50	10,272,803.70	N/A		Met
Second Prior Year (2017-18)	5,389,611.16	5,827,081.53	N/A		Met
First Prior Year (2018-19)	4,178,009.93	4,148,233.31	0.7%		Met
Budget Year (2019-20) (Information only)	4,255,954.40				

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	9,311	9,067	8,932
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:

No

- Enter the name(s) of the SELPA(s):

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	122,471,093.32	121,801,876.00	121,923,327.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	122,471,093.32	121,801,876.00	121,923,327.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,674,132.80	3,654,056.28	3,657,699.81
6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,674,132.80	3,654,056.28	3,657,699.81

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,674,133.00	3,654,057.00	3,657,700.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	3,674,133.00	3,654,057.00	3,657,700.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	3,674,132.80	3,654,056.28	3,657,699.81
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2018-19)	(22,959,548.00)			
Budget Year (2019-20)	(23,829,250.00)	869,702.00	3.8%	Met
1st Subsequent Year (2020-21)	(23,822,294.00)	(6,956.00)	0.0%	Met
2nd Subsequent Year (2021-22)	(23,720,488.00)	(101,806.00)	-0.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2018-19)	5,657,763.00			
Budget Year (2019-20)	8,731,993.00	3,074,230.00	54.3%	Not Met
1st Subsequent Year (2020-21)	3,862,768.00	(4,869,225.00)	-55.8%	Not Met
2nd Subsequent Year (2021-22)	4,114,582.00	251,814.00	6.5%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2018-19)	192,809.00			
Budget Year (2019-20)	7,716.00	(185,093.00)	-96.0%	Not Met
1st Subsequent Year (2020-21)	7,716.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	7,716.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

N/A

1b. 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.

Explanation:
(required if NOT met)

Special Education costs have risen significantly in the current and projected out years due to the need to place more students in County Programs and Non Public Schools. As such, the increased transfer from Special Reserve Fund is needed to maintain the State minimum 3% required reserve. However, the District is committed to make reductions in the subsequent years. District also has revenue generation plans, which will reduce transfers in fiscal year 2020-21.

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

Explanation:
(required if NOT met)

District has prepared a plan to realign staffing allocations with current sales level, thus reducing transfers to Fund 13.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	Varies	Fund 01	Objects 7438 and 7439	92,177
Certificates of Participation				
General Obligation Bonds	Varies	Fund 51	Fund 51 7XXX	190,637,906
Supp Early Retirement Program	On-Going	General Fund 01		
State School Building Loans				
Compensated Absences	Varies	Funds 01, 13, 21 and 63	Objects 1XXX-2XXXX	880,383

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

TOTAL:				191,610,466

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Budget Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases	538,812	48,384	47,281	1,755
Certificates of Participation				
General Obligation Bonds	15,222,583	14,836,333	13,377,983	16,174,683
Supp Early Retirement Program	502,536	504,590	436,243	347,839
State School Building Loans				
Compensated Absences	0	0	0	0

Other Long-term Commitments (continued):

Total Annual Payments:	16,263,931	15,389,307	13,861,507	16,524,277
Has total annual payment increased over prior year (2018-19)?	No	No	No	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Payments on the general obligation bonds are made by the Bond Interest and Redemption Fund as per bond payment schedule.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

The District provides early retirement benefits based on the criteria of employees reaching 10 or 20 years of services and based on employees' age. Eligible retirees will be able to participate in the District's sponsored medical benefits for up tge of 65, whichever comes first.

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

Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund
0	504,590

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

19,777,329.00
19,777,329.00
Actuarial
Jul 01, 2016

5. OPEB Contributions

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
0.00	0.00	0.00
504,590.00	0.00	0.00
504,590.00	436,243.00	347,739.00
58	50	38

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

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

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

Yes

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

The District is self-funded for dental and vision plans. Each year, the District and third party administrator, Keenan, re-evaluate the trends and adjust necessary monthly premium amounts for both dental and vision programs.

3. Self-Insurance Liabilities

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

243,087.00
0.00

4. Self-Insurance Contributions

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
2,014,982.00	2,014,982.00	2,014,982.00
2,014,982.00	2,014,982.00	2,014,982.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	516.0	507.5	491.9	486.9

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

537,324

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No
8,360,517	8,360,517	8,360,517
Varies	Varies	Varies
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
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Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
752,254	741,295	769,675
1.4%	1.4%	1.4%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	319.2	334.5	331.0	329.0

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

207,497

7. Amount included for any tentative salary schedule increases

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

0

0

0

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	
2,308,674	2,308,674	2,308,674
Varies	Varies	Varies
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	No
304,598	305,693	312,566
1.5%	1.5%	1.5%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	53.0	52.0	52.0	52.0

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

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

72,673

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No
844,570	844,570	844,570
Varies	Varies	Varies
0.0%	0.0%	0.0%

**Management/Supervisor/Confidential
Step and Column Adjustments**

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
94,476	94,699	105,251
1.3%	1.3%	1.4%

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
238,229	238,229	238,229
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?
2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

Yes

Jun 20, 2019

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review