



ADOPTED BUDGET 2019-20

North Monterey County Unified School District

Approved by the Governing Board:
June 19, 2019
Website: www.nmcusd.org



North Monterey County Unified School District
2019-20
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G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Estimated Actuals	2019-20 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Estimated Actuals	2019-20 Budget
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS



Introduction

JUNE 19, 2019

NORTH MONTEREY COUNTY UNIFIED SCHOOL DISTRICT



ELEMENTARY SCHOOLS

Castroville Elementary School

831- 633-2570 / FAX 831-633-2570
11161 Merritt Street, Castroville, CA 95012

Echo Valley Elementary School

831-663-2308 / FAX 831-633-1006
147 Echo Valley Road, Salinas, CA 93907

Elkhorn Elementary School

831- 633-2405 / FAX 831-633-0863
2235 Elkhorn Road, Castroville, CA 95012

Prunedale Elementary School

831-663-3963 / FAX 831- 663-5295
17719 Pesante Road, Salinas, CA 93907

MIDDLE SCHOOL

North Monterey County Middle School

831-633-3391 / FAX 831-633-3680
10301 Seymour Street, Castroville, CA 95012

HIGH SCHOOL

North Monterey County High School

831-633-5221, 831-728-3654 / FAX 831-633-2520
13990 Castroville Blvd., Castroville, CA 95012

Central Bay High School

831-663-2997, 831-728-1033 / FAX 831-663-1151
17500 Pesante Road, Salinas, CA 93907

EDUCATIONAL OPTIONS

Center for Independent Study

831-663-6154 / FAX 831-663-6184
North Monterey County Site / 17500 Pesante Road, Salinas, CA 93907
Monterey Peninsula Site / 1004 David Avenue, Bldg. E, Rm. 3, Pacific Grove, CA 93950

NORTH MONTEREY COUNTY UNIFIED SCHOOL DISTRICT
District Department Telephone Numbers
(831) 633-3343

<u>Superintendent's Office</u>	Extension 1210
<u>Business Services</u>	Extension 1200
Payroll & Benefits	Extension 1240
Accounts Payable	Extension 1204
<u>Curriculum & Instruction</u>	Extension 1211
<u>Human Resources</u>	Extension 1201
<u>Information Technology & Assessments</u>	Extension 1228
<u>Migrant Education</u>	Extension 1223
<u>Facilities, Maintenance, Operations & Transportation</u>	(831) 663-3035
<u>Child Nutrition</u>	(831) 632-0290
<u>Student & Family Services</u>	(831) 633-5975
<u>Special Services</u>	(831) 633-6168

BOARD MEMBERS



Mrs. Martha Chavarria, President: Term Expires 11/30/2020

Email: chavarria_martha@nmcusd.org

I have spent over 25 years as an advocate for the North Monterey County community and our students. I have served in various capacities such as member of the District's Citizens Bond Oversight Committee, President of NMC LULAC, and on prestigious 2008 National Women of the Year from the National President of the League of United American Citizens (LULAC). As an alumni and raising four children who attend our district schools, I care deeply for the future of our local educational system and stay actively involved working with our community leaders to make North Monterey County better. I am currently employed as an HR Business Partner with FOX Factory Inc. and have successfully managed my own business for over 20 years. I love the outdoors, traveling and find great joy in spending time with my family and friends.



Mr. Adrian Ayala, Vice President: Term Expires 11/30/2022

Email: adrian_ayala@nmcusd.org

It is an honor to serve as a School Board Member. I have been involved in the district for the past 19 years as a student and parent of two children who attend district schools. I have served on the District's Citizen Bond Oversight Committee, School Site Council, Parent Teacher Group, ELAC Committee, and President of the District English Learner Advisory Committee DELAC.

I moved to the North Monterey County area when I was 16 years old and received my General Educational Development (GED) with the assistance of the Migrant Program. With advice and support, I enrolled in Hartnell Community College where I worked hard and with determination, to graduate with honors and received my Associates Degree in Electronics.

I understand the needs of our low-income students and families and what support is required to ensure their future success. As a parent I know the importance of giving input to the school district about decisions that affect our children. I am proud to be part of the changes that are improving our schools facilities. I want to continue being part of these significant changes. I want to work with the school district to help build a strong base for students and their futures. I want to see under- performing students reach the state standards.



Mrs. Elizabeth Samuels, Clerk: Term Expires 11/30/2020

Email: liz_samuels@nmcusd.org

I was born and raised in San Diego. I moved to the Central Coast when I was accepted to UC Santa Cruz, where I went on to be the first in my family to graduate from a four year institution. I also have a MA from Stanford and a teaching credential from CalStateTeach CSUMB. And, when I was done with school, I decided to go right back in- this time as a teacher. I taught at Echo Valley Elementary for six years before deciding to stay home with my then newborn daughter. My husband is

a teacher at Castroville Elementary, and I have several family members and friends sprinkled throughout the district.

As you can see, most of my life has been spent in schools. I have the unique perspective of having been in the classroom and understanding how our decisions in the board room will impact our kids in the classroom. As an elected official, I take this responsibility very seriously and I welcome any and all inquiries to ensure transparent communication between our school district and the community we serve.



Ms. Lillian Mulvey, Member: Term Expires 11/30/2020

Email: lillian_mulvey@nmcusd.org

My family and I moved to Monterey County in 1994 and have been residents of Oak Hills for over 20 years. For most of those 20 years, I have participated actively in the community. I have served as a volunteer for various local non-profits such as the Artichoke Festival, Relay for Life, and Castroville Coalition. I have two daughters that attended North Monterey County High School where I also served as

President, Vice President, and Secretary for the Band Boosters Club and the Bond Oversight Committee for Measure H. I was instrumental in facilitating the band's tour to China in the Spring of 2013. Other current memberships include serving on the board of the North County Christian Center in Castroville. I am a banking professional and have worked in that industry for over 30 years and I believe my background and experience will provide a good perspective as a Trustee. I would like to continue to give back to my community in ensuring our local schools serve our children and community.



Mr. Kyle Samuels, Member: Term Expires 11/30/2022

Email: kyle_samuels@nmcusd.org



Kari Yeater, Superintendent and Secretary to the Board

Mrs. Yeater has been a professional educator for over 20 years as a teacher, principal, district associate superintendent, and superintendent. It is her mission to serve and work collaboratively to benefit students and families resulting in a long-term positive social impact in under-served communities. She began her career with NMCUSD in 1999 where she worked at Moss Landing Middle School as a school site administrator for six years. Mrs. Yeater returned to NMCUSD in 2012 to become the district Superintendent.

She has implemented strategies and has overseen district and school improvement reform efforts using a real-time impact management methodology to manage for results. She empowered to efficiently make effective decisions that drive student achievement. Her expertise is in secondary education reform. She has developed systems within secondary educational programs that included aligning and revising courses and pathways to ensure a systematic response to meeting every student's needs while providing access to rigorous standards needed to prepare for college.

THE BOARD OF EDUCATION AT A GLANCE

The Board of Education consists of five members, whose four-year terms are staggered so one half of the members are elected in each odd-numbered year, commencing on the first Friday in December next succeeding their election. The Superintendent serves as Secretary to the Board and at least one student representative (non-voting) is selected by the District's high school students to represent student interests in accordance with procedures approved by the Board. The term of a student Board member is one year and he/she attends all Board meetings except closed sessions.

The role of the Board is to provide leadership and citizen oversight of the District and ensure that the District is responsive to the values, beliefs, and priorities of the community. Major responsibilities include:

- Setting the direction for the District
- Establishing an effective and efficient organizational structure for the District
- Providing support to the Superintendent and staff as they carry out the Board's direction

- Ensuring accountability to the public for the performance of the District's schools
- Providing community leadership and advocacy on behalf of students, the District's education program, and public education

The Board also approves the District's budget and adopts all policies and curriculum. At the annual organizational meeting in December, the Board elects its president, clerk, vice president, and a parliamentarian from its members.

GOVERNANCE TEAM OBJECTIVES:

- Close the achievement gap to ensure that all students have a great foundation for success, when they leave our schools and that they are college and career ready with 21st Century skills
- Improve the statistic on our graduates attending college and being well-prepared to do so
- Create a good, positive environment
- Hire, keep and support good teachers and other staff and provide them with effective, ongoing professional development.
- Create a sense of unity and trust throughout the district through enhanced, effective communication structure.
 - Create an intentional focus on communicating positive information about our district and our successes
 - Form strong partnerships with parents, the community and businesses to support our students and their preparation for careers and future success
- Continue to improve, update and modernize our facilities in order to ensure a safe, sufficient and equitable learning environment.
 - Develop a short and long term facilities plan to meet capacity
- Ensure that staff, parents, and community members are all involved and engaged in our district in meaningful ways

GOVERNANCE TEAM PRIORITIES (Established March 2019)

North Monterey County USD is a source of pride and the district of choice for our students, employees, and the community.

- Hire, support, and retain highly qualified, competent staff that will work together collaboratively.
- Create a safe, positive, engaging school climate at all campuses.
- Create unity and trust throughout the district through an enhanced, effective communication structure with shared leadership.
- Ensure that staff, parents, and community members are all involved and engaged in our district in meaningful ways.

The NMCUSD LCAP restructures and realigns actions and services based upon State and Local metrics and other guiding documents to ensure student success by working collaboratively.

- **Single Plans for Student Achievement (SPSAs)** are updated and aligned with the LCAP annually for each school and **WASC Action Plans** are aligned with Single Plans for Student Achievement at each high school.
- **Career Technical Education pathways** are provided to all students in grades 7-12.
- **College Readiness** is tracked and monitored using common practices and tools through the guidance counseling programs in grades 7-12; example the 6-year plan.
- Implementation of the **Achievement Teams process** is used during teacher collaboration time to promote **teacher collective efficiency** and effective **shared instructional practices** for **monitoring student progress** towards mastery of priority standards according to vertically/horizontally aligned **Learning Progressions** and **Common Proficiency Scales** using **Common Assessments** and reporting student progress according to agreed-upon **common grading and evaluation guidelines and protocols**.
- **Education Technology Plan** is developed and revised annually and each SPSA includes an **instructional technology integration plan**.
- Continue **Arts Integration** with focus on improving **Student Academic Engagement** in the classroom.
- Develop and implement **biliteracy pathways** to promote instruction in students' primary language (Specifically Spanish).

- **Attendance** “Come to School, Come to Work” Campaign with incentives.
- Implement a **Multi-Tiered System of Support (MTSS) model** at the district level for Tier 3 supports by structuring services to include:
 - Behavioral Supports in School Setting
 - Coordinated Social Worker Services for Mental Health, Child Welfare and Outside Sources
 - Mental Health “Short-Term” Therapy and Coordination for Outside Long-term Mental Health Services
- Each school will implement a **site MTSS model to ensure Tiered supports for academic, behavioral supports, and social emotional learning.**
- Continue to **refine and enhance the special education program with the MTSS model.**

Resources are maximized in order to provide facilities that support 21st Century Learning and ensure a positive, safe school climate.

- Update Facilities Master Plan to address long and short-term facilities needs in order to meet capacity
- Develop an Educational Technology Plan
- Comprehensive District and School Safety Plan

All district systems are aligned to support teaching and learning.

- Performance based budgeting
- Teacher Effectiveness Plan
- Handbooks: Employee handbooks & Business office manuals
- Evaluation systems: Cabinet, Administration, Teacher, and Update Classified staff tools

The Board and Governance Team are unified and work to effectively support the whole district and all students.

- Communication systems:
 - Speakers’ Bureau
 - Email / websites
 - 2-way communication with staff and the community
- Institutionalize new district policies and bylaws
- Negotiations process – Core Values



Adopted Budget General Fund 01 Revenues 2019-20

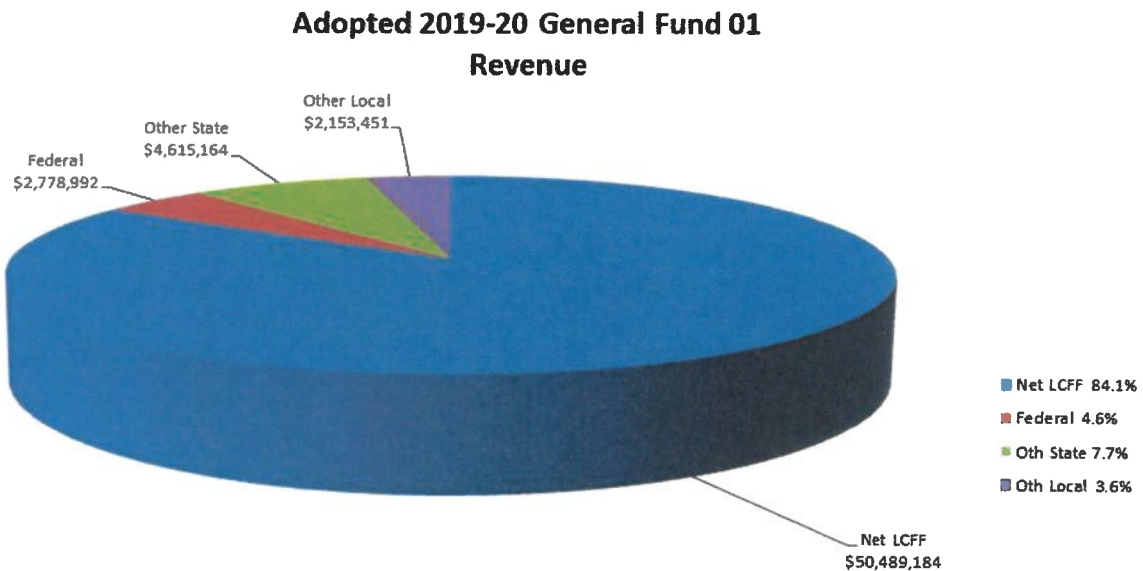


JUNE 19, 2019

REVENUE

Revenue is recorded in two major categories: unrestricted and restricted. Restricted funds are monies that are provided by the State or Federal government or donor, and must be used exclusively in the program in a manner in which the entity has directed. Unrestricted funds are monies that can be used by a district in almost any manner they see fit to provide an education to children.

The District's General Fund 01 unrestricted revenue budget for the 2019-20 school year is projected to be \$51,626,509 or 85.99% of overall general fund revenue. Restricted funds represent \$8,410,283 or 14.01%. Total combined General Fund 01 revenue is projected to be \$60,036,792.



LOCAL CONTROL FUNDING FORMULA (LCFF)

The LCFF is the method used to calculate income received from the State based on the Average Daily Attendance (ADA) of students. Besides the obvious benefit to the child, it is important for the District to ensure that students are recorded as being in class as this generates income. This is the largest portion of the District's revenue, representing 84.93% of our total monies received.

The LCFF is used to calculate base, supplemental, and concentration grant funding that is meant to replace the more than 50+ lines of funding (e.g. revenue limits and general block grants) that were in place prior to the 2013-2014 fiscal year.

LCFF funding provides adjustments to grants based on the grade level and targeted population that funding is being generated by. The following adjustments are made to base grants:

1. Grade Span Adjustment is an adjustment to the base grant tiers of 10.4% for grades K-3 and 2.6% adjustment and for grades 9-12
2. Supplemental grant is a 20% adjustment to the base grant tiers multiplied by the ADA and percentage of targeted unduplicated pupils*
3. Concentration grants is a 50% adjustment to the base grant tiers multiplied by the ADA and the percentage of targeted disadvantaged pupils* (where the targeted disadvantaged student population exceeds 55% of the District's enrollment)
4. Additional funds for Home-to-School Transportation and Targeted Instructional Improvement Block grants are maintained based on the 2012-13 amounts received and do not receive any Cost of Living Adjustments (remains flat). These funds are counted as add-ons to the adjusted base grants. Expenditures for the Home-to-School transportation program must be maintained at the same level as they were in 2012-13.

The projected net LCFF Sources for the 2019-20 school year is \$50,489,184 based on the prior year Guaranteed P-2 ADA of 4,330.76. LCFF revenue is fully funded at 100%. LCFF's COLA for 2019-20 is 3.26%. Districts are cautioned to monitor expenses closely as the years of gap closure have ended and we are in a COLA only funding environment.

*Note that targeted pupils are the number of students (unduplicated) that are identified as English Learners (EL), qualify for the free or reduced-price meal (FRPM), are in the foster system, or some combination of these three criteria.

FEDERAL REVENUES

Federal Revenues for 2019-20 represent 4.63% of the budget income or \$2,778,992. Federal Revenues are \$1,361,693 or 32.89% less than the projected 2018-19 year. This is due to not having the carryover balances calculated at this time. These balances and entitlements are traditionally recorded in the fall around September also, 2018-19 includes several onetime grants. This money is restricted and can only be spent on programs and items the granting agency requires.

OTHER STATE REVENUES

Other State Revenue is primarily comprised of Lottery, Mandated Reimbursements, and After School Safety. This component of revenue represents 7.69% or \$4,615,164 of total budgeted revenue.

LOCAL REVENUE

The primary revenue source in Local Revenue is Special Education funds, which is considered local as it is received from the Monterey County Office of Education as a pass through from the State (AB602). Other local revenue that falls into this category is interest income, leases, and site donations. For the 2019-20 school year. Local revenue represents 3.59% of the total revenue budget in the amount of \$2,153,451.

REVENUE SUMMARY

Overall, the District is projected to receive \$60,036,792. This is about 2.43% or \$1,492,569 less than the projected 2018-19 total revenue.

Adopted Budget

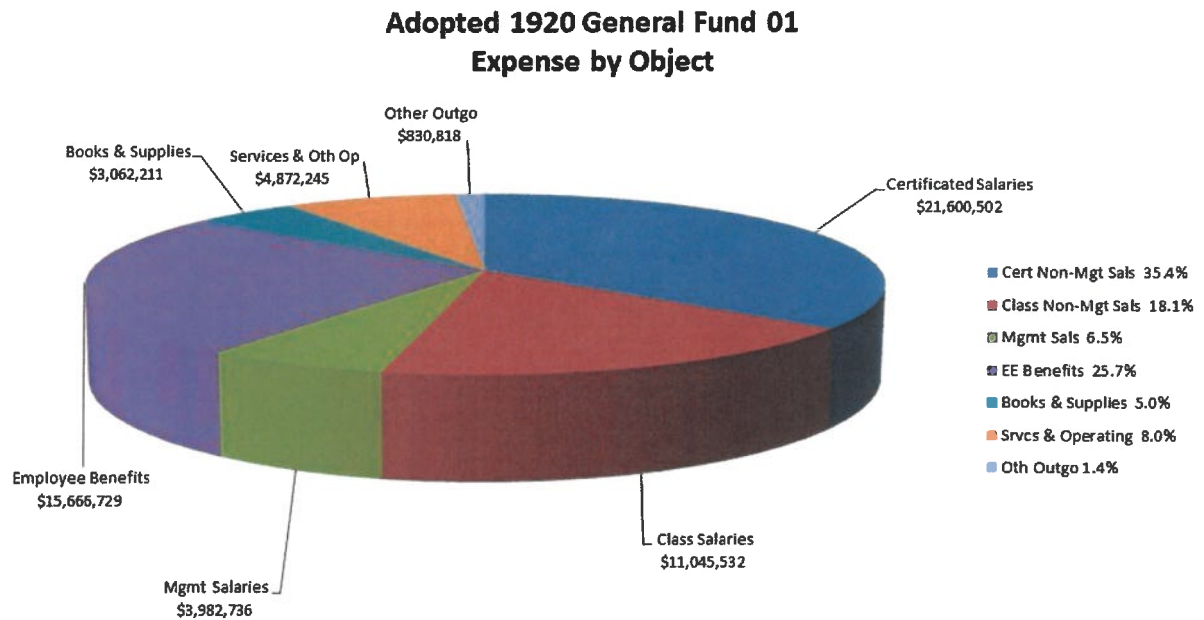
General Fund 01 Expenditures
2019-20



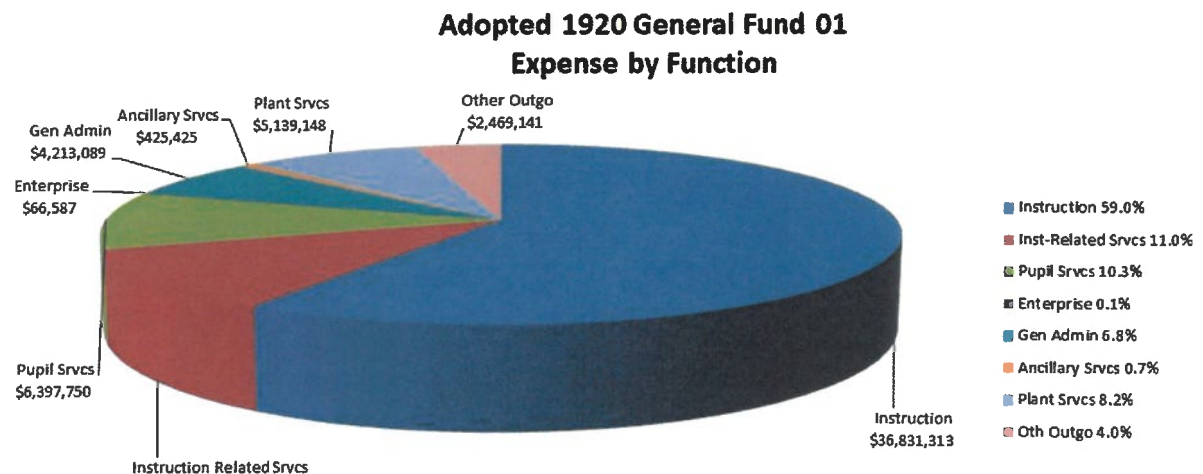
JUNE 19, 2019

EXPENDITURES

Expenditures are recorded in the same two categories as Revenue; unrestricted and restricted. As noted before, this designation reflects how the money can be spent. "What" these funds are budgeted to be spent on is reflected in the chart below.



The following chart reflects the "purpose" of the budgeted expenditures.



CERTIFICATED SALARIES

Certificated salaries are \$24,737,738 or 41.20% of the total budgeted expenditure. Further breakout of this budget reflects \$19,765,680 in certificated teaching salaries which include substitutes, hourly pay and stipends; \$1,789,833 in certificated pupil support salaries; \$3,137,236 in supervisor and administrative salaries; and \$44,990 for other certificated salaries. Certificated Salaries show an increase of \$1,374,823 or 5.88%. The budget includes previously board approved fiscal stability cuts to ongoing positions as well as step and column increases.

CLASSIFIED SALARIES

For the 2019-20 school year, classified salaries represent 19.81% of the expenditure budget or \$11,891,032. Of this amount, \$845,500 is classified supervisor and administrative salaries; the remaining \$11,045,532 is for other classified support staff. Classified salaries reflect a increase of \$761,841 or 1.27%, which includes step and column increases.

EMPLOYEE BENEFITS

Employee benefits are 26.1% or \$15,666,729 of the total expenditure budget. This year the increase in employee benefits is \$896,521 or 5.72%. This increase cost in benefits is primarily attributed to the continued increases to employer paid STRS and PERS with the employer rates for 2019-20 being 26.10% and 1.49%, respectively.

BOOKS AND SUPPLIES

Books and supplies are about 5.1% of the total expenditure budget or \$3,062,211.

SERVICES AND OTHER OPERATING EXPENSE

This budget line is used for payment of services of contractors outside the District, such as, repair of computers, copiers, heating and air conditioning, other various maintenance agreements, outside counseling services, legal services, auditors, phones, and the payment of utilities and insurance. For the 2019-20 school year, this budget shows a increase of \$650,982 for a total projected expenditure of \$4,872,245 or 8.12% of the total expenditure budget.

CAPITAL OUTLAY

Capital outlay is the purchase of equipment or building improvements in excess of \$5,000. No capital purchases are planned in the adoption budget Fund 01. For the 2019-20 school year,

this remains unchanged from what was budgeted the prior year. It is important to remember that Pop 39 Clean Energy funding ended in 218-19, which is where most Capital Outlay was being paid from previously.

OTHER OUTGO

Other Outgo represents tuition payments, transfers in/out, payments to County Offices, and debt service. The primary expenses in this category are payments to the County for Special Education costs. This year there will be a decrease in Other Outgo of approximately \$68,412 or 5.65% with total expenditures resulting in \$1,143,278 or 1.9% of the overall budget.

TRANSFER OF INDIRECT SUPPORT COSTS

Indirect Costs are those expenses that may be charged back to various restricted programs as part of the cost of a product or service to all instructional programs, special projects, services to school district's programs, support service programs, auxiliary programs, facilities, and other outgoing programs. Total indirect charges to restricted programs equals \$226,226 while interfund indirect charges are \$312,461.

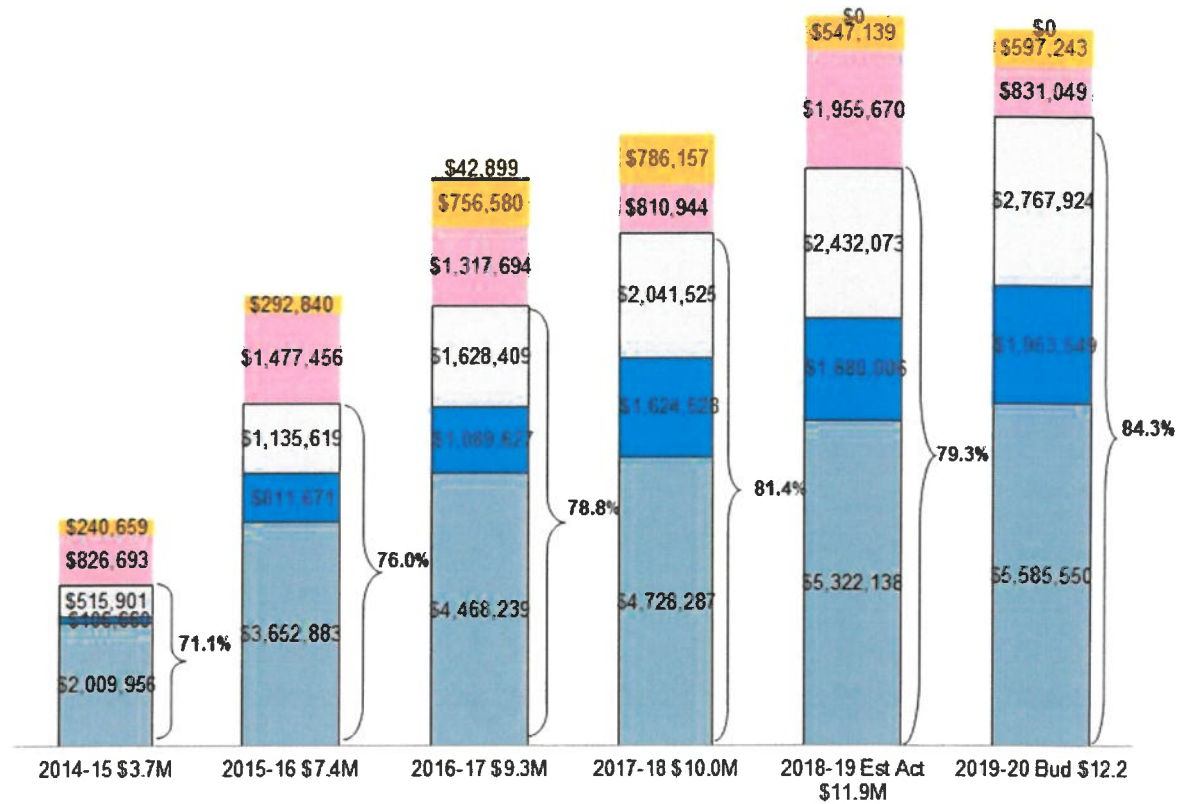
EXPENDITURE SUMMARY

Expenditures are budgeted to be \$61,060,772 which is a \$3,445,270 increase from the projected 2018-19 budget. Of this, 87.11% represents employee salaries and benefits (\$52,295,499). Administrative and supervisory salaries represent 6.63% (\$3,982,736) of the total budget.

The remainder of the budget outside of all salaries and benefits is about 19.22%, or \$11,724,028 and is spent on supplies, equipment, rents, utilities, insurance, etc. Of this, \$2,778,992 is restricted money that can only be spent as is designated. Also bear in mind, approximately \$11.7 million of the unrestricted budget is due to Supplemental Concentration Grant dollars that must be tied to the LCAP and is for the targeted population of unduplicated pupils. The chart below demonstrates how those targeted dollars have been and are planned to be spent.

Supplemental & Concentration Grant Expenses by Object

■ Cert Salaries
 ■ Class Salaries
 ■ EE Benefits
 ■ Books & Supplies
 ■ Services & Other
 ■ Capital Outlay





Adopted Budget Enrollment 2019-20



JUNE 19, 2019

ENROLLMENT

Enrollment for the 2019-20 budget is projected to be 4,598; this includes COE enrollment. The LCFF calculation is based on the 2018-19 P-2 ADA of 4,330.77. The unduplicated pupil count average of 86.29% was used in calculating targeted funds generated by Supplemental Concentration grants.

To project enrollment for the 2019-20 school year, the district is using a cohort survival method combined with average TK and Kindergarten historical enrollment.

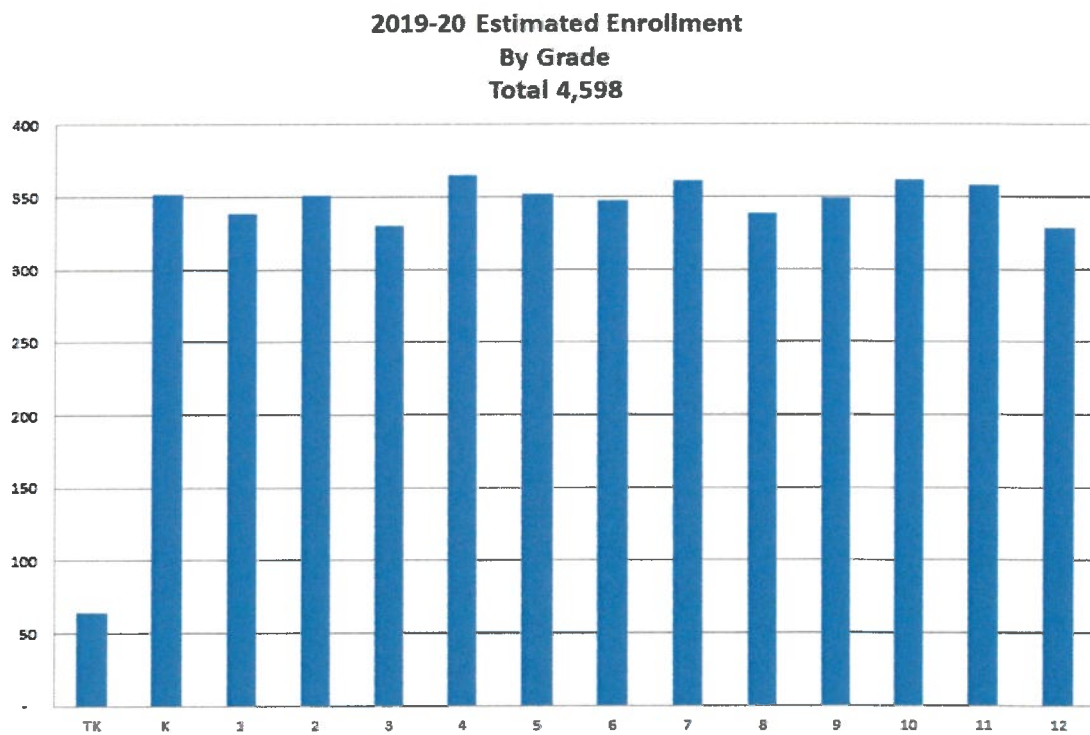
Enrollment by Grade Span is as follows:

Grades TK - 3 = 1,436

Grades 4 - 6 = 1,062

Grades 7 - 8 = 697

Grades 9 - 12 = 1,403





Governor's Budget Proposal 2019-20



JUNE 19, 2019

THE GOVERNOR'S BUDGET

Like his predecessor, Governor Newsom's revised Budget proposal emphasized the need for fiscal prudence by investing more resources into the state's Rainy Day Fund to fend off the next recession as well as increased investments toward the state's pension obligations. Unlike his predecessor, however, Governor Newsom proposed to provide additional funding to assist with the employer share of the California State Teachers' Retirement System (CalSTRS) unfunded liability. The May Revision proposed to use increased one-time and ongoing resources to improve student outcomes and support the long-term fiscal stability of school districts.

FAST FACTS

- Total 2019-20 Prop 98 K-14 guaranteed funding is \$81.1 billion, compared to last year's amount of \$78.1 billion.
- The Cost of Living Adjustment (COLA) includes a decrease from 3.46% to 3.26% at the May Revise.
- Future COLA increases are now predicted to be 3.00% in 2020-21 and 2.80% in 2021-22.
- The May Revise proposed funding to reduce employer contributions to CalSTRS from 18.13% to 16.7% in 2019-20. This was done in an attempt to provide fiscal relief for schools throughout the State.
- Unchanged from January, the May Revision does not propose any one-time Proposition 98 discretionary funding for school districts.



Adopted Budget Multi-Year Projections:

2019 - 20

2020 - 21

2021 - 22



JUNE 20, 2019

BUDGET PROJECTIONS

Budget projections are required as part of the budget planning process. These projections are based upon assumptions provided by School Services of California for COLA and STRS/PERS increases for the future years, as well as other factors. The budget years are calculated based upon assumptions for student population growth, salary increases due to step and column, staffing levels, and expectations for revenue. The following table shows the key assumptions used to develop the multi-year projections.

Multi-Year Assumptions-Expense

Item	Rate	2021 MYP \$	2122 MYP \$
Step & Column - Cert*	1.79%	\$542,000	\$551,000
Step & Column - Class*	2.33%	\$370,000	\$383,000
Routine Restricted <u>Mtc</u>	3.00%	\$1,901,000	\$1,931,000
STRS Rate 18.1%; incremental =	1.40%	\$351,000	
STRS Rate 17.8%; incremental =	(-0.30%)		(\$77,000)
PERS Rate 23.6%; incremental =	2.87%	\$346,000	\$163,000
PERS Rate 24.9%; incremental =	1.30%		
Deferred <u>Mtc</u> Transfer	N/A	\$500,000	\$500,000
Fiscal Stability Plan Cuts	N/A	\$-0-	\$-0-
Debt Service Fund <u>Tfrs</u>	N/A	\$664,000	\$664,000
Supplemental/ <u>Conc</u>	N/A	\$12,622,000	\$12,842,000
CTE <u>Maint</u> of Effort	N/A	\$521,000	\$521,000

The chart below demonstrates estimated revenue and expenditures for the years 2019-20, 2020-21 and 2021-22. Deficit spending is indicated and is being driven by the cost of step and column and STRS and PERS increases; these ongoing costs which are outpacing revenue increases.

Unrestricted Multi-Year Projections

	2019-20*	2020-21	2021-22
Total Revenue	\$51,627,000	\$53,151,000	\$54,447,000
Less Contributions	<u>(\$7,355,000)</u>	<u>(\$7,822,000)</u>	<u>(\$8,625,000)</u>
Net Revenue	\$44,271,000	\$45,329,000	\$46,121,000
Total Expenses	\$46,621,000	\$48,173,000	\$48,632,000
Net <u>Incr</u> / <u>(Decr)</u> to Fund Bal	(\$ 2,350,000)	(\$2,843,000)	(\$2,511,000)
<u>Proj</u> Beginning Bal	\$9,794,000	\$7,444,000	\$4,601,000
<u>Proj</u> Ending Bal	\$7,444,000	\$4,601,000	\$2,090,000
Total Unrestricted Reserve	11.9%	7.3%	3.5%
The value of a 3% reserve is:	\$1,872,000	\$1,901,000	\$1,927,000

* Note that 1920 includes board approved fiscal stability cuts.



Adopted Budget Other Funds 2019 - 20



JUNE 19, 2019

OTHER FUNDS

ADULT EDUCATION FUND (11)

The Adult Education Fund supports the District's adult education programs; which are now offered through a consortium in conjunction with Hartnell College.

CHILD DEVELOPMENT FUND (12)

The Child Development Fund is for Preschool and Child Care programs in the District.

CAFETERIA FUND (13)

This fund is the operating fund for the food service program providing breakfast and lunch to the District's students. While other districts must contribute to their cafeteria funds, the District's fund is self-sustaining.

DEFERRED MAINTENANCE FUND (14)

Fire alarms, heating and air conditioning, painting, roofing, asphalt, and carpet replacement make up the majority of the types of projects completed through the Deferred Maintenance Fund.

BUILDING FUND (21)

This fund is for projects currently funded by the proceeds of Measure H.

CAPITAL FACILITIES FUND (25)

Capital projects fund are established to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

SPECIAL RESERVE – CAPITAL OUTLAY FUND (40)

Proceeds may be spent for capital outlay purposes, costs of maintenance of the LEA's property, and furniture maintenance and renovation of school sites. Expenditures for capital outlay are most commonly made against the 6000 object codes for capital outlay.

DEBT SERVICE FUND (56)

This fund is used to pay the district's Certificates Of Participation debt from 2010.

SELF INSURANCE FUND (67)

The fund that paid for all non-CSEA and retiree employee dental and vision benefits. Currently, the activity in this fund is limited strictly to tail claims as the district is ending it's self insurance fund.



**Adopted Budget
Certification &
Criteria and Standards
2019 - 20**



JUNE 19, 2019

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: North Monterey County USD
Date: June 07, 2019

Place: North Monterey County USD
Date: June 13, 2019
Time: 07:00 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: Danica Salazar

Telephone: (831)633-3343 x 1207

Title: Director of Fiscal Services

E-mail: dsalazar@nmcusd.org

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
				X
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:
Protected Insurance Program for Schools (PIPS)

- (☐) 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: Danica Salazar

Title: Director of Fiscal Services

Telephone: (831)633-3343 x1207

E-mail: dsalazar@nmcusd.org

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	4,299	4,298		
Charter School				
Total ADA	4,299	4,298	0.0%	Met
Second Prior Year (2017-18)				
District Regular	4,313	4,366		
Charter School				
Total ADA	4,313	4,366	N/A	Met
First Prior Year (2018-19)				
District Regular	4,366	4,364		
Charter School		0		
Total ADA	4,366	4,364	0.0%	Met
Budget Year (2019-20)				
District Regular	4,325			
Charter School	0			
Total ADA	4,325			

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	4,567	4,613		
Charter School				
Total Enrollment	4,567	4,613	N/A	Met
Second Prior Year (2017-18)				
District Regular	4,593	4,616		
Charter School				
Total Enrollment	4,593	4,616	N/A	Met
First Prior Year (2018-19)				
District Regular	4,621	4,595		
Charter School				
Total Enrollment	4,621	4,595	0.6%	Met
Budget Year (2019-20)				
District Regular	4,598			
Charter School				
Total Enrollment	4,598			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	4,297	4,613	
Charter School		0	
Total ADA/Enrollment	4,297	4,613	93.1%
Second Prior Year (2017-18)			
District Regular	4,366	4,616	
Charter School			
Total ADA/Enrollment	4,366	4,616	94.6%
First Prior Year (2018-19)			
District Regular	4,325	4,595	
Charter School	0		
Total ADA/Enrollment	4,325	4,595	94.1%
Historical Average Ratio:			93.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.4%

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	4,315	4,598		
Charter School	0			
Total ADA/Enrollment	4,315	4,598	93.8%	Met
1st Subsequent Year (2020-21)				
District Regular	4,336	4,620		
Charter School	0	0		
Total ADA/Enrollment	4,336	4,620	93.9%	Met
2nd Subsequent Year (2021-22)				
District Regular	4,328	4,612		
Charter School	0	0		
Total ADA/Enrollment	4,328	4,612	93.8%	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)	4,369.70	4,330.77	4,341.16	4,341.16
b. Prior Year ADA (Funded)		4,369.70	4,330.77	4,341.16
c. Difference (Step 1a minus Step 1b)		(38.93)	10.39	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.89%	0.24%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		49,700,024.00	50,989,184.00	52,548,165.00
b1. COLA percentage		3.26%	3.00%	2.80%
b2. COLA amount (proxy for purposes of this criterion)		1,620,220.78	1,529,675.52	1,471,348.62
c. Economic Recovery Target Funding (current year increment)			N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		1,620,220.78	1,529,675.52	1,471,348.62
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)				
		2.37%	3.24%	2.80%
LCFF Revenue Standard (Step 3, plus/minus 1%):		1.37% to 3.37%	2.24% to 4.24%	1.80% to 3.80%

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)	17,545,203.07	17,545,202.00	17,545,202.00	17,545,202.00
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)	49,700,024.07	50,989,184.00	52,548,165.00	53,843,876.00
District's Projected Change in LCFF Revenue:		2.59%	3.06%	2.47%
LCFF Revenue Standard:		1.37% to 3.37%	2.24% to 4.24%	1.80% to 3.80%
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)	33,634,313.64	39,511,952.02	85.1%
Second Prior Year (2017-18)	36,134,170.23	41,510,777.25	87.0%
First Prior Year (2018-19)	37,907,391.05	44,347,020.63	85.5%
	Historical Average Ratio:		85.9%

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%
	82.9% to 88.9%	82.9% to 88.9%	82.9% to 88.9%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2019-20)	40,423,375.15	45,295,260.16	89.2%	Not Met
1st Subsequent Year (2020-21)	41,720,189.00	47,508,533.00	87.8%	Met
2nd Subsequent Year (2021-22)	42,636,394.00	47,969,404.00	88.9%	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 NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

FY 1920 salaries are .6% above the previous 3 years' "Historical Average Ratio" due to FY 1920 increased statutory rates and due to the fact the prior years expenditures inflated with expenditures of state one-time funds, as well as insurance reen recorded to FY 1920 budgets; once complete, additional expenditures will likely bring salaries & benefits within the standard.

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):	2.37%	3.24%	2.80%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.63% to 12.37%	-6.76% to 13.24%	-7.20% to 12.80%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.63% to 7.37%	-1.76% to 8.24%	-2.20% to 7.80%

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)	4,140,685.42		
Budget Year (2019-20)	2,778,992.14	-32.69%	Yes
1st Subsequent Year (2020-21)	2,426,494.00	-12.68%	Yes
2nd Subsequent Year (2021-22)	2,426,494.00	0.00%	No

Explanation:
(required if Yes)

FY 1819 Federal Revenue incl prior fiscal years' carryover. FY 1920 budget does not incl carryover balances as FY 1819 has not yet been closed. Once closed, change over previous year will be reduced. Further, FY 1819 incl 66k MAA funds, and \$14k Medi-Cal Reimb. These funds are not budgeted until received, and therefore not included in FY 1920.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2018-19)	5,781,130.63		
Budget Year (2019-20)	4,615,163.96	-20.17%	Yes
1st Subsequent Year (2020-21)	3,813,259.00	-17.38%	Yes
2nd Subsequent Year (2021-22)	3,813,259.00	0.00%	No

Explanation:
(required if Yes)

FY 1819 incl \$ 977k State One-Time Funds. FY 1819 CTEIG (rsc 6387) was \$106k higher than anticipated in FY 1920. FY 1819 Low Performing Students Block Grant (rsc 7510) of \$198k was received - of that, only \$73k is anticipated to carry over to FY 1920, a reduction of \$125k for this resource in FY 1920.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2018-19)	2,501,227.04		
Budget Year (2019-20)	2,153,451.42	-13.90%	Yes
1st Subsequent Year (2020-21)	2,207,259.00	2.50%	No
2nd Subsequent Year (2021-22)	2,260,909.00	2.43%	No

Explanation:
(required if Yes)

FY 1819 incl \$ 100k donations that are not budgeted in FY 1920. FY 1819 also incl PFY refunds fm Sunrise House and STRS Excess Contrib of \$ 68k that are not budgeted in FY 1920. FY 1819 also inc MCOE refund of PFY SPED rsc 6500 of \$ 60k that is not incl in FY 1920.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2018-19)	6,444,458.80		
Budget Year (2019-20)	3,062,210.86	-52.48%	Yes
1st Subsequent Year (2020-21)	3,209,725.00	4.62%	No
2nd Subsequent Year (2021-22)	2,753,683.00	-14.21%	Yes

Explanation:
(required if Yes)

FY 1819 incl State one-time fund expenditures of \$645k and donations of \$236k that are not incl in FY 1920 budgets.

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

First Prior Year (2018-19)	5,471,626.50		
Budget Year (2019-20)	4,872,244.76	-10.95%	Yes
1st Subsequent Year (2020-21)	4,550,110.00	-6.61%	Yes
2nd Subsequent Year (2021-22)	4,416,192.00	-2.94%	Yes

Explanation:
(required if Yes)

FY 1819 incl \$ 20k one-time funds, \$162k donations not budgeted in FY 1920. FY 1819 also incl \$119k IT expenditures not incl in FY 1920.

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)	12,423,043.09		
Budget Year (2019-20)	9,547,607.52	-23.15%	Not Met
1st Subsequent Year (2020-21)	8,447,012.00	-11.53%	Not Met
2nd Subsequent Year (2021-22)	8,500,662.00	0.64%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2018-19)	11,916,085.30		
Budget Year (2019-20)	7,934,455.62	-33.41%	Not Met
1st Subsequent Year (2020-21)	7,759,835.00	-2.20%	Met
2nd Subsequent Year (2021-22)	7,169,875.00	-7.60%	Not 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)

FY 1819 Federal Revenue incl prior fiscal years' carryover. FY 1920 budget does not incl carryover balances as FY 1819 has not yet been closed. Once closed, change over previous year will be reduced. Further, FY 1819 incl 66k MAA funds, and \$14k Medi-Cal Reimb. These funds are not budgeted until received, and therefore not included in FY 1920.

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

FY 1819 incl \$ 977k State One-Time Funds. FY 1819 CTEIG (rsc 6387) was \$106k higher than anticipated in FY 1920. FY 1819 Low Performing Students Block Grant (rsc 7510) of \$198k was received - of that, only \$73k is anticipated to carry over to FY 1920, a reduction of \$125k for this resource in FY 1920.

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

FY 1819 incl \$ 100k donations that are not budgeted in FY 1920. FY 1819 also incl PFY refunds from Sunrise House and STRS Excess Contrib of \$ 68k that are not budgeted in FY 1920. FY 1819 also incl MCOE refund of PFY SPED rsc 6500 of \$ 60k that is not incl in FY 1920.

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

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

FY 1819 incl State one-time fund expenditures of \$645k and donations of \$236k that are not incl in FY 1920 budgets.

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

FY 1819 incl \$ 20k one-time funds, \$162k donations not budgeted in FY 1920. FY 1819 also incl \$119k IT expenditures not incl in FY 1920.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	62,386,635.21			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	62,386,635.21	1,871,599.06	1,873,000.00	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)	1,608,000.00	1,650,000.00	1,891,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	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)	1,608,000.00	1,650,000.00	1,891,000.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	54,175,456.07	54,994,019.42	63,299,716.51
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)	54,175,456.07	54,994,019.42	63,299,716.51
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	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)	331,096.80	40,110,444.02	N/A	Met
Second Prior Year (2017-18)	1,028,115.94	41,510,777.25	N/A	Met
First Prior Year (2018-19)	440,783.36	44,647,020.63	N/A	Met
Budget Year (2019-20) (Information only)	(2,349,843.69)	46,621,123.16		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2016-17)	5,811,364.80	8,494,993.99	N/A	Met
Second Prior Year (2017-18)	7,049,389.97	8,826,090.79	N/A	Met
First Prior Year (2018-19)	7,550,571.89	9,353,065.13	N/A	Met
Budget Year (2019-20) (Information only)	9,793,848.49			

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.)	4,315	4,336	4,328
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	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)	62,386,635.21	63,338,364.00	64,355,550.00
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)	62,386,635.21	63,338,364.00	64,355,550.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,871,599.06	1,900,150.92	1,930,666.50
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)	1,871,599.06	1,900,150.92	1,930,666.50

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)	1,872,000.00	1,901,000.00	1,931,000.00
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	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,872,000.00	1,901,000.00	1,931,000.00
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):	1,871,599.06	1,900,150.92	1,930,666.50
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?

Yes

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

Litigation in process; District not budgeting for potential settlement amount at this time.

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)	(6,345,052.17)			
Budget Year (2019-20)	(7,355,229.35)	1,010,177.18	15.9%	Not Met
1st Subsequent Year (2020-21)	(7,821,806.00)	466,576.65	6.3%	Met
2nd Subsequent Year (2021-22)	(8,325,471.00)	503,665.00	6.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2018-19)	0.00			
Budget Year (2019-20)	0.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2018-19)	300,000.00			
Budget Year (2019-20)	1,325,863.00	1,025,863.00	342.0%	Not Met
1st Subsequent Year (2020-21)	664,000.00	(661,863.00)	-49.9%	Not Met
2nd Subsequent Year (2021-22)	663,000.00	(1,000.00)	-0.2%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

FY 1920 SpEd contrib incr \$867k due to changes made for new TIP program at District.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Transfers out are transfers to Fund 56 for 2010 QSCB COPs payments. Board has been in discussion to determine long-term funding plan for 2010 QSCB COPs pmnts.

- 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	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2019
Capital Leases	20	Fund 01	Fund 01 - Obj 7438 & 7439	2,450,000
Certificates of Participation	8	Fund 56 - 979x	Fund 56 - Obj 7438 & 7439	4,975,000
General Obligation Bonds	25	Fund 51 - 8611	Fund 51 - Obj 7438 & 7439	32,525,000
Supp Early Retirement Program	3	Fund 01 - 8011		
State School Building Loans				
Compensated Absences				

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

Retiree Benefits Agreement	on-going	Fund 01 - 8011	same fund - obj 37xx	72,329
Early Retirement	2	Fund 01 - 8011	same fund - obj 37xx	41,639
Bond Premiums	25	Fund 51	same fund	1,897,808
TOTAL:				41,961,776

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	0	55,000	143,357	139,659
Certificates of Participation	962,250	934,224	900,550	910,550
General Obligation Bonds	2,249,880	2,269,219	2,303,955	2,333,845
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Retiree Benefits Agreement	8,037	8,037	8,037	8,037
Early Retirement	62,262	32,176	12,883	3,420
Bond Premiums				
Total Annual Payments:	3,282,429	3,298,656	3,368,782	3,395,511
Has total annual payment increased over prior year (2018-19)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

District entered a power purchase agreement for solar energy purchase through ENGIE in lieu of purchasing power from PG&E. From the savings realized in moving to solar power at all school sites, additional energy saving measures will be financed through a private placement debt.

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?

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(required if Yes)

The 2010 QSCB COP obligation estimated to be \$4.5m once Fund 56 is exhausted. District's Board has been in conversations around long-term funding plan. Otherwise, payment stream will be made from the Unrestricted General Fund.

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?

Yes

- 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:

One grandfathered retiree receives District-paid benefits, and no current employees have any future long-term entitlement. Qualifying retirees have the option of selecting ERIP in the form of Health Benefits for the period of 3 years.

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

0

4. OPEB Liabilities

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

0.00

0.00

0.00

Estimated

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
35,166.24	11,356.00	3,420.00
0.00	0.00	0.00
6	2	1

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

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

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

No

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

During FY 1819, District moved all current employees and retirees to CVT. Retirees make all payments to CVT with this change.

3. Self-Insurance Liabilities

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

0.00

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)
0.00	0.00	0.00
0.00	0.00	0.00

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	257.6	261.6	261.6	261.6

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 with Certificated Bargaining Unit for FY 1920 have begun, but have not yet been settled.

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

248,295

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
2,851,666	2,869,666	2,869,666
varies	varies	varies
varies	varies	varies

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

- 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
335,000	379,000	387,000
1.8%	1.8%	1.8%

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

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

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

Fiscal Stability cuts are included in 1920; Due to new employees' being able to be placed high on the salary schedule, savings from attrition are rarely achieved, and therefore not included.

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	228.5	232.0	232.0	232.0

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.

No

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 with Classified Bargaining Unit for FY 1820 have begun, but have not yet been settled.

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

137,736

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1,689,294	1,743,294	1,743,294
varies	varies	varies
varies	varies	varies

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
231,000	261,000	267,000
2.6%		

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

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

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

Fiscal Stability cuts are included in 1920.

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	36.0	36.0	36.0	36.0

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

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

No

If Yes, complete question 2.

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

Salary and benefit discussions have not yet been completed for management / supervisor / confidential employees for FY 1920.

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)

Negotiations Not Settled

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

55,698

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)
Yes	Yes	Yes
556,107	556,107	556,107
varies	varies	varies
varies	varies	varies

**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
67,000	76,000	77,000
1.5%	1.5%	1.5%

**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)
No	No	No
0	0	0
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?

Yes

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

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?

No

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

No

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

No

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

No

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

No

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

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



**Adopted Budget
General Fund 01 State Forms
2019 - 20**



JUNE 19, 2019

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	49,200,024.07	0.00	49,200,024.07	50,489,184.00	0.00	50,489,184.00	2.6%
2) Federal Revenue		8100-8299	66,245.60	4,074,439.82	4,140,685.42	0.00	2,778,992.14	2,778,992.14	-32.9%
3) Other State Revenue		8300-8599	1,660,362.72	4,120,767.91	5,781,130.63	869,646.82	3,745,517.14	4,615,163.96	-20.2%
4) Other Local Revenue		8600-8799	499,365.84	2,001,861.20	2,501,227.04	267,678.00	1,885,773.42	2,153,451.42	-13.9%
5) TOTAL REVENUES			51,425,998.23	10,197,068.93	61,623,067.16	51,626,508.82	8,410,282.70	60,036,791.52	-2.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	20,426,812.00	3,290,261.23	23,717,073.23	21,629,287.15	3,108,451.11	24,737,738.26	4.3%
2) Classified Salaries		2000-2999	7,329,326.92	3,889,106.13	11,218,433.05	7,972,295.54	3,918,736.51	11,891,032.05	6.0%
3) Employee Benefits		3000-3999	10,151,252.13	4,581,549.28	14,732,801.41	10,821,792.46	4,844,936.15	15,666,728.61	6.3%
4) Books and Supplies		4000-4999	3,881,429.21	2,563,029.59	6,444,458.80	1,994,952.73	1,067,258.13	3,062,210.86	-52.5%
5) Services and Other Operating Expenditures		5000-5999	2,915,381.53	2,556,244.97	5,471,626.50	3,276,652.94	1,595,591.82	4,872,244.76	-11.0%
6) Capital Outlay		6000-6999	169,151.76	631,661.32	800,813.08	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	78,841.00	843,998.02	922,839.02	138,967.00	1,004,311.43	1,143,278.43	23.9%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(605,173.92)	296,845.34	(308,328.58)	(538,687.66)	226,226.90	(312,460.76)	1.3%
9) TOTAL EXPENDITURES		7300-7399	44,347,020.63	18,652,695.88	62,999,716.51	45,295,260.16	15,765,512.05	61,060,772.21	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			7,078,977.60	(8,455,626.95)	(1,376,649.35)	6,331,248.66	(7,355,229.35)	(1,023,980.69)	-25.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	1,812.50	1,812.50	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	300,000.00	0.00	300,000.00	1,325,863.00	0.00	1,325,863.00	342.0%
2) Other Sources/Uses									
a) Sources		8930-8979	6,857.93	510.05	7,367.98	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,345,052.17)	6,345,052.17	0.00	(7,355,229.35)	7,355,229.35	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(6,638,194.24)	6,347,374.72	(290,819.52)	(8,681,092.35)	7,355,229.35	(1,325,863.00)	355.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			440,783.36	(2,108,252.23)	(1,667,468.87)	(2,349,843.69)	0.00	(2,349,843.69)	40.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,854,206.73	1,607,110.63	11,461,317.36	9,793,848.49	0.00	9,793,848.49	-14.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,854,206.73	1,607,110.63	11,461,317.36	9,793,848.49	0.00	9,793,848.49	-14.5%
d) Other Restatements		9795	(501,141.60)	501,141.60	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,353,065.13	2,108,252.23	11,461,317.36	9,793,848.49	0.00	9,793,848.49	-14.5%
2) Ending Balance, June 30 (E + F1e)			9,793,848.49	0.00	9,793,848.49	7,444,004.80	0.00	7,444,004.80	-24.0%
Components of Ending Fund Balance									
a) Nonspendable		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
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	7,897,848.49	0.00	7,897,848.49	5,567,004.80	0.00	5,567,004.80	-29.5%
SpEd Contingency 5%	0000					407,000.00		407,000.00	
est STRS / PERS 2021 thru 2223	0000	9780				1,004,386.79		1,004,386.79	
Replacement Chromebooks/Tables	0000	9780				60,000.00		60,000.00	
Water Filter / Connections	0000	9780				500,000.00		500,000.00	
Site Security Cameras	0000	9780				200,000.00		200,000.00	
Classroom Devices	0000	9780				20,000.00		20,000.00	
TK-5 Math Materials	0000	9780				300,000.00		300,000.00	
TK-5 Social Studies Materials	0000	9780				200,000.00		200,000.00	
9-12 Math Materials	0000	9780				250,000.00		250,000.00	
9-12 Science Materials	0000	9780				185,714.00		185,714.00	
TK-5 Science Materials	0000	9780				218,255.00		218,255.00	
ELA/ELD TK Materials	0000	9780				30,000.00		30,000.00	
7-12 ELA Materials	0000	9780				20,000.00		20,000.00	
1x Set Aside	0000	9780				354,000.00		354,000.00	

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
COPS Pymn/Tfr to F56 thru 2123	0000	9780				1,327,000.00		1,327,000.00	
Gr 9-12 Science Materials	1100	9780				150,000.00		150,000.00	
ELA / ELD TK Materials	1100	9780				170,000.00		170,000.00	
Athletic Budget Contingency	1100	9780				50,000.00		50,000.00	
Ofh Cissrm Instr Materials	1100	9780				120,649.01		120,649.01	
SpEd Contingency 5%	0000	9780	380,000.00		380,000.00				
1920-2223 STRS/PERS Incr	0000	9780	1,236,371.00		1,236,371.00				
TIP Pgm Costs for 1920	0000	9780	388,193.99		388,193.99				
Purch Elem Chromebooks	0000	9780	250,000.00		250,000.00				
Water Filter / Connections	0000	9780	500,000.00		500,000.00				
Site Security Cameras	0000	9780	200,000.00		200,000.00				
New Classroom Devices	0000	9780	215,000.00		215,000.00				
9-12 Math Materials	0000	9780	250,000.00		250,000.00				
9-12 Social Studies Materials	0000	9780	300,000.00		300,000.00				
9-12 Science Materials	0000	9780	336,000.00		336,000.00				
COPS Pymn/Tfr to F56 thru 2223	0000	9780	2,654,000.00		2,654,000.00				
Replace Chromebook/Tablets	0000	9780	260,000.00		260,000.00				
TK-5 Science Materials	0000	9780	316,052.05		316,052.05				
7-12 ELA Materials	1100	9780	177,363.00		177,363.00				
Athletic Budget Contingency	1100	9780	50,000.00		50,000.00				
lcl 0012 Site Budget for 1920	1100	9780	200,000.00		200,000.00				
Other Cissrm Instructional Materials	1100	9780	184,868.45		184,868.45				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,891,000.00	0.00	1,891,000.00	1,872,000.00	0.00	1,872,000.00	-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)
G. ASSETS								
1) Cash								
a) In County Treasury		9110	15,210,412.39	(2,657,361.47)	12,553,050.92			
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	5,000.00	0.00	5,000.00			
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00			
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	18,522.34	12,000.00	30,522.34			
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			15,233,934.73	(2,645,361.47)	12,588,573.26			
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	929,681.51	0.00	929,681.51			
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	43,111.00	43,111.00			
6) TOTAL LIABILITIES			929,681.51	43,111.00	972,792.51			
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00			
K. FUND EQUITY								
Ending Fund Balance, June 30								

Description (G9 + H2) - (I6 + J2)	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)	
			14,304,253.22	(2,688,472.47)	11,615,780.75				

Description			2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F	
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
LCFF SOURCES										
Principal Apportionment State Aid - Current Year			8011	26,137,153.00	0.00	26,137,153.00	27,645,478.00	0.00	27,645,478.00	5.8%
Education Protection Account State Aid - Current Year			8012	6,017,668.00	0.00	6,017,668.00	5,798,504.00	0.00	5,798,504.00	-3.6%
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	75,229.00	0.00	75,229.00	75,229.00	0.00	75,229.00	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	15,933,906.00	0.00	15,933,906.00	15,933,906.00	0.00	15,933,906.00	0.0%
Unsecured Roll Taxes			8042	591,612.00	0.00	591,612.00	591,612.00	0.00	591,612.00	0.0%
Prior Years' Taxes			8043	199,987.22	0.00	199,987.22	199,987.00	0.00	199,987.00	0.0%
Supplemental Taxes			8044	199,072.00	0.00	199,072.00	199,072.00	0.00	199,072.00	0.0%
Education Revenue Augmentation Fund (ERAF)			8045	535,225.00	0.00	535,225.00	535,225.00	0.00	535,225.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)			8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes			8048	10,171.85	0.00	10,171.85	10,171.00	0.00	10,171.00	0.0%
Miscellaneous Funds (EC 41604)			8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses			8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes										
Less: Non-LCFF (50%) Adjustment			8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal LCFF Sources				49,700,024.07	0.00	49,700,024.07	50,989,184.00	0.00	50,989,184.00	2.6%
LCFF Transfers										
Unrestricted LCFF Transfers - Current Year	0000		8091	(500,000.00)		(500,000.00)	(500,000.00)		(500,000.00)	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	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL_LCFF SOURCES			49,200,024.07	0.00	49,200,024.07	50,489,184.00	0.00	50,489,184.00	2.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	784,689.14	784,689.14	0.00	784,689.14	784,689.14	0.0%
Special Education Discretionary Grants		8182	0.00	12,000.00	12,000.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	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		1,225,001.04	1,225,001.04		730,662.00	730,662.00	-40.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		139,559.72	139,559.72		135,375.00	135,375.00	-3.0%
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			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		295,258.14	295,258.14		186,511.00	186,511.00	-36.8%
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								
Other NCLB / Every Student Succeeds Act		8290		1,570,282.47	1,570,282.47		911,121.00	911,121.00	-42.0%
Career and Technical Education	3500-3599	8290		34,146.00	34,146.00				
All Other Federal Revenue	All Other	8290	66,245.60	13,503.31	79,748.91	0.00	0.00	0.00	-10.3%
TOTAL, FEDERAL REVENUE			66,245.60	4,074,439.82	4,140,685.42	0.00	2,778,992.14	2,778,992.14	-100.0%
OTHER STATE REVENUE									-32.9%
Other State Apportionments									
ROC/IP 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				0.0%
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	976,900.00	0.00	976,900.00	173,000.00	0.00	173,000.00	-82.3%
Lottery - Unrestricted and Instructional Materials		8560	662,459.72	217,794.98	880,254.70	686,746.82	241,043.58	927,790.40	5.4%
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		611,354.84	611,354.84		611,354.84	611,354.84	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		45.34	45.34		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		194,496.33	194,496.33		88,665.72	88,665.72	-54.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		29,950.96	29,950.96		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	21,003.00	3,067,125.46	3,088,128.46	9,900.00	2,804,453.00	2,814,353.00	-8.9%
TOTAL, OTHER STATE REVENUE			1,660,362.72	4,120,767.91	5,781,130.63	869,646.82	3,745,517.14	4,615,163.96	-20.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	38,333.12	0.00	38,333.12	38,143.00	0.00	38,143.00	-0.5%
Interest		8660	246,049.58	4,082.17	250,131.75	139,000.00	2,000.00	141,000.00	-43.6%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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	17,117.11	17,117.11	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description (50%) Adjustment	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)	
Pass-Through Revenues From Local Sources		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8699	214,983.14	77,322.78	292,305.92	90,535.00	23,500.00	114,035.00	-81.0%
All Other Transfers In		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,903,339.14	1,903,339.14		1,860,273.42	1,860,273.42	-2.3%
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			499,365.84	2,001,861.20	2,501,227.04	267,678.00	1,885,773.42	2,153,451.42	-13.9%
TOTAL, REVENUES			51,425,998.23	10,197,068.93	61,623,067.16	51,626,508.82	8,410,282.70	60,036,791.52	-2.6%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	16,357,624.39	2,757,510.83	19,115,135.22	17,256,136.52	2,509,543.00	19,765,679.52	3.4%
Certificated Pupil Support Salaries		1200	1,142,976.68	334,031.96	1,477,008.64	1,368,575.87	431,256.71	1,789,832.58	21.2%
Certificated Supervisors' and Administrators' Salaries		1300	2,880,405.13	198,718.44	3,079,123.57	2,969,584.76	167,651.40	3,137,236.16	1.9%
Other Certificated Salaries		1900	45,805.80	0.00	45,805.80	44,990.00	0.00	44,990.00	-1.8%
TOTAL, CERTIFICATED SALARIES			20,426,812.00	3,290,261.23	23,717,073.23	21,629,287.15	3,108,451.11	24,737,738.26	4.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	408,273.94	2,360,814.51	2,769,088.45	964,583.07	2,556,909.43	3,521,492.50	27.2%
Classified Support Salaries		2200	3,473,145.82	978,324.46	4,451,470.28	3,286,163.49	881,392.73	4,167,556.22	-6.4%
Classified Supervisors' and Administrators' Salaries		2300	537,546.36	158,966.40	696,512.76	628,770.77	216,728.88	845,499.65	21.4%
Clerical, Technical and Office Salaries		2400	2,622,860.02	286,417.39	2,909,277.41	2,770,719.68	193,849.11	2,964,568.79	1.9%
Other Classified Salaries		2900	287,500.78	104,583.37	392,084.15	322,058.53	69,856.36	391,914.89	0.0%
TOTAL, CLASSIFIED SALARIES			7,329,326.92	3,889,106.13	11,218,433.05	7,972,295.54	3,918,736.51	11,891,032.05	6.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,249,622.19	2,573,177.71	5,822,799.90	3,396,746.48	2,563,788.61	5,960,535.09	2.4%
PERS		3201-3202	1,288,199.64	659,530.63	1,947,730.27	1,546,533.90	810,404.35	2,356,938.25	21.0%
OASDI/Medicare/Alternative		3301-3302	823,070.83	332,307.34	1,155,378.17	857,361.92	326,620.51	1,183,982.43	2.5%
Health and Welfare Benefits		3401-3402	3,843,926.82	783,703.51	4,627,630.33	4,063,268.73	917,026.64	4,980,295.37	7.6%
Unemployment Insurance		3501-3502	13,856.67	3,656.98	17,513.65	14,258.23	3,512.70	17,770.93	1.5%
Workers' Compensation		3601-3602	883,431.72	229,173.11	1,112,604.83	908,456.96	223,583.34	1,132,040.30	1.7%
OPEB, Allocated		3701-3702	49,144.26	0.00	49,144.26	35,166.24	0.00	35,166.24	-28.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,151,252.13	4,581,549.28	14,732,801.41	10,821,792.46	4,844,936.15	15,666,728.61	6.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,337,396.76	759,371.32	2,096,768.08	467,140.79	245,043.58	712,184.37	-66.0%
Books and Other Reference Materials		4200	52,371.40	98,475.67	150,847.07	12,364.00	16,944.14	29,308.14	-80.6%
Materials and Supplies		4300	1,597,902.24	1,362,381.50	2,960,283.74	1,355,992.43	743,750.17	2,099,742.60	-29.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	893,758.81	322,801.10	1,216,559.91	159,455.51	61,520.24	220,975.75	-81.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,881,429.21	2,563,029.59	6,444,458.80	1,994,952.73	1,067,258.13	3,062,210.86	-52.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	205,900.00	205,900.00	0.00	177,000.00	177,000.00	-14.0%
Travel and Conferences		5200	105,061.96	126,219.54	231,281.50	183,370.24	83,915.50	267,285.74	15.6%
Dues and Memberships		5300	29,636.57	2,000.00	31,636.57	34,688.97	0.00	34,688.97	9.6%
Insurance		5400 - 5450	355,566.13	0.00	355,566.13	390,738.06	0.00	390,738.06	9.9%
Operations and Housekeeping Services		5500	885,320.00	0.00	885,320.00	914,300.00	0.00	914,300.00	3.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	153,154.82	213,429.78	366,584.60	198,859.72	146,632.00	345,491.72	-5.8%
Transfers of Direct Costs		5710	(77,406.90)	77,406.90	0.00	(57,606.00)	57,606.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	24,320.47	4,929.00	29,249.47	17,950.00	6,338.32	24,288.32	-17.0%
Professional/Consulting Services and Operating Expenditures		5800	1,300,134.24	1,910,104.45	3,210,238.69	1,422,704.65	1,108,750.00	2,531,454.65	-21.1%
Communications		5900	139,594.24	16,255.30	155,849.54	171,647.30	15,350.00	186,997.30	20.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,915,381.53	2,556,244.97	5,471,626.50	3,276,652.94	1,595,591.82	4,872,244.76	-11.0%

Description			Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
					Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	595,670.32	595,670.32	0.00	0.00	0.00	-100.0%	
Books and Media for New School Libraries or Major Expansion of School Libraries			6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Equipment			6400	169,151.76	35,991.00	205,142.76	0.00	0.00	0.00	-100.0%	
Equipment Replacement			6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY				169,151.76	631,661.32	800,813.08	0.00	0.00	0.00	-100.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)											
Tuition											
Tuition for Instruction Under Interdistrict Attendance Agreements			7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
State Special Schools			7130	0.00	0.00	0.00	1.00	0.00	1.00	New	
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools			7141	0.00	0.00	0.00	0.00	118,957.00	118,957.00	New	
Payments to County Offices			7142	60,340.00	843,998.02	904,338.02	66,316.00	885,354.43	951,670.43	5.2%	
Payments to JPAs			7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Transfers of Pass-Through Revenues To Districts or Charter Schools			7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
To County Offices			7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
To JPAs			7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500		7221		0.00	0.00		0.00	0.00	0.0%	
To County Offices	6500		7222		0.00	0.00		0.00	0.00	0.0%	
To JPAs	6500		7223		0.00	0.00		0.00	0.00	0.0%	
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360		7221		0.00	0.00		0.00	0.00	0.0%	
To County Offices	6360		7222		0.00	0.00		0.00	0.00	0.0%	
To JPAs	6360		7223		0.00	0.00		0.00	0.00	0.0%	
Other Transfers of Apportionments	All Other		7221-7223	0.00	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%	

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	18,501.00	0.00	18,501.00	17,650.00	0.00	17,650.00	-4.6%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	87,710.00	0.00	87,710.00	New
Other Debt Service - Principal		7439	0.00	0.00	0.00	(32,710.00)	0.00	(32,710.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			78,841.00	843,998.02	922,839.02	138,967.00	1,004,311.43	1,143,278.43	23.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(296,845.34)	296,845.34	0.00	(226,226.90)	226,226.90	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(308,328.58)	0.00	(308,328.58)	(312,460.76)	0.00	(312,460.76)	1.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(605,173.92)	296,845.34	(308,328.58)	(538,687.66)	226,226.90	(312,460.76)	1.3%
TOTAL, EXPENDITURES			44,347,020.63	18,652,695.88	62,999,716.51	45,295,260.16	15,765,512.05	61,060,772.21	-3.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	1,812.50	1,812.50	0.00	0.00	0.00	-100.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	1,812.50	1,812.50	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	300,000.00	0.00	300,000.00	1,325,863.00	0.00	1,325,863.00	342.0%
(b) TOTAL INTERFUND TRANSFERS OUT			300,000.00	0.00	300,000.00	1,325,863.00	0.00	1,325,863.00	342.0%
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	6,857.93	510.05	7,367.98	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL SOURCES			6,857.93	510.05	7,367.98	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,345,052.17)	6,345,052.17	0.00	(7,355,229.35)	7,355,229.35	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(6,345,052.17)	6,345,052.17	0.00	(7,355,229.35)	7,355,229.35	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(6,638,194.24)	6,347,374.72	(290,819.52)	(8,681,092.35)	7,355,229.35	(1,325,863.00)	355.9%
(a - b + c - d + e)									

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	49,200,024.07	0.00	49,200,024.07	50,489,184.00	0.00	50,489,184.00	2.6%
2) Federal Revenue		8100-8299	66,245.60	4,074,439.82	4,140,685.42	0.00	2,778,992.14	2,778,992.14	-32.9%
3) Other State Revenue		8300-8599	1,660,362.72	4,120,767.91	5,781,130.63	869,646.82	3,745,517.14	4,615,163.96	-20.2%
4) Other Local Revenue		8600-8799	499,365.84	2,001,861.20	2,501,227.04	267,678.00	1,885,773.42	2,153,451.42	-13.9%
5) TOTAL REVENUES			51,425,998.23	10,197,068.93	61,623,067.16	51,626,508.82	8,410,282.70	60,036,791.52	-2.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		26,544,141.99	11,728,413.17	38,272,555.16	26,298,721.90	10,532,590.99	36,831,312.89	-3.8%
2) Instruction - Related Services	2000-2999		5,604,736.76	1,207,975.51	6,812,712.27	6,089,827.95	754,353.11	6,844,181.06	0.5%
3) Pupil Services	3000-3999		4,846,796.65	1,447,953.53	6,294,750.18	5,099,447.83	1,298,302.49	6,397,750.32	1.6%
4) Ancillary Services	4000-4999		263,049.93	35,632.03	298,681.96	397,236.88	28,188.00	425,424.88	42.4%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		64,911.80	21,169.11	86,080.91	62,534.99	4,052.00	66,586.99	-22.6%
7) General Administration	7000-7999		3,706,712.35	349,890.30	4,056,602.65	3,953,405.40	259,883.90	4,213,089.30	3.9%
8) Plant Services	8000-8999		3,237,830.15	3,017,664.21	6,255,494.36	3,255,118.21	1,884,030.13	5,139,148.34	-17.8%
9) Other Outgo	9000-9999	Except 7600-7699	78,841.00	843,998.02	922,839.02	138,967.00	1,004,311.43	1,143,278.43	23.9%
10) TOTAL EXPENDITURES			44,347,020.63	18,652,695.88	62,999,716.51	45,295,260.16	15,765,512.05	61,060,772.21	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			7,078,977.60	(8,455,626.95)	(1,376,649.35)	6,331,248.66	(7,355,229.35)	(1,023,980.69)	-25.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	1,812.50	1,812.50	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	300,000.00	0.00	300,000.00	1,325,863.00	0.00	1,325,863.00	342.0%
2) Other Sources/Uses									
a) Sources		8930-8979	6,857.93	510.05	7,367.98	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,345,052.17)	6,345,052.17	0.00	(7,355,229.35)	7,355,229.35	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,638,194.24)	6,347,374.72	(290,819.52)	(8,681,092.35)	7,355,229.35	(1,325,863.00)	355.9%

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)			440,783.36	(2,108,252.23)	(1,667,468.87)	(2,349,843.69)	0.00	(2,349,843.69)	40.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,854,206.73	1,607,110.63	11,461,317.36	9,793,848.49	0.00	9,793,848.49	-14.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,854,206.73	1,607,110.63	11,461,317.36	9,793,848.49	0.00	9,793,848.49	-14.5%
d) Other Restatements		9795	(501,141.60)	501,141.60	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,353,065.13	2,108,252.23	11,461,317.36	9,793,848.49	0.00	9,793,848.49	-14.5%
2) Ending Balance, June 30 (E + F1e)			9,793,848.49	0.00	9,793,848.49	7,444,004.80	0.00	7,444,004.80	-24.0%
Components of Ending Fund Balance									
a) Nonspendable		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
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	7,897,848.49	0.00	7,897,848.49	5,567,004.80	0.00	5,567,004.80	-29.5%
SpEd Contingency 5%	0000					407,000.00		407,000.00	
est STRS / PERS 2021 thru 2223	0000					1,004,386.79		1,004,386.79	
Replacement Chromebooks/Tablets	0000					60,000.00		60,000.00	
Water Filter / Connections	0000					500,000.00		500,000.00	
Site Security Cameras	0000					200,000.00		200,000.00	
Classroom Devices	0000					20,000.00		20,000.00	
TK-5 Math Materials	0000					300,000.00		300,000.00	
TK-5 Social Studies Materials	0000					200,000.00		200,000.00	
9-12 Math Materials	0000					250,000.00		250,000.00	
9-12 Science Materials	0000					185,714.00		185,714.00	
TK-5 Science Materials	0000					218,255.00		218,255.00	
ELA/ELD TK Materials	0000					30,000.00		30,000.00	

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)	
7-12 ELA Materials	0000	9780				20,000.00		20,000.00	
1x Set Aside	0000	9780				354,000.00		354,000.00	
COPS Pymnt/Tfr to F56 thru 2123	0000	9780				1,327,000.00		1,327,000.00	
Gr 9-12 Science Materials	1100	9780				150,000.00		150,000.00	
ELA / ELD TK Materials	1100	9780				170,000.00		170,000.00	
Athletic Budget Contingency	1100	9780				50,000.00		50,000.00	
Oth Clssrm Instr Materials	1100	9780				120,649.01		120,649.01	
SpEd Contingency 5%	0000	9780	380,000.00		380,000.00				
1920-2223 STRS/PERS Incr	0000	9780	1,236,371.00		1,236,371.00				
TIP Pgm Costs for 1920	0000	9780	388,193.99		388,193.99				
Purch Elem Chromebooks	0000	9780	250,000.00		250,000.00				
Water Filler / Connections	0000	9780	500,000.00		500,000.00				
Site Security Cameras	0000	9780	200,000.00		200,000.00				
New Classroom Devices	0000	9780	215,000.00		215,000.00				
9-12 Math Materials	0000	9780	250,000.00		250,000.00				
7-12 Social Studies Materials	0000	9780	300,000.00		300,000.00				
9-12 Science Materials	0000	9780	336,000.00		336,000.00				
COPS Pymnt/Tfr to F56 thru 2223	0000	9780	2,654,000.00		2,654,000.00				
Replace Chromebook/Tables	0000	9780	260,000.00		260,000.00				
TK-5 Science Materials	0000	9780	316,052.05		316,052.05				
7-12 ELA Materials	1100	9780	177,363.00		177,363.00				
Athletic Budget Contingency	1100	9780	50,000.00		50,000.00				
Icl 0012 Site Budget for 1920	1100	9780	200,000.00		200,000.00				
Other Clssrm Instructional Materials	1100	9780	184,868.45		184,868.45				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,891,000.00	0.00	1,891,000.00	1,872,000.00	0.00	1,872,000.00	-1.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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



**Adopted Budget
Form MYP
2019 - 20**



JUNE 19, 2019

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	50,489,184.00	3.09%	52,048,166.00	2.49%	53,343,877.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	869,646.82	-3.95%	835,309.00	0.00%	835,309.00
4. Other Local Revenues	8600-8799	267,678.00	0.00%	267,678.00	0.00%	267,678.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(7,355,229.35)	6.34%	(7,821,806.00)	6.44%	(8,325,471.00)
6. Total (Sum lines A1 thru A5c)		44,271,279.47	2.39%	45,329,347.00	1.75%	46,121,393.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,629,287.15		22,025,653.00
b. Step & Column Adjustment				387,190.85		394,287.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				9,175.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,629,287.15	1.83%	22,025,653.00	1.79%	22,419,940.00
2. Classified Salaries						
a. Base Salaries				7,972,295.54		8,187,225.00
b. Step & Column Adjustment				185,963.46		190,976.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				28,966.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,972,295.54	2.70%	8,187,225.00	2.33%	8,378,201.00
3. Employee Benefits	3000-3999	10,821,792.46	6.33%	11,507,311.00	2.88%	11,838,253.00
4. Books and Supplies	4000-4999	1,994,952.73	15.26%	2,299,372.00	-15.04%	1,953,529.00
5. Services and Other Operating Expenditures	5000-5999	3,276,652.94	5.85%	3,468,432.00	-4.32%	3,318,432.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	138,967.00	0.00%	138,967.00	0.02%	139,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(538,687.66)	-78.02%	(118,427.00)	-34.18%	(77,951.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,325,863.00	-49.92%	664,000.00	-0.15%	663,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		46,621,123.16	3.33%	48,172,533.00	0.95%	48,632,404.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,349,843.69)		(2,843,186.00)		(2,511,011.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,793,848.49		7,444,004.80		4,600,818.80
2. Ending Fund Balance (Sum lines C and D1)		7,444,004.80		4,600,818.80		2,089,807.80
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
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	5,567,004.80		2,694,818.80		153,807.80
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,872,000.00		1,901,000.00		1,931,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		7,444,004.80		4,600,818.80		2,089,807.80
(Line D3f must agree with line D2)						

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	1,872,000.00		1,901,000.00		1,931,000.00
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			0.00		0.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,872,000.00		1,901,000.00		1,931,000.00
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.						
<p>FY 1920 Adopted Budget LCFF Calculator v20.1a dtd 14May19. Revenues: Federal Revenue: MAA funds are budgeted as received during the fiscal year; assume -0- at Adopted Budget for FY 1920 and thru FY 2122. Other State Revenue: Assumes flat \$173k Mandate Block Grant for all years. Lottery revenue incl slight ADA decline in FY 2021 only, then remains flat. Other Local Revenue FY 1920 incl \$32k Tower leases; \$28k Transportation Revenue; \$62k AFT Salary Reimb; \$120k Interest Revenue. Remains flat for FY 2021 and FY 2122. Contributions: FY 1920 incl incr SpEd contrib to cover TIP program, as well as 8% escalation in costs. FY 2021 thru 2122 assume 8% escalation in costs. 1.d Certificated Salary adjustments FY 2021 incl \$9k shift salary from restricted resource 6387 (CTEIG) to unrestricted salaries. 2.d Classified Salary adjustments FY 2021 incl \$29k shift salary from restricted resource 6387 (CTEIG) to unrestricted salaries. District has begun discussion to cap Board member benefits. B.3 Employee Benefits incl increased benefits due to Step & Column adjustments, as well as increased STRS & PERS rates for all years. B.4 Books & Supplies incl textbook purchase plan, as well as reductions for Fiscal Stability plan. B.5 Services & Other Op Exp incl FY 2021 shift from restricted resources back to unrestricted resources for expiration of one-time grants. B.7 Other Outgo incl Other Tuition, Unused Site Fees, and SpEd transfer to MCOE - all are assumed flat for FY 2021 thru FY 2122. D9 Transfers Out are transfers for COPs pymnts. D.3.a \$5k non spendable in Revolving Fund each year. D.3.a Assignments in FY 1920 details found on Form 01. FY 2021 and FY 2122 incl est Election Costs. 5% SpEd Contingency. est STRS & PERS incr FY 2021 thru FY 2223. Chromebook & Tablet replacement. New Classroom devices. Grades TK-5, 9-12 Science Materials. Grades 7-12 ELA Materials. Athletic Budget Contingency (rsc 1100). Future QSCB COPS pmmt / transfer to fund 56.</p>						

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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,778,992.14	-12.68%	2,426,494.00	0.00%	2,426,494.00
3. Other State Revenues	8300-8599	3,745,517.14	-20.49%	2,977,950.00	0.00%	2,977,950.00
4. Other Local Revenues	8600-8799	1,885,773.42	2.85%	1,939,581.00	2.77%	1,993,231.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	7,355,229.35	6.34%	7,821,806.00	6.44%	8,325,471.00
6. Total (Sum lines A1 thru A5c)		15,765,512.05	-3.80%	15,165,831.00	3.67%	15,723,146.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,108,451.11		3,063,004.00
b. Step & Column Adjustment				53,867.89		54,832.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(99,315.00)		110,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,108,451.11	-1.46%	3,063,004.00	5.38%	3,227,836.00
2. Classified Salaries						
a. Base Salaries				3,918,736.51		3,888,179.00
b. Step & Column Adjustment				88,837.49		90,696.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(119,395.00)		213,804.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,918,736.51	-0.78%	3,888,179.00	7.83%	4,192,679.00
3. Employee Benefits	3000-3999	4,844,936.15	2.73%	4,977,072.00	2.17%	5,085,058.00
4. Books and Supplies	4000-4999	1,067,258.13	-14.70%	910,353.00	-12.11%	800,154.00
5. Services and Other Operating Expenditures	5000-5999	1,595,591.82	-32.21%	1,081,678.00	1.49%	1,097,760.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,004,311.43	8.00%	1,084,656.00	8.00%	1,171,428.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	226,226.90	-28.88%	160,889.00	-7.87%	148,231.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		15,765,512.05	-3.80%	15,165,831.00	3.67%	15,723,146.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		0.00		0.00		0.00
(Line D3f must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
<p>Revenues: Assumes flat Federal Funding for FY 2021 & 2122. Carryover not included in FY 2021 & FY 2122. Assumes flat STRS On-Behalf (rsc 7690) from FY 1920. Other State Revenue includes COLA assumptions from Gov's May Revise: FY 1920 3.26%; FY 2021 3.00%; FY 2122 2.80%. Contributions: FY 1920 incl incr SpEd (new TIP program), as well as 8% est escalation in costs. FY 2021 thru 2122 assume 8% escalation in costs. B.1 Certificated Salaries FY 2021 incl adjustments for restricted resources that do not continue past FY 1920, incl rsc 7370, 7510, 7810, & 7338. B.2 Classified Salaries FY 2021 incl adjustments for restricted resources that do not continue past FY 1920. FY 2122 incl SpEd growth & add'l paras to accommodate. B.3 Benefits incl est increases due to Step / Column & adjustments, as well as incremental STRS & PERS changes. B.4 Books / Supplies decreases reflect reduced amounts available to restricted resources that are not continuing past FY 1920, as well as incr in benefits. B.5 Services & other xps FY 2021 incl reduction due to restricted resources not continuing past FY 1920. FY 2021 & FY 2122 both incl assumed 8% incr SpEd contracts. B.7 Other Outgo incl assumed 8% incr from MCOE. B.8 Transfers of Indirect costs reflect reductions due to restricted resources that do not continue past FY 1920.</p>						

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	50,489,184.00	3.09%	52,048,166.00	2.49%	53,343,877.00
2. Federal Revenues	8100-8299	2,778,992.14	-12.68%	2,426,494.00	0.00%	2,426,494.00
3. Other State Revenues	8300-8599	4,615,163.96	-17.38%	3,813,259.00	0.00%	3,813,259.00
4. Other Local Revenues	8600-8799	2,153,451.42	2.50%	2,207,259.00	2.43%	2,260,909.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		60,036,791.52	0.76%	60,495,178.00	2.23%	61,844,539.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				24,737,738.26		25,088,657.00
b. Step & Column Adjustment				441,058.74		449,119.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(90,140.00)		110,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,737,738.26	1.42%	25,088,657.00	2.23%	25,647,776.00
2. Classified Salaries						
a. Base Salaries				11,891,032.05		12,075,404.00
b. Step & Column Adjustment				274,800.95		281,672.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(90,429.00)		213,804.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,891,032.05	1.55%	12,075,404.00	4.10%	12,570,880.00
3. Employee Benefits	3000-3999	15,666,728.61	5.22%	16,484,383.00	2.66%	16,923,311.00
4. Books and Supplies	4000-4999	3,062,210.86	4.82%	3,209,725.00	-14.21%	2,753,683.00
5. Services and Other Operating Expenditures	5000-5999	4,872,244.76	-6.61%	4,550,110.00	-2.94%	4,416,192.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,143,278.43	7.03%	1,223,623.00	7.09%	1,310,428.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(312,460.76)	-113.59%	42,462.00	65.51%	70,280.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,325,863.00	-49.92%	664,000.00	-0.15%	663,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		62,386,635.21	1.53%	63,338,364.00	1.61%	64,355,550.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,349,843.69)		(2,843,186.00)		(2,511,011.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,793,848.49		7,444,004.80		4,600,818.80
2. Ending Fund Balance (Sum lines C and D1)		7,444,004.80		4,600,818.80		2,089,807.80
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	5,567,004.80		2,694,818.80		153,807.80
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,872,000.00		1,901,000.00		1,931,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		7,444,004.80		4,600,818.80		2,089,807.80
(Line D3f must agree with line D2)						

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	1,872,000.00		1,901,000.00		1,931,000.00
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)		1,872,000.00		1,901,000.00		1,931,000.00
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)		4,314.73		4,335.64		4,328.27
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		62,386,635.21		63,338,364.00		64,355,550.00
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)		62,386,635.21		63,338,364.00		64,355,550.00
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)		1,871,599.06		1,900,150.92		1,930,666.50
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)		1,871,599.06		1,900,150.92		1,930,666.50
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



**Adopted Budget
Supplemental Forms
2019 - 20**



JUNE 19, 2019

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)	4,325.25	4,325.25	4,363.66	4,314.73	4,314.73	4,325.25
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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,325.25	4,325.25	4,363.66	4,314.73	4,314.73	4,325.25
5. District Funded County Program ADA						
a. County Community Schools	0.33	0.33	0.64	0.33	0.33	0.33
b. Special Education-Special Day Class	4.86	4.86	5.06	4.86	4.86	4.86
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.33	0.33	0.34	0.33	0.33	0.33
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) (EC 2000 and 46380)	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	5.52	5.52	6.04	5.52	5.52	5.52
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,330.77	4,330.77	4,369.70	4,320.25	4,320.25	4,330.77
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF										
A. BEGINNING CASH	JUNE		13,000,000.00	11,985,692.09	10,108,010.49	9,019,183.61	7,905,356.73	7,291,528.85	14,460,702.97	13,854,876.09
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,877,318.40	1,877,318.40	3,019,173.12	3,019,173.12	3,019,173.12	3,019,173.12	3,019,173.12	2,883,769.44
Property Taxes	8020-8079		0.00	0.00	40,000.00	0.00	700,000.00	9,500,000.00	500,000.00	1,500,000.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	(500,000.00)	0.00	0.00
Federal Revenue	8100-8299		0.00	50,000.00	150,000.00	150,000.00	200,000.00	0.00	300,000.00	0.00
Other State Revenue	8300-8599		0.00	250,000.00	10,000.00	50,000.00	150,000.00	400,000.00	500,000.00	150,000.00
Other Local Revenue	8600-8799		0.00	5,000.00	100,000.00	100,000.00	50,000.00	200,000.00	400,000.00	200,000.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,877,318.40	1,982,318.40	3,319,173.12	3,319,173.12	4,119,173.12	12,619,173.12	4,719,173.12	4,533,769.44
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,510,594.26	2,000,000.00	2,050,000.00	2,050,000.00	2,050,000.00	2,100,000.00	2,100,000.00	2,050,000.00
Classified Salaries	2000-2999		571,032.05	900,000.00	900,000.00	970,000.00	975,000.00	1,000,000.00	1,000,000.00	975,000.00
Employee Benefits	3000-3999		1,000,000.00	1,000,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00
Books and Supplies	4000-4999		220,000.00	130,000.00	233,000.00	233,000.00	283,000.00	250,000.00	200,000.00	200,000.00
Services	5000-5999		450,000.00	450,000.00	400,000.00	300,000.00	300,000.00	600,000.00	325,000.00	325,000.00
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		10,000.00	50,000.00	75,000.00	80,000.00	75,000.00	75,000.00	50,000.00	75,000.00
Interfund Transfers Out	7600-7829		0.00	0.00	0.00	0.00	0.00	500,000.00	500,000.00	325,863.00
All Other Financing Uses	7630-7899									
TOTAL DISBURSEMENTS			3,861,626.31	4,530,000.00	4,908,000.00	4,883,000.00	4,933,000.00	5,775,000.00	5,425,000.00	5,200,863.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	(5,000.00)	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	(750,000.00)	150,000.00	50,000.00	150,000.00	150,000.00	50,000.00	25,000.00	25,000.00	0.00
Due From Other Funds	9310	(150,000.00)	150,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	(5,000.00)	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(910,000.00)	310,000.00	50,000.00	150,000.00	150,000.00	50,000.00	25,000.00	25,000.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	3,000,000.00	(525,000.00)	(500,000.00)	(350,000.00)	(300,000.00)	(150,000.00)	(300,000.00)	(75,000.00)	(200,000.00)
Due To Other Funds	9610	35,000.00	(35,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	420,000.00	(300,000.00)	(120,000.00)	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		3,455,000.00	(860,000.00)	(620,000.00)	(350,000.00)	(300,000.00)	(150,000.00)	(300,000.00)	(75,000.00)	(200,000.00)
Nonoperating										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		(4,365,000.00)	1,170,000.00	670,000.00	500,000.00	450,000.00	200,000.00	325,000.00	100,000.00	200,000.00
E. NET INCREASE/DECREASE (B - C + D)			(1,014,307.91)	(1,877,681.60)	(1,088,826.88)	(1,113,826.88)	(813,826.88)	7,169,173.12	(605,826.88)	(467,153.56)
F. ENDING CASH (A + E)			11,985,692.09	10,108,010.49	9,019,183.61	7,905,356.73	7,291,528.85	14,460,702.97	13,854,876.09	13,387,722.53
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
	JUNE								
A. BEGINNING CASH		13,387,722.53	12,150,165.07	15,991,789.94	14,869,232.48				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	3,077,442.54	3,077,442.54	3,077,442.54	3,077,442.54	0.00	0.00	33,443,982.00	33,443,982.00
Property Taxes	8020-8079	0.00	5,000,000.00	50,000.00	255,202.00	0.00	0.00	17,545,202.00	17,545,202.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	(500,000.00)	(500,000.00)
Federal Revenue	8100-8299	400,000.00	200,000.00	200,000.00	1,000,000.00	128,892.14	0.00	2,778,982.14	2,778,982.14
Other State Revenue	8300-8599	200,000.00	200,000.00	200,000.00	1,510,000.00	995,163.96	0.00	4,615,163.96	4,615,163.96
Other Local Revenue	8600-8799	200,000.00	100,000.00	100,000.00	400,000.00	298,451.42	0.00	2,153,451.42	2,153,451.42
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		3,877,442.54	8,577,442.54	3,627,442.54	6,242,644.54	1,422,607.52	0.00	60,036,791.52	60,036,791.52
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,050,000.00	2,050,000.00	2,050,000.00	2,000,000.00	577,144.00	0.00	24,737,738.26	24,737,738.26
Classified Salaries	2000-2999	1,300,000.00	1,000,000.00	1,000,000.00	1,000,000.00	300,000.00	0.00	11,881,032.05	11,881,032.05
Employee Benefits	3000-3999	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,166,728.61	0.00	15,686,728.61	15,686,728.61
Books and Supplies	4000-4999	280,000.00	280,000.00	250,000.00	280,000.00	223,210.86	0.00	3,052,210.86	3,052,210.86
Services	5000-5999	375,000.00	325,000.00	325,000.00	325,000.00	372,244.76	0.00	4,872,244.76	4,872,244.76
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	110,000.00	80,817.67	75,000.00	75,000.00	0.00	0.00	830,817.67	830,817.67
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	1,325,863.00	1,325,863.00
All Other Financing Uses	7630-7899	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		5,365,000.00	4,985,817.67	4,950,000.00	4,930,000.00	2,639,328.23	0.00	62,386,635.21	62,386,635.21
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00
Accounts Receivable	9200-9299	50,000.00	50,000.00	0.00	50,000.00	0.00	0.00	750,000.00	750,000.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	150,000.00	150,000.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		50,000.00	50,000.00	0.00	50,000.00	0.00	0.00	910,000.00	910,000.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(200,000.00)	(200,000.00)	(200,000.00)	0.00	0.00	0.00	(3,000,000.00)	(3,000,000.00)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	(35,000.00)	(35,000.00)
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	(420,000.00)	(420,000.00)
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(200,000.00)	(200,000.00)	(200,000.00)	0.00	0.00	0.00	(3,455,000.00)	(3,455,000.00)
Nonoperating									
Suspense Clearing	9910	250,000.00	250,000.00	200,000.00	50,000.00	0.00	0.00	4,355,000.00	4,355,000.00
TOTAL BALANCE SHEET ITEMS		(1,237,557.46)	3,841,624.87	(1,122,557.46)	1,362,644.54	(1,216,720.71)	0.00	2,015,156.31	(2,349,843.69)
E. NET INCREASE/DECREASE (B - C + D)		12,150,165.07	15,991,789.94	14,869,232.48	16,231,877.02				
F. ENDING CASH (A + E)									
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								15,015,156.31	

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

27 73825 0000000
Form SIAA

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	29,249.47	0.00	0.00	(308,328.58)				
Other Sources/Uses Detail					1,812.50	300,000.00		
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							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	594.42	0.00	22,545.62	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	5,709.10	0.00	128,338.67	0.00				
Other Sources/Uses Detail					0.00	1,812.50		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(35,552.99)	157,444.29	0.00				
Other Sources/Uses Detail					0.00	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			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							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	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	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					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00			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							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					300,000.00	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

27 73825 0000000
Form SIAA

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	0.00	0.00
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00		0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	35,552.99	(35,552.99)	306,328.58	(308,328.58)	301,612.50	301,812.50	0.00	0.00

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

27 73825 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				
01 GENERAL FUND								
Expenditure Detail	24,288.32	0.00	0.00	(312,460.76)				
Other Sources/Uses Detail					0.00	1,325,863.00		
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	16,446.62	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	200.00	0.00	147,383.14	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(24,488.32)	148,631.00	0.00				
Other Sources/Uses Detail					0.00	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					0.00	0.00		
Other Sources/Uses Detail								
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	0.00	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								
49 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
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					1,325,863.00	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

27 73825 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	0.00	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	24,488.32	(24,488.32)	312,460.76	(312,460.76)	1,325,863.00	1,325,863.00		



**Adopted Budget
Funds 11-67
2019 - 20**



JUNE 19, 2019

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	373,719.00	359,422.00	-3.8%
4) Other Local Revenue		8600-8799	1,492.60	500.00	-66.5%
5) TOTAL, REVENUES			375,211.60	359,922.00	-4.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	244,541.34	200,267.52	-18.1%
2) Classified Salaries		2000-2999	86,233.94	40,266.82	-53.3%
3) Employee Benefits		3000-3999	113,393.07	80,469.36	-29.0%
4) Books and Supplies		4000-4999	11,865.73	12,706.68	7.1%
5) Services and Other Operating Expenditures		5000-5999	10,414.73	9,765.00	-6.2%
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	22,545.62	16,446.62	-27.1%
9) TOTAL, EXPENDITURES			488,994.43	359,922.00	-26.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(113,782.83)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(113,782.83)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,782.83	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,782.83	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,782.83	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	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	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	110,678.60		
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			110,678.60		
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)			110,678.60		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	358,849.00	345,379.00	-3.8%
All Other State Revenue	All Other	8590	14,870.00	14,043.00	-5.6%
TOTAL, OTHER STATE REVENUE			373,719.00	359,422.00	-3.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,486.60	500.00	-66.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,492.60	500.00	-66.5%
TOTAL, REVENUES			375,211.60	359,922.00	-4.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	182,762.15	181,733.76	-0.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	61,779.19	18,533.76	-70.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			244,541.34	200,267.52	-18.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	53,963.36	14,178.08	-73.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	25,332.84	26,088.74	3.0%
Other Classified Salaries		2900	6,937.74	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			86,233.94	40,266.82	-53.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	53,868.89	48,288.89	-10.4%
PERS		3201-3202	14,476.09	8,348.51	-42.3%
OASDI/Medicare/Alternative		3301-3302	10,678.43	5,752.16	-46.1%
Health and Welfare Benefits		3401-3402	23,341.72	10,306.44	-55.8%
Unemployment Insurance		3501-3502	170.06	120.26	-29.3%
Workers' Compensation		3601-3602	10,857.88	7,653.10	-29.5%
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			113,393.07	80,469.36	-29.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,035.47	0.00	-100.0%
Materials and Supplies		4300	9,830.26	11,206.68	14.0%
Noncapitalized Equipment		4400	0.00	1,500.00	New
TOTAL, BOOKS AND SUPPLIES			11,865.73	12,706.68	7.1%

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	3,470.31	1,500.00	-56.8%
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	594.42	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	6,350.00	8,265.00	30.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,414.73	9,765.00	-6.2%
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%
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)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
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%
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%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	22,545.62	16,446.62	-27.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			22,545.62	16,446.62	-27.1%
TOTAL, EXPENDITURES			488,994.43	359,922.00	-26.4%

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	373,719.00	359,422.00	-3.8%
4) Other Local Revenue		8600-8799	1,492.60	500.00	-66.5%
5) TOTAL REVENUES			375,211.60	359,922.00	-4.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		257,987.97	254,263.68	-1.4%
2) Instruction - Related Services	2000-2999		137,605.28	70,551.27	-48.7%
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		22,545.62	16,446.62	-27.1%
8) Plant Services	8000-8999		70,855.56	18,660.43	-73.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			488,994.43	359,922.00	-26.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(113,782.83)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(113,782.83)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	113,782.83	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,782.83	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,782.83	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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	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	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
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	1,794,832.14	1,690,418.07	-5.8%
4) Other Local Revenue		8600-8799	419,316.91	466,284.00	11.2%
5) TOTAL REVENUES			2,214,149.05	2,156,702.07	-2.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	840,001.42	839,429.77	-0.1%
2) Classified Salaries		2000-2999	564,058.38	580,023.59	2.8%
3) Employee Benefits		3000-3999	498,240.67	549,405.55	10.3%
4) Books and Supplies		4000-4999	290,507.01	14,326.85	-95.1%
5) Services and Other Operating Expenditures		5000-5999	185,538.29	21,130.74	-88.6%
6) Capital Outlay		6000-6999	1,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	128,338.67	147,383.14	14.8%
9) TOTAL EXPENDITURES			2,507,684.44	2,151,699.64	-14.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(293,535.39)	5,002.43	-101.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,812.50	0.00	-100.0%
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			(1,812.50)	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)			(295,347.89)	5,002.43	-101.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	514,749.53	219,401.64	-57.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			514,749.53	219,401.64	-57.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			514,749.53	219,401.64	-57.4%
2) Ending Balance, June 30 (E + F1e)			219,401.64	224,404.07	2.3%
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	219,401.64	224,404.07	2.3%
Child Development Program	0000	9780		224,404.07	
Child Development Program	0000	9780	219,401.64		
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	417,268.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	32,525.06		
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			449,793.93		
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)			449,793.93		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,612,539.45	1,570,586.00	-2.6%
All Other State Revenue	All Other	8590	182,292.69	119,832.07	-34.3%
TOTAL, OTHER STATE REVENUE			1,794,832.14	1,690,418.07	-5.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	6,103.20	5,000.00	-18.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	115,000.00	110,000.00	-4.3%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	298,213.71	351,284.00	17.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			419,316.91	466,284.00	11.2%
TOTAL, REVENUES			2,214,149.05	2,156,702.07	-2.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	602,268.57	601,038.41	-0.2%
Certificated Pupil Support Salaries		1200	33,353.39	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	204,379.46	238,391.36	16.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			840,001.42	839,429.77	-0.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	269,579.97	343,178.42	27.3%
Classified Support Salaries		2200	145,786.66	84,963.17	-41.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	148,691.75	151,882.00	2.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			564,058.38	580,023.59	2.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	179,161.25	199,659.50	11.4%
PERS		3201-3202	110,841.61	131,124.18	18.3%
OASDI/Medicare/Alternative		3301-3302	59,762.27	60,540.48	1.3%
Health and Welfare Benefits		3401-3402	102,696.92	110,524.14	7.6%
Unemployment Insurance		3501-3502	1,149.66	735.19	-36.1%
Workers' Compensation		3601-3602	44,628.96	46,822.06	4.9%
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			498,240.67	549,405.55	10.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,044.17	0.00	-100.0%
Materials and Supplies		4300	287,675.88	14,326.85	-95.0%
Noncapitalized Equipment		4400	1,786.96	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			290,507.01	14,326.85	-95.1%

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	5,293.24	1,999.24	-62.2%
Dues and Memberships		5300	4,380.00	1,300.00	-70.3%
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	4,975.00	3,600.00	-27.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,709.10	200.00	-96.5%
Professional/Consulting Services and Operating Expenditures		5800	162,144.34	11,231.50	-93.1%
Communications		5900	3,036.61	2,800.00	-7.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			185,538.29	21,130.74	-88.6%
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	1,000.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	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	128,338.67	147,383.14	14.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			128,338.67	147,383.14	14.8%
TOTAL EXPENDITURES			2,507,684.44	2,151,699.64	-14.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,812.50	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,812.50	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,812.50)	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	1,794,832.14	1,690,418.07	-5.8%
4) Other Local Revenue		8600-8799	419,316.91	466,284.00	11.2%
5) TOTAL REVENUES			2,214,149.05	2,156,702.07	-2.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,471,013.82	1,294,542.15	-12.0%
2) Instruction - Related Services	2000-2999		710,670.66	585,483.04	-17.6%
3) Pupil Services	3000-3999		169,431.55	92,531.74	-45.4%
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		128,338.67	147,383.14	14.8%
8) Plant Services	8000-8999		28,229.74	31,759.57	12.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			2,507,684.44	2,151,699.64	-14.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(293,535.39)	5,002.43	-101.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,812.50	0.00	-100.0%
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			(1,812.50)	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)			(295,347.89)	5,002.43	-101.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	514,749.53	219,401.64	-57.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			514,749.53	219,401.64	-57.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			514,749.53	219,401.64	-57.4%
2) Ending Balance, June 30 (E + F1e)			219,401.64	224,404.07	2.3%
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	219,401.64	224,404.07	2.3%
Child Development Program	0000	9780		224,404.07	
Child Development Program	0000	9780	219,401.64		
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	2,655,462.57	3,036,522.52	14.4%
3) Other State Revenue		8300-8599	183,600.00	187,571.96	2.2%
4) Other Local Revenue		8600-8799	82,620.97	77,100.00	-6.7%
5) TOTAL REVENUES			2,921,683.54	3,301,194.48	13.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	928,372.01	1,014,528.50	9.3%
3) Employee Benefits		3000-3999	381,992.95	463,476.23	21.3%
4) Books and Supplies		4000-4999	1,634,498.29	1,760,305.00	7.7%
5) Services and Other Operating Expenditures		5000-5999	28,649.01	61,329.68	114.1%
6) Capital Outlay		6000-6999	99,304.00	75,000.00	-24.5%
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	157,444.29	148,631.00	-5.6%
9) TOTAL EXPENDITURES			3,230,260.55	3,523,270.41	9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(308,577.01)	(222,075.93)	-28.0%
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)			(308,577.01)	(222,075.93)	-28.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,626,901.13	1,318,324.12	-19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,626,901.13	1,318,324.12	-19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,626,901.13	1,318,324.12	-19.0%
2) Ending Balance, June 30 (E + F1e)			1,318,324.12	1,096,248.19	-16.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	18,059.73	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	887,644.97	635,827.15	-28.4%
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	412,619.42	460,421.04	11.6%
Child Nutrition: Enterprise	0000	9780		460,421.04	
Child Nutrition - Enterprise	0000	9780	412,619.42		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,392,256.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,073.23		
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	18,059.73		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			1,411,389.44		
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	6,894.07		
6) TOTAL LIABILITIES			6,894.07		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,404,495.37		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,381,287.48	2,851,917.52	19.8%
Donated Food Commodities		8221	186,871.09	184,605.00	-1.2%
All Other Federal Revenue		8290	87,304.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			2,655,462.57	3,036,522.52	14.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	183,600.00	187,571.96	2.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			183,600.00	187,571.96	2.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	70,100.00	65,100.00	-7.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,520.97	12,000.00	-4.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			82,620.97	77,100.00	-6.7%
TOTAL REVENUES			2,921,683.54	3,301,194.48	13.0%

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	685,864.54	768,583.04	12.1%
Classified Supervisors' and Administrators' Salaries		2300	182,878.20	187,450.68	2.5%
Clerical, Technical and Office Salaries		2400	59,629.27	58,494.78	-1.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			928,372.01	1,014,528.50	9.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	160,629.94	208,905.87	30.1%
OASDI/Medicare/Alternative		3301-3302	67,100.43	73,280.53	9.2%
Health and Welfare Benefits		3401-3402	124,096.39	148,503.38	19.7%
Unemployment Insurance		3501-3502	463.72	507.18	9.4%
Workers' Compensation		3601-3602	29,702.47	32,279.27	8.7%
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			381,992.95	463,476.23	21.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	110,109.39	107,700.00	-2.2%
Noncapitalized Equipment		4400	13,769.00	48,000.00	248.6%
Food		4700	1,510,619.90	1,604,605.00	6.2%
TOTAL, BOOKS AND SUPPLIES			1,634,498.29	1,760,305.00	7.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,450.00	7,000.00	185.7%
Dues and Memberships		5300	300.00	300.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,400.00	6,400.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,828.00	39,228.00	88.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(35,552.99)	(24,488.32)	-31.1%
Professional/Consulting Services and Operating Expenditures		5800	33,624.00	32,390.00	-3.7%
Communications		5900	600.00	500.00	-16.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,649.01	61,329.68	114.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	12,000.00	75,000.00	525.0%
Equipment Replacement		6500	87,304.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			99,304.00	75,000.00	-24.5%
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	157,444.29	148,631.00	-5.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			157,444.29	148,631.00	-5.6%
TOTAL EXPENDITURES			3,230,260.55	3,523,270.41	9.1%

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

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	2,655,462.57	3,036,522.52	14.4%
3) Other State Revenue		8300-8599	183,600.00	187,571.96	2.2%
4) Other Local Revenue		8600-8799	82,620.97	77,100.00	-6.7%
5) TOTAL REVENUES			2,921,683.54	3,301,194.48	13.0%
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		3,049,597.27	3,351,041.03	9.9%
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		16,818.99	17,198.38	2.3%
7) General Administration	7000-7999		157,444.29	148,631.00	-5.6%
8) Plant Services	8000-8999		6,400.00	6,400.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			3,230,260.55	3,523,270.41	9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(308,577.01)	(222,075.93)	-28.0%
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)			(308,577.01)	(222,075.93)	-28.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,626,901.13	1,318,324.12	-19.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,626,901.13	1,318,324.12	-19.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,626,901.13	1,318,324.12	-19.0%
2) Ending Balance, June 30 (E + F1e)			1,318,324.12	1,096,248.19	-16.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	18,059.73	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	887,644.97	635,827.15	-28.4%
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	412,619.42	460,421.04	11.6%
Child Nutrition: Enterprise	0000	9780		460,421.04	
Child Nutrition - Enterprise	0000	9780	412,619.42		
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	887,644.97	513,308.72
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	0.00	122,518.43
Total, Restricted Balance		887,644.97	635,827.15

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	500,000.00	500,000.00	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	5,774.47	5,000.00	-13.4%
5) TOTAL REVENUES			505,774.47	505,000.00	-0.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	42,925.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	744,014.47	675,000.00	-9.3%
6) Capital Outlay		6000-6999	5,020.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			791,959.47	675,000.00	-14.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(286,185.00)	(170,000.00)	-40.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			(286,185.00)	(170,000.00)	-40.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	750,311.09	464,126.09	-38.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			750,311.09	464,126.09	-38.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			750,311.09	464,126.09	-38.1%
2) Ending Balance, June 30 (E + F1e)			464,126.09	294,126.09	-36.6%
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	0.00	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	464,126.09	294,126.09	-36.6%
Non Bond Deferred Maintenance	0000	9780		294,126.09	
Non Bond Deferred Maintenance	0000	9780	464,126.09		
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	685,146.02		
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			685,146.02		
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)			685,146.02		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	500,000.00	500,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			500,000.00	500,000.00	0.0%
OTHER STATE REVENUE					
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					
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%
Interest		8660	5,774.47	5,000.00	-13.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,774.47	5,000.00	-13.4%
TOTAL, REVENUES			505,774.47	505,000.00	-0.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	42,925.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			42,925.00	0.00	-100.0%

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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	735,909.47	675,000.00	-8.3%
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	8,105.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			744,014.47	675,000.00	-9.3%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	5,020.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,020.00	0.00	-100.0%
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%
TOTAL, EXPENDITURES			791,959.47	675,000.00	-14.8%

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%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	500,000.00	500,000.00	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	5,774.47	5,000.00	-13.4%
5) TOTAL REVENUES			505,774.47	505,000.00	-0.2%
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		791,959.47	675,000.00	-14.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			791,959.47	675,000.00	-14.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(286,185.00)	(170,000.00)	-40.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			(286,185.00)	(170,000.00)	-40.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	750,311.09	464,126.09	-38.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			750,311.09	464,126.09	-38.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			750,311.09	464,126.09	-38.1%
2) Ending Balance, June 30 (E + F1e)			464,126.09	294,126.09	-36.6%
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	0.00	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	464,126.09	294,126.09	-36.6%
Non Bond Deferred Maintenance	0000	9780		294,126.09	
Non Bond Deferred Maintenance	0000	9780	464,126.09		
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	38,685.48	0.00	-100.0%
5) TOTAL REVENUES			38,685.48	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	133,205.40	87,934.46	-49.0%
3) Employee Benefits		3000-3999	53,398.86	28,311.71	-47.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	35,342.02	0.00	-100.0%
6) Capital Outlay		6000-6999	2,232,793.93	1,140,000.00	-48.9%
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			2,454,740.21	1,236,246.17	-49.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,416,054.73)	(1,236,246.17)	-48.8%
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)			(2,416,054.73)	(1,236,246.17)	-48.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,826,676.74	1,410,622.01	-63.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,826,676.74	1,410,622.01	-63.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,826,676.74	1,410,622.01	-63.1%
2) Ending Balance, June 30 (E + F1e)			1,410,622.01	174,375.84	-87.6%
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	1,410,622.01	174,375.84	-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	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		9110	2,822,931.31		
a) in County Treasury					
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			2,822,931.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,822,931.31		

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	38,685.48	0.00	-100.0%
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			38,685.48	0.00	-100.0%
TOTAL, REVENUES			38,685.48	0.00	-100.0%

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	133,205.40	67,934.46	-49.0%
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			133,205.40	67,934.46	-49.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	24,059.52	14,084.85	-41.5%
OASDI/Medicare/Alternative		3301-3302	9,000.32	4,024.90	-55.3%
Health and Welfare Benefits		3401-3402	16,002.54	8,006.52	-50.0%
Unemployment Insurance		3501-3502	67.09	33.97	-49.4%
Workers' Compensation		3601-3602	4,269.39	2,161.47	-49.4%
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	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			53,398.86	28,311.71	-47.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	846.02	0.00	-100.0%
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	34,496.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,342.02	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	25,000.00	0.00	-100.0%
Land Improvements		6170	1,734,329.25	800,000.00	-53.9%
Buildings and Improvements of Buildings		6200	473,464.68	340,000.00	-28.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,232,793.93	1,140,000.00	-48.9%
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			2,454,740.21	1,236,246.17	-49.6%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
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			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	38,685.48	0.00	-100.0%
5) TOTAL REVENUES			38,685.48	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,454,740.21	1,236,246.17	-49.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			2,454,740.21	1,236,246.17	-49.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,416,054.73)	(1,236,246.17)	-48.8%
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)			(2,416,054.73)	(1,236,246.17)	-48.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,826,676.74	1,410,622.01	-63.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,826,676.74	1,410,622.01	-63.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,826,676.74	1,410,622.01	-63.1%
2) Ending Balance, June 30 (E + F1e)			1,410,622.01	174,375.84	-87.6%
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	1,410,622.01	174,375.84	-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	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
9010	Other Restricted Local	1,410,622.01	174,375.84
Total, Restricted Balance		1,410,622.01	174,375.84

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	100,117.18	33,000.00	-67.0%
5) TOTAL, REVENUES			100,117.18	33,000.00	-67.0%
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	11,752.50	12,500.00	6.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,752.50	12,500.00	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			88,364.68	20,500.00	-76.8%
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)			88,364.68	20,500.00	-76.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	247,570.18	335,934.86	35.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			247,570.18	335,934.86	35.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			247,570.18	335,934.86	35.7%
2) Ending Balance, June 30 (E + F1e)			335,934.86	356,434.86	6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	335,934.86	356,434.86	6.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	355,406.95		
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			355,406.95		
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)			355,406.95		

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	3,023.50	3,000.00	-0.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	97,093.68	30,000.00	-69.1%
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			100,117.18	33,000.00	-67.0%
TOTAL, REVENUES			100,117.18	33,000.00	-67.0%

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	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,752.50	12,500.00	6.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,752.50	12,500.00	6.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			11,752.50	12,500.00	6.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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	100,117.18	33,000.00	-67.0%
5) TOTAL REVENUES			100,117.18	33,000.00	-67.0%
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		11,752.50	12,500.00	6.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			11,752.50	12,500.00	6.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			88,364.68	20,500.00	-76.8%
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)			88,364.68	20,500.00	-76.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	247,570.18	335,934.86	35.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			247,570.18	335,934.86	35.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			247,570.18	335,934.86	35.7%
2) Ending Balance, June 30 (E + F1e)			335,934.86	356,434.86	6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	335,934.86	356,434.86	6.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
9010	Other Restricted Local	335,934.86	356,434.86
Total, Restricted Balance		335,934.86	356,434.86

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	2,750.56	0.00	-100.0%
6) Capital Outlay		6000-6999	365,000.00	2,044,143.44	460.0%
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			367,750.56	2,044,143.44	455.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(367,750.56)	(2,044,143.44)	455.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,411,894.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,411,894.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,044,143.44	(2,044,143.44)	-200.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,044,143.44	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,044,143.44	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,044,143.44	New
2) Ending Balance, June 30 (E + F1e)			2,044,143.44	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,044,143.44	0.00	-100.0%
Renewable Energy Projects	0000	9780	2,044,143.44		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,410,109.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,410,109.40		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,410,109.40		

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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
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	2,750.56	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,750.56	0.00	-100.0%
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	365,000.00	2,044,143.44	460.0%
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			365,000.00	2,044,143.44	460.0%
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			367,750.56	2,044,143.44	455.9%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	2,411,894.00	0.00	-100.0%
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			2,411,894.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,411,894.00	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	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		367,750.56	2,044,143.44	455.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			367,750.56	2,044,143.44	455.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(367,750.56)	(2,044,143.44)	455.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	2,411,894.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,411,894.00	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)			2,044,143.44	(2,044,143.44)	-200.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,044,143.44	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,044,143.44	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,044,143.44	New
2) Ending Balance, June 30 (E + F1e)			2,044,143.44	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,044,143.44	0.00	-100.0%
Renewable Energy Projects	0000	9780	2,044,143.44		
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	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	1,572,761.96	1,572,761.96	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,572,761.96	1,572,761.96	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,572,761.96	1,572,761.96	0.0%
2) Ending Balance, June 30 (E + F1e)			1,572,761.96	1,572,761.96	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	1,572,761.96	1,572,761.96	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

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

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

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,572,761.96	1,572,761.96	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,572,761.96	1,572,761.96	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,572,761.96	1,572,761.96	0.0%
2) Ending Balance, June 30 (E + F1e)			1,572,761.96	1,572,761.96	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	1,572,761.96	1,572,761.96	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	302,464.00	270,640.00	-10.5%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,000.00	45,760.00	63.4%
5) TOTAL, REVENUES			330,464.00	316,400.00	-4.3%
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	962,250.00	934,225.00	-2.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			962,250.00	934,225.00	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(631,786.00)	(617,825.00)	-2.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	1,325,863.00	342.0%
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			300,000.00	1,325,863.00	342.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(331,786.00)	708,038.00	-313.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,854,860.68	1,523,074.68	-17.9%
b) Audit Adjustments		9783	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,854,860.68	1,523,074.68	-17.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,854,860.68	1,523,074.68	-17.9%
2) Ending Balance, June 30 (E + F1e)			1,523,074.68	2,231,112.68	46.5%
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	1,523,074.68	2,231,112.68	46.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,511,549.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	2.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,511,551.20		
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)			1,511,551.20		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	302,464.00	270,640.00	-10.5%
TOTAL, FEDERAL REVENUE			302,464.00	270,640.00	-10.5%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	28,000.00	45,760.00	63.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			28,000.00	45,760.00	63.4%
TOTAL, REVENUES			330,464.00	316,400.00	-4.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	377,250.00	339,225.00	-10.1%
Other Debt Service - Principal		7439	585,000.00	595,000.00	1.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			962,250.00	934,225.00	-2.9%
TOTAL, EXPENDITURES			962,250.00	934,225.00	-2.9%

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	300,000.00	1,325,863.00	342.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	1,325,863.00	342.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
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)			300,000.00	1,325,863.00	342.0%

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	302,464.00	270,640.00	-10.5%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,000.00	45,760.00	63.4%
5) TOTAL, REVENUES			330,464.00	316,400.00	-4.3%
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	962,250.00	934,225.00	-2.9%
10) TOTAL, EXPENDITURES			962,250.00	934,225.00	-2.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(631,786.00)	(617,825.00)	-2.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	1,325,863.00	342.0%
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			300,000.00	1,325,863.00	342.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(331,786.00)	708,038.00	-313.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,854,860.68	1,523,074.68	-17.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,854,860.68	1,523,074.68	-17.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,854,860.68	1,523,074.68	-17.9%
2) Ending Balance, June 30 (E + F1e)			1,523,074.68	2,231,112.68	46.5%
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	1,523,074.68	2,231,112.68	46.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
9010	Other Restricted Local	1,523,074.68	2,231,112.68
Total, Restricted Balance		1,523,074.68	2,231,112.68

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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	293,772.22	0.00	-100.0%
5) TOTAL, REVENUES			293,772.22	0.00	-100.0%
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	315,263.52	0.00	-100.0%
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			315,263.52	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,491.30)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(21,491.30)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	81,230.71	59,739.41	-26.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			81,230.71	59,739.41	-26.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			81,230.71	59,739.41	-26.5%
2) Ending Net Position, June 30 (E + F1e)			59,739.41	59,739.41	0.0%
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	59,739.41	59,739.41	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	59,992.66		
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			59,992.66		
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)			59,992.66		

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	335.50	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	291,692.27	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,744.45	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			293,772.22	0.00	-100.0%
TOTAL REVENUES			293,772.22	0.00	-100.0%

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	315,263.52	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			315,263.52	0.00	-100.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL EXPENSES			315,263.52	0.00	-100.0%

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	293,772.22	0.00	-100.0%
5) TOTAL, REVENUES			293,772.22	0.00	-100.0%
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		315,263.52	0.00	-100.0%
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			315,263.52	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(21,491.30)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(21,491.30)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	81,230.71	59,739.41	-26.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			81,230.71	59,739.41	-26.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			81,230.71	59,739.41	-26.5%
2) Ending Net Position, June 30 (E + F1e)			59,739.41	59,739.41	0.0%
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	59,739.41	59,739.41	0.0%

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



**Adopted Budget
Technical Review checks
2019 - 20**



JUNE 19, 2019

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27-73825-0000000

July 1 Budget
2019-20 Budget
Technical Review Checks

North Monterey County Unified

Monterey County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

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

FUND	RESOURCE	OBJECT	VALUE
01	0000	7439	-32,710.00

Explanation: Capitalized Interest Payments - financing for capital improvements.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications. PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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July 1 Budget
2018-19 Estimated Actuals
Technical Review Checks

North Monterey County Unified

Monterey County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

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

FUND	RESOURCE	OBJECT	VALUE
01	6230	8699	-47,717.94

Explanation:Correction of PFY accounting for rebates.

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

FUND	RESOURCE	VALUE
------	----------	-------

01 6230 -47,717.94
Explanation:Correction to PFY recording of PFY rebates.

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.



Adopted Budget Assumptions 2019 - 20



JUNE 19, 2019

**North Monterey County Unified School District
2019-20 Budget Assumptions
As of June 13, 2019**

Because there are many unpredictable factors affecting revenues and expenditures, it is important to develop and utilize budget assumptions based on the best information available at the time the budget is adopted. In 2013-14, the Local Control Funding Formula (LCFF), which must be tied to the Local Control Accountability Plan (LCAP) was introduced and replaced the Revenue Limit methodology of funding. In 2018-19, LCFF was fully funded; two years ahead of schedule. This returned districts to the same funding levels from a decade prior -- to 2007-08 levels. Unfortunately, the spending power of all districts throughout California has been eroded due to increasing operating costs, continued escalation of retirement costs, employee compensation demands, and basic classroom materials, like textbooks and technology. The Adopted Budget should be considered a 'snapshot in time' of the financial plan of the District on the date it is adopted. As the school year progresses, variables will change and the budget will have to be updated and approved again by the Board of Trustees. As a starting point, the following assumptions were used for the development of the 2019-20 Adoption Budget.

**Fund 01 - General Fund
REVENUE**

Enrollment: Estimated enrollment is calculated using the cohort survival methodology, and prior years' averages for TK and K:

Grade Span	Est 2019-20 District Enrollment	Unduplicated FRPM/EL/Foster Youth		Unduplicated %
		Total		
TK - 3	1436			
4 - 6	1062			
7 - 8	697			
9 - 12	1398			
Total:	4593	3936		85.70%
NPS & COE	5	5		100.00%
Total:	4598	3941		85.71%

LCFF Revenue: Revenue will be funded based on the 2018-19 uncertified P2 ADA prior year guarantee of 4330.76 and the three year average unduplicated Pupil Count percentage of 86.29%. Other assumptions used to calculate LCFF revenue (using the FCMAT calculator v20.1a) are based on the May Revise.

	2019-20	2020-21	2021-22
Annual COLA	3.26%	3.00%	2.80%
LCFF Gap Closed Percentage	100.00%	100.00%	100.00%

Components of LCFF Revenue:	Projected 2019-20	Projected 2020-21	Projected 2021-22
Base Grant	\$ 35,841,856	\$ 36,983,908	\$ 38,018,620
Grade Span Adjustment (GSA) TK-3	\$ 1,086,709	\$ 1,132,148	\$ 1,163,710
Grade Span Adjustment (GSA) 9-12	\$ 320,187	\$ 325,968	\$ 335,095
TIIG & Transportation Add Ons	\$ 1,484,475	\$ 1,484,475	\$ 1,484,475
Supplemental and Concentration Grant *	\$ 12,255,958	\$ 12,621,668	\$ 12,841,977
Total	\$ 50,989,185	\$ 52,548,167	\$ 53,843,877

* All expenses from the Supplemental and Concentration Grant must align to the State Priorities and must be tied to the LCAP Goals of:

0. Basic Services - Provide safe, secure facilities, transportation, supervision, and adequate staffing materials, & equitable related services.
1. Improving Instruction: Provide high quality, rigorous and equitable instruction that improves academic performance.
2. College & Career Readiness: All students will be College and Career Ready for post-high school placement.
3. Student Engagement: All students will be fully engaged and connected in meaningful ways to school with an emphasis on social-emotional learning.
4. Parent Community Engagement: Parents, community, and staff will be fully engaged in partnerships that result in positive educational outcomes for all students.

EXPENSE

Certificated staffing levels for 2019-20 based on contractual ratios as follows:

Grade	Contract Ratio
TK / K	24.0 : 1.0
1 - 3	24.0 : 1.0
4 - 6	31.0 : 1.0
7 - 8	29.5 : 1.0
9 - 12	31.0 : 1.0

Certificated teacher positions (FTEs) including Special Education at the sites are budgeted as follows:

Name	Unrestricted FTE *	Restricted FTE	Total
District Wide	3.12	1.17	4.29
Castroville Elementary	28.28	1.37	29.65
Echo Valley Elementary	23.26	2.83	26.09
Elkhorn Elementary	27.64	7.52	35.16
Prunedale Elementary	30.38	1.89	32.27
No Monterey County High	61.12	8.48	69.60
Central Bay Contin High	4.83	0.96	5.79
Independent Study	4.00	-	4.00
No Monterey County Middle	28.81	4.94	33.75
Unassigned	2.00	-	2.00
	213.44	29.16	242.60

* Unrestricted budget includes EPA, Grade Span Adjustment, ROP/CTE, and Supplemental/Concentration Grant dollars.

Certificated Counseling, psychologist, speech language and nurse positions (FTEs) at the sites are budgeted as follows:

Name	Unrestricted FTE *	Restricted FTE	Total
District Wide	6.50	4.50	11.00
Castroville Elementary	-	-	-
Echo Valley Elementary	-	-	-
Elkhorn Elementary	-	-	-
Prunedale Elementary	-	-	-
No Monterey County High	5.00	-	5.00
Central Bay Contin High	2.00	-	2.00
Independent Study	-	-	-
No Monterey County Middle	1.00	-	1.00
Unassigned	-	-	-
	14.50	4.50	19.00

Per ESCAPE Bud08a FTE date= 10/01/19 (includes vacancies)

Fiscal Stability Plan was enacted by the Board for the 2018-19 and 2019-20 fiscal year. The following items have been included in the assumptions used for preparing the 2019-20 budget:

	Base Grant	Other Funds	Total
Reduction of positions:	\$ 423,179	\$ 509,444	\$ 932,623
Reduction of supplies, non-employee cap	\$ 521,481	\$ -	\$ 521,481
Reduction of classified substitutes	\$ 50,000	\$ -	\$ 50,000
Swap of funding for ROP/CTE Program	\$ 504,000	\$ (504,000)	\$ -
Total Reductions 2019-20	\$ 1,498,660	\$ 5,444	\$ 1,504,104

Statutory Benefit rates are as follows:

Description	2018-19	2019-20 Projected	Incr/(Decr)
STRS	16.280%	16.700%	0.42%
PERS	18.062%	20.733%	2.67%
Workers Compensation	3.182%	3.233%	0.05%
Unemployment Insurance	0.050%	0.050%	0.00%
Social Security FICA	6.200%	6.200%	0.00%
Medicare	1.450%	1.450%	0.00%

Special Education outside vendor contract expense is based on information provided by Special Education department as follows:

Vendor		Actual 2017-18		Est Actuals 2018-19		Budget 2019-20
Bay School	\$	214,834	\$	241,152	\$	200,000
CCSLI	\$	-	\$	-	\$	2,000
Easter Seals			\$	30,900	\$	52,000
Maxim			\$	138,320	\$	35,000
Mediscan	\$	-	\$	111,970	\$	35,000
Monterey County Office of Education	\$	1,196,922	\$	962,781	\$	1,004,281
Monterey Peninsula Unified School District	\$	30,400	\$	-	\$	118,957
Parent mileage & services reimbursements	\$	-	\$	12,000	\$	31,500
Prof Dev Svcs (DigiCoach, Various Consult.)	\$	-				
Psych Ed Svcs	\$	2,525	\$	-	\$	9,000
WIAT III					\$	1,250
	\$	1,444,681	\$	1,497,123	\$	1,488,988

Services and Other Operating Expense (other than utilities)

Type		Actual 2017-18		Est Actuals 2018-19		Budget 2019-20
Alarm Contracts	\$	157,646.60	\$	66,094.61	\$	49,550.00
Athletic / League Fees	\$	23,731.00	\$	42,158.48	\$	53,501.00
Audit Fees - annual, Fixed Asset, GASB 45	\$	33,390.00	\$	33,880.00	\$	35,000.00
CSBA, ACSA Prof Assoc Dues	\$	39,962.96	\$	30,462.00	\$	34,688.97
Election Fees	\$	261,283.98	\$	3,689.12	\$	2.00
Legal Fees - Negotiations, General, Misc.	\$	238,973.20	\$	130,237.00	\$	134,985.41
Network Support Contracts	\$	30,000.00	\$	-	\$	-
New Teacher Support / Coaching / Induction	\$	48,400.00	\$	59,375.00	\$	57,000.00
Software Renewals/Licensing fees	\$	295,436.00	\$	579,850.00	\$	430,306.00
SRO Costs	\$	109,105.00	\$	250,000.00	\$	587,731.00
Well & Elevator Testing	\$	46,740.53	\$	44,204.57	\$	78,150.00
Total	\$	1,284,669.27	\$	1,239,950.78	\$	1,460,914.38

Transfer out to other funds are as follows:

		Actual 2017-18		Est Actuals 2018-19		Budget 2019-20
To Fund 56 Debt Svc Pmnt (COPs)	\$	-	\$	300,000	\$	1,328,000

Contributions from LCFF to Unrestricted Resources are calculated to be as follows:

		Actual 2017-18		Est Act 2018-19		Budget 2019-20
ROP/CTE*	\$	520,643.00	\$	520,643.00	\$	-
Grade Span Adjustments (K-3)	\$	1,007,912	\$	1,086,951	\$	1,089,430
Grade Span Adjustments (9-12)	\$	285,287	\$	307,086	\$	320,270
Supplemental & Concentration Grant	\$	10,104,040	\$	11,824,450	\$	12,281,306
	\$	11,917,882	\$	13,739,131	\$	13,691,006

*ROP/CTE Transfer now coming from the Supplemental/Concentration grant.

Contributions from LCFF to Unrestricted Resources are calculated to be as follows:

		Actual 2017-18		Est Act 2018-19		Budget 2019-20
Routine Restricted Maintenance	\$	1,662,000	\$	1,730,000	\$	1,873,000
Special Education	\$	4,152,215	\$	4,881,790	\$	5,482,228
	\$	5,814,215	\$	6,611,790	\$	7,355,228

Transportation Expenditures is the total amount required to operate the Transportation Dept, which is partially paid for by the LCFF

Add-On amount of \$1,049,088; the balance is paid from the base grant.

		Actual 2017-18		Est Actual 2018-19		Budget 2019-20
Total Cost	\$	2,228,511	\$	2,306,248	\$	2,578,692
Less Add On	\$	(1,049,088)	\$	(1,049,088)	\$	(1,049,088)
Value of Base Grant Contribution:	\$	1,179,423	\$	1,257,160	\$	1,529,604

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**Adopted Budget
Glossary
2019 - 20**



JUNE 19, 2019

**GLOSSARY
OF
SCHOOL FINANCE TERMS**

ANNUAL ATTENDANCE REPORT	Covers the period July 1 through July 30. This report impacts funding for lottery, ROP, summer school and adult programs.
P-1	1st period attendance report which covers all full school months from July 1 through December 31.
P-2	2nd period attendance report which covers all full school months from July 1 – Mid April. School year funding is based on data submitted on the 2nd period attendance year.
ADULT EDUCATION	Classes for students 18 years or older offered by local high school. State law requires that certain courses, including citizenship and English be offered at no charge. Other classes may carry a fee.
APPORTIONMENTS	Federal or State taxes distributed to school districts or other governmental units according to certain formulas.
APPROPRIATIONS	Funds set aside or budgeted by the State or local school districts for a specific time period and specific purpose.
ASSESSED VALUE	The value of land, homes or business set by the county assessor for property tax purposes.
AVERAGE DAILY ATTENDANCE	The number of students actually present on each school day throughout the year, divided by the total number of school days in the school year. ADA approximates 95% of the average enrollment statewide. School district LCFF income is based on ADA. Beginning in 1998/99 excused absences no longer counted for purposes of calculating revenue.

BASIC AID	The California Constitution guarantees that each school district will receive a minimum amount of State aid, equal to \$120 per ADA or \$2,400 per district, whichever is greater.
BASE GRANT	Amount of revenue generated through the LCFF which is funded Using a tiered amount identified grade spans of K-3, 4-6, 7-8, and 9-12 multiplied by each span's ADA.
CALPADS	California Longitudinal Pupil Achievement Data System
CAPITAL OUTLAY	Amounts paid for the acquisition of fixed assets or additions to fixed assets.
CERTIFICATED EMPLOYEES	Employees who are required by the State to hold teaching credentials, including full-time, part time, substitute or temporary teachers, and most administrators.
CLASSIFIED EMPLOYEES	Employees who are not required to hold teaching credentials, such as school secretaries, custodians, bus drivers, and some management personnel.
CONCENTRATION GRANT	Equal to 50% of the adjusted base grant multiplied by the percentage of unduplicated pupils above 55%.
CERTIFICATE OF PARTICIPATION (COP)	Financing technique that provides long term financing through a lease.
CONTRIBUTION	The use of unrestricted monies to support restricted program expenditures.
COST OF LIVING ADJUSTMENT COLA	An increase in funding for revenue limits or categorical programs. The amount of the COLA may or may not be related to inflationary increases in costs.
DEFERRED MAINTENANCE	Major repairs of buildings and equipment which have been postponed by school districts.
EDUCATION CODE	The body of law which regulates education in California. Additional regulations are contained in the California Administrative Code, Government Code and general statutes.

EXPENDITURES	The costs of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlay.
GAP FUNDING	The amount of new funding allocated annually to reduce the difference between the prior year funding and the district's LCFF Target.
GENERAL FUND	The fund used to finance the ordinary operations of the Local Educational Agency. It is available for any legally authorized purpose.
GRADE SPAN ADJUSTMENT	Additional funds are allocated for the grade spans of K-3 and grades 9-12. The result is added into LCFF calculation.
INTERIM REPORTS	State required reports due in October and January to update budget and expenditures for accountability.
LOCAL CONTROL AND ACCOUNTABILITY PLAN (LCAP)	A district plan required to identify goals and measures progress for student subgroups across multiple performance indicators.
LCFF	Local Control Funding Formula – the new funding model for California Education funding. This new formula provides a base funding to school districts with supplemental funds for low income and English Language Learners. The new model is projected to take 8 years to implement.
LOCAL REVENUE	Revenue sources from interest income, child care programs, reimbursements for special education, administrative services, and food service.
LOTTERY	Money to supplement support for education: It must be used exclusively for the education of pupils and students and no funds shall be spent for acquisition of real property, construction of facilities, financing of research, or any other non-instructional purpose.

MANDATED COSTS	School district expenses which occur because of federal or State laws, decisions of State or federal courts, federal or State administrative regulations, or initiative measures.
PERS	Public Employees' Retirement System funds. State law requires school district employees, school districts, and the State to contribute to the funds.
PROPERTY TAXES AND BASIC AID	Districts receive local property taxes, in varying amounts according to a formula set by the Legislature in 1978. These taxes are part of the district's revenue limit income. When the amount of property taxes exceeds the revenue limit, the district may keep all of it and still receive the State basic aid per ADA.
RAINY DAY STABILIZATION FUND ACT	Proposition 44 established new state budget reserve fund which requires 1.5% of state general fund revenues be placed annually into a reserve fund called the Budget Stabilization Account. Allows for budget reserve withdrawals or deposit suspension Following a gubernatorial finding of a "Budget Emergency"
RESERVES	Funds set aside in a school district budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes. Reserves required by the State are referred to as Designated for Economic Uncertainties.
REVENUE RESTRICTED	Monies that are provided by a Local, State or a Federal donor. The money must be used exclusively in the program in a manner in which the donor has approved.
UNRESTRICTED	Monies that can be used by a District in almost any manner they see fit to provide an education to children.
SPECIAL EDUCATION	Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps.
STATE ALLOCATION BOARD	A State regulatory agency which controls certain State-aided capital outlay and deferred maintenance projects.

STRS

The State Teachers' Retirement System funds. State law requires school district employees, school districts, and the State to contribute to the funds.

**SUPPLEMENTAL
GRANTS**

Equal to 20% of the adjusted base grant multiplied by the percentage of unduplicated pupils.

**SURPLUS
PROPERTY**

Unused school buildings or school sites can be leased or sold. The expenditure of these funds is restricted.