Tahoe Truckee Unified School District

2019-2020 Proposed Budget

June 21, 2019



Executive Summary

Introduction

The California education code requires all school districts to adopt a budget for the 2019 - 2020 school year by July 1, 2019. This budget is to be used as the spending plan for the school year. However, the budget is a living document and will change as conditions in the State vary or as unanticipated needs arise within the local community.

The Governor's State Budget proposal for 2019 - 2020 was released on May 9, 2019. The May Revise changed very little from the original budget proposal in January. While it maintains positive funding levels for K-12 education, the budget addresses signs that the economic recovery of California could be coming to an end. The May Revise includes an additional deposit of $1.2 billion into the Rainy Day Fund, bringing the State reserve to $16.5 billion. The May Revise includes a 3.26% COLA increase to LCFF funding along with additional funding for early childhood learning, full day kindergarten facilities, special education, and a reduction in the CalSTRS employer contribution rate.

At the time of this writing, the Budget Conference Committee has reviewed and proposed changes to the State Budget and the Legislature has given its final approval. The Governor has yet to sign off on the final budget and details for the budget trailer bill are unknown. However, the following highlights what is likely to be included in the Budget and its potential impacts on the District:

1) **LCFF Funding.** TTUSD continues to be a Basic Aid (or community funded) school district in 2019 - 2020. This means our property tax revenue exceeds the minimum base funding level established by the State. Our Property Taxes exceed our LCFF calculation by approximately $16,082,046. The increases to the LCFF included in the State Budget do nothing to improve the financial position of the district. However, the LCFF increases do provide more revenues for the Sierra Expeditionary Learning School (SELS). TTUSD is required to pay the majority of SELS' LCFF revenue through in-lieu tax payments.

2) **Career Technical Education and Incentive Grant (CTEIG) and Strong Workforce Program (SWP) Funding.** The Governor has continued to provide funding for Career Technical Education and Workforce programs. The CTEIG program provides funding for District to develop and sustain CTE pathways while the SWP provides funding to expand on pathway and workforce opportunities to include career exploration, internships, and developing relationships with employers. The District will receive $150,675 in CTEIG funding and $1,242,500 in SWP funding.

3) **CalSTRS Reduction.** The Governors May Revise proposes a reduction in the CalSTRS employer contribution rates from the statutory rate of 18.13% to 16.7% in 2019 - 2020. The proposal also further reduces the 2020 – 2021 rate from 19.1% to 18.1%. The Legislature seems to be in agreement that a reduction to the employer contribution for CalSTRS is needed. However, the Legislature is proposing that the funding allocation for the reductions is split between the CalPERS and CalSTRS employer contributions. The CalSTRS contribution rate that will be approved is

17.1%, a 0.4% increase from the Governor's proposal. We still do not know the rate for CalPERS. Although this budget includes the originally proposed rate of 16.7% for employer CalSTRS contributions we anticipate the discount of the CalPERS contribution rate will offset any cost variance.

4) **Special Education.** The Governor's budget proposal included funding for a Special Education Incentive Grant. This grant would only benefit a small number for school district with high concentrations of unduplicated pupils. The legislature took a more equitable approach and is recommending that the State level up special education to the statewide average of $557.27 per pupil for those Special Education Local Plan Areas that are below this amount. We are uncertain on whether this will provide additional funding.

5) Full Day Kindergarten Facilities. The May Revise included $600 million in one-time funds for the construction or retrofit of classrooms to offer full-day kindergarten programs. This reduced to $300 million by the Legislature. The eligibility criteria for this program has not been identified. If qualified, the District will apply for funding for our expanded kindergarten classrooms at Tahoe Lake Elementary School.

Budget Development

The development of this budget is consistent with the vision, beliefs, goals, and priorities of the Board of Education of the Tahoe Truckee Unified School District. All financial and budgetary decisions were made with consideration of the Board's Belief No. 1: Students are the focus of all decisions.

Major Budget Assumptions

The following is a list of major assumptions used to develop the 2019 - 2020 budget:

1. **Revenue**
    a. Property Tax increases of 5.49% in 2019 - 2020.
    b. Mandated Block grant of $153,583.
    c. No "One-time" funding from State.
    d. No increases to "State Aid" funding (i.e., former categoricals) in out years.
    e. Education Protection Account Funding of $741,560.
    f. Measure AA revenue of $5.7 Million.
    g. Washoe County Tuition of $677,500.
    h. Career Technical Education Incentive Grant (CTEIG) Funding of $150,675.
    i. No Proposition 39 Clean Energy Jobs Act funding.
    j. Forest Reserve funding in 2019 - 2020 of $167,054.
    k. Transfer of $200,000 to the Deferred Maintenance Fund.
    l. Contributions of $238,832 to the Bus Replacement Fund and $125,000 to Tech Replacement Reserve Fund.
    m. STRS On-behalf Contribution revenue of $2,508,199.
    n. Contribution of $16,000 the Musical Instrument Reserve Fund.
    o. Contribution of $201,425 to Measure AA to sustain classroom programs at prior funding levels.

p. Contribution of $2,100,000 for Routine Restricted Maintenance. This represents the required contribution of 3% of total general fund expenditures.
q. In-lieu property tax transfer of $1,697,928 to Sierra Expeditionary Learning School.
r. $1,242,500 in one-time Strong Workforce Program (SWP) funding.

2. **Expenditures**
   a. 1.5% step and column increase for all employee groups.
   b. STRS Employer contribution rates at 16.7% in 2019 - 2020.
   c. PERS Employer contribution rates at 20.733% in 2019 - 2020.
   d. Increase in workers compensation rate from 2.31% to 2.51%.
   e. Intervention and Site Operational funding included.
   f. Housing JPA start-up funding of $85,000.
   g. Education Protection Account funds used for teacher salaries in 2019 - 2020.
   h. $120,000 out of state tuition payment.
   i. $249,326 in carryover from local grants and donations.
   j. Career Technical Education Incentive Grant expenditures of $150,675.
   k. Bus debt service payment of $219,000.
   l. STRS On-behalf Contribution expenditures of $2,508,199.
   m. Chromebook replacement of $172,000.
   n. $737,937 in SWP expenditures.

What's New in This Year's Budget

In addition to the items listed in the expenditure assumptions, the District has added the following positions/expenditures in 2019 - 2020 in order to enhance and support our schools and students:

- $55,000 for a Special Education 0.4 FTE Speech Pathologist teacher due to increased caseloads.
- $68,000 for a 1.0 FTE administrative secretary for Human Resources support.
- $60,309 increase for movement of Bus Drivers from Range 20 to Range 22 on the classified salary schedule per CSEA negotiations.
- $58,000 for additional .6 FTE teacher at Alder Creek Middle School due to growth.
- $44,306 for 0.4 FTE increase to instructional coaches.
- $89,280 for 1.0 FTE increase for new fifth grade teacher at Glenshire Elementary School due to growth.
- $50,165 for additional 0.5 FTE teacher at North Tahoe School due to growth.
- $53,476 for additional 0.5 FTE counselor at Alder Creek Middle School for student support.
- $100,000 increase for workers' compensation insurance.
- $100,000 increase for property and liability insurance.
- $85,000 for initial contribution for Housing JPA startup.
- Increase of $600 to annual District contribution towards health benefits; valued at $303,000.

Financial Summary and Comparisons

Enclosed you will find the 2019 - 2020 proposed budget for TTUSD. The attached budget report is in the Standardized Account Code System (SACS) financial reporting format. This executive summary includes financial data that summarizes and explains the SACS report. The following section provides descriptions of the major funding sources and expenditure categories for the General Fund and highlights the changes and assumptions built into the 2019 - 2020 Proposed Budget.

Estimated Actuals

Throughout the budget cycle there are many revisions applied to the original adopted budget as new information becomes available, including the adoption of the State budget. The district is required to present formal revisions to the adopted budget at specific reporting periods during the year: The First Interim Report includes all budget revisions through October 31, 2018 and is presented in December. The Second Interim Report includes budget revisions as of January 31, 2019 and is reported in March. The Board has already reviewed and approved the First and Second Interim changes to the 2018 - 2019 budget. The last budget revision required by the District is Estimated Actuals which is included in the SACS report alongside the 2019 - 2020 Proposed Budget. Estimated Actuals are staff's best estimate on how we will end the 2018 - 2019 fiscal year. The estimated actuals are not only a way to gauge our ending fund balances, but they also help us determine appropriate budget amounts when building the proposed 2019 - 2020 budget. Since these are the final budget revisions for 2018 - 2019, they are a better indicator when comparing changes to the new budget. Therefore, all variances calculated in the tables and narrative below result from the comparisons between the 2018 - 2019 estimated actuals and the 2019 - 2020 Proposed Budget. However, we have also included the 2018 - 2019 original budget numbers as an additional reference when reviewing the proposed budget.

Revenue

Overall, the 2019 - 2020 budget shows an increase in revenue of $2,382,274 when compared to the 2018 - 2019 estimated actuals. This increase is mainly due to: 1) increases in property tax revenues, 2) decrease in Career Technical Education Incentive Grants (CTEIG), 3) a large decrease in one-time discretionary funding from the State, 4) increase of $1,242,500 in new SWP funding, and 5) various reductions of funding from the State, federal funds and local revenue. Please review the summaries below.

1. **Property Taxes/State Aid/EPA (LCFF Sources):** The majority of revenue in this category is property taxes. Property taxes consist of homeowner's exemptions, timber yield taxes, secured roll taxes, and unsecured roll taxes. This also includes State Aid from former categorical programs, Education Protection Account Funding and the in-lieu tax obligation paid to Sierra Expeditionary Learning School. Overall, this category increased $2,624,211 or 5.2%. This is mostly as a result of increases in property tax revenues. The following provides more detail of the funding sources included in this category.
    a. Property Taxes: This category is our main source of unrestricted general fund revenues. Increases in property taxes are dependent upon the performance of the local real estate market (i.e., sales of existing homes and commercial properties) and new residential and commercial construction projects in our area. It is estimated that the assessed values of properties within the District will increase by 5.49% in 2019 - 2020. This translates to an overall increase of 5.49% or $2,617,880 in new property tax revenues for 2019 - 2020.

b. Former Redevelopment Agency (RDA) revenues: The district receives revenue from the RDA in the form of community funds and residual tax allocations. We are projecting an increase of $78,059 in RDA revenues for 2019 - 2020.
c. Education Protection Account (EPA): EPA funding was authorized by the passage of Proposition 30 and later extended by Proposition 55. EPA funding was intended to backfill funding shortages for school district revenue limits and prevent future cuts to K-12 schools. The language of Proposition 30 also provided that no school district would receive less than $200 per student. This exclusively benefits Basic Aid school districts that do not receive LCFF funding. We anticipate $741,560 in EPA funding for the 2019 - 2020 budget, an increase of $3,204.
d. Transfers to Charter School: We currently fund the general purpose entitlement grants for SELS through our property tax collections. This is called our in-lieu property tax obligation. SELS is funded according to the LCFF model. The per student LCFF funding amounts are updated by the State annually. When the State increases the LCFF funding, our in-lieu tax obligation increases, thereby reducing our overall property taxes. This year the Governor proposes to continue closing the funding gap towards full LCFF implementation. In 2019 - 2020 our in-lieu property tax transfer is estimated at $1,697,928, an increase of $34,932 from 2018 - 2019.
e. Transfers to Deferred Maintenance: In order to ensure that there is adequate funding to perform long-term maintenance projects, the District makes annual transfers to the Deferred Maintenance Fund. This budget includes a $200,000 contribution to this fund for the purposes of deferred maintenance projects.

2. **Federal Revenue:** This revenue category consists of funding for all Federal programs to include: Title I, Title II, Title III, and IDEA (Federal Special Education Grants). Federal funding has increased by $1,858 due to the following:
    a. Reduction of $2,914 from the 2018 – 2019 Title I award.
    b. Reduction of $5,144 from the 2018 – 2019 Title III award.
    c. Increase of $10,000 in IDEA funding.

3. **State Revenue:** This revenue source is composed of numerous categorical programs (Lottery revenues, mandate block grant, mental health programs, etc.). State revenue has decreased by $188,631 for the 2019 - 2020 year. This increase is attributed to:
    a. $664,152 decrease in one-time discretionary funding (mandate reimbursement dollars). The Governor's 2019 - 2020 May Revision did not include any one-time discretionary funding.
    b. Increase of $130,436 in STRS On-behalf Contribution revenues which are offset by the same amount in expenditures.
    c. Increase of $9,604 in Mandate Block Grant funding. The district has an option to receive mandated cost reimbursements through a block grant program or continue with a standard claims process through the State. Since reimbursements for mandated cost using the standard process are unpredictable and infrequent, the district will elect to participate in the block grant in 2019 - 2020.

d. Lottery funding is projected to be approximately $802,536 for 2019 - 2020, a decrease of $9,881 from 2018 - 2019. This decrease is not a reduction in revenue. In 2018 - 2019 we received a prior year adjustment of lottery revenue that will not repeat in 2019 - 2020.
e. Career Technical Education Incentive Grant (CTEIG): The District has been awarded $150,675, a decrease of $236,784 from the 2018 - 2019 year. This funding is part of a ongoing grant from the State to assist school districts in establishing and implementing CTE pathways for our students. This is fourth year of the program. These funds will be used to fund a portion of Career Technical Education (CTE) staffing.
f. Drought Response Outreach Program for Schools (DROPS): The DROPS grant is a program developed by the State Water Resources Control Board that provides financial assistance for school districts to perform projects that address storm water pollution and enhance water conservation. We performed these projects as part of our site work for the reconstruction projects at Truckee High School and Kings Beach Elementary School. We anticipate receiving approximately $468,857 in DROPS funding in 2018 – 2019 and no DROPS funding in 2019 – 2020. This represents a decrease of $468,857 from 2018 - 2019.
g. Increase of $1,242,500 in SWP grant funding.
h. Decrease of $171,914 in State funding for the Low Performing Student Block Grant. This one-time grant was awarded in 2018 – 2019 but will be spent in 2019 – 2020.
i. Decrease of $24,227 for Classified Employee Professional Development Block Grant. Carryover funds from this grant have been budgeted in 2019 – 2020.

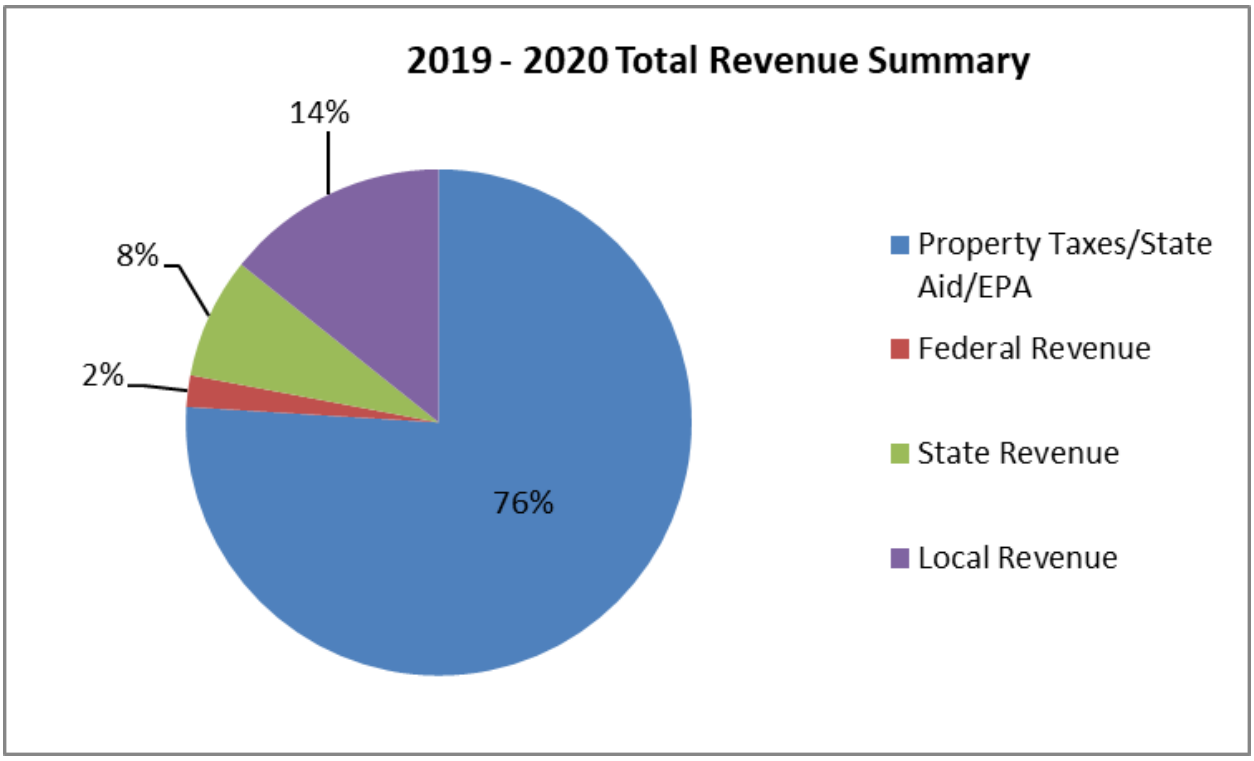
4. **Local Revenue:** Major components of this revenue source include the Measure AA parcel tax, RDA pass-thru funding, facility use fees, interagency fees, local grants and special education funding. The local revenues have decreased by $55,164 or 0.6% for the 2019 - 2020 fiscal year. However, the 2019 - 2020 budget does not include many of the grants and donations that were received from local organizations and community members during the 2018 - 2019 school year (e.g., Excellence in Education, PTO, etc). These grants and donations are not guaranteed and will be included in the budget as they are received. Major changes in local revenue include:

    a. Measure AA Parcel Tax: In 2018 voters approved a nine-year extension of the Measure A parcel tax (now Measure AA) along with an increase of the tax from $135 to $148 per parcel. The estimated revenues from Measure A are expected to be $5.7 Million. This is an increase of $556,202 over the prior year.
    b. RDA Pass-through funds: In addition to the RDA funding noted in the Property Tax/State Aid/EPA sources section, the district also receives additional revenue from the RDA. This funding is restricted and can only be used for capital improvements. We anticipate an increase of $19,448 due to property value growth.
    c. Interagency Agreements: Most of this revenue is related to fees charged to SELS for providing services and facilities. There are no changes to the fee structure in 2019 - 2020.
    d. Decrease of $140,977 in bus replacement grants received in 2018 - 2019 from the Northern Sierra Air Quality Management District.
    e. Decrease of $350,088 from 2018 - 2019 donations not included in 2019 - 2020.
    f. Decrease of $150,294 in Excellence in Ed grants not included in 2019 - 2020.
    g. $60,000 increase in local special education funding due to COLA increase.

The table below and graph on the next page summarize the anticipated revenue for 2019 - 2020.

2019 - 2020 Proposed Budget
Unrestricted and Restricted Revenues

Revenue	2018 - 2019 Original Budget	2018 - 2019 Est. Actuals	2019 - 2020 Proposed Budget	Variance of Proposed Budget & Est. Actuals
Property Taxes/State Aid/EPA	$ 48,776,462	$ 50,401,655	$ 53,025,866	$ 2,624,211
Federal Revenue	$ 1,226,166	$ 1,403,423	$ 1,405,281	$ 1,858
State Revenue	$ 5,442,825	$ 5,585,519	$ 5,396,888	$ (188,631)
Local Revenue	$ 8,997,907	$ 10,013,384	$ 9,958,220	$ (55,164)
Total Revenue	**$ 64,443,360**	**$ 67,403,981**	**$ 69,786,255**	**$ 2,382,274**



Expenditures

The district projects expenditures to be $69,753,021 million in 2019 - 2020. The largest portion of the budget is allocated for personnel. Salaries and benefits account for 84.1% of the budget. The 2019 - 2020 budget shows a decrease in expenditures of approximately $688,530 from the 2018 - 2019 estimated actuals. This decrease is attributed to a variety of increases and decreases in different expenditure categories. The following is breakdown of the different general fund expenditure categories along with assumptions used for the estimating expenditures.

1. **Certificated Salaries:** This category includes salaries and wages for all teachers, certificated specialists, site and certificated administrators, substitutes, and psychologists. The salaries for certificated staff will increase by $373,203 in the 2019 - 2020 fiscal year. This increase is mainly attributed to added positions/staffing noted earlier in "What's New in This Year's Budget" section of the budget, as well as step and column adjustments. There are also some attrition savings realized in 2019 - 2020 from retirees which offset a portion of the new position costs. The increase includes:
    a. $282,000 in additional staffing as noted in "What's New".
    b. Step and Column Increase of $565.583 (estimate).
    c. $425,886 decrease for attrition savings due to retirements.

2. **Classified Salaries:** These expenditures include all non-certificated district support staff to include district office personnel, bus drivers, maintenance and custodial staff, site support staff, instructional aids, classified management, and others. Classified salaries increased by $366,148 in 2019 - 2020. Although there were some minor staffing changes within the classified ranks much of this increase is due to:
    a. $211,071 estimate for step and column
    b. Increase of $45,136 for 1.0 FTE Administrative Secretary for Human Resources.
    c. Increase of estimated $47,000 for movement of bus drivers from Range 20 to Range 22 on the salary schedule.
    d. Remaining amount is attributed to vacancy savings realized in 2018 - 2019 that have been added back into budget.

3. **Employee Benefits:** This expenditure area includes all payments relating to payroll taxes (social security, unemployment insurance, Medicare, etc.), retirement plans (i.e., CALPERS, STRS), and health and welfare benefits. The rates for payroll taxes are determined by the State and federal Government. The rates for CALPERS and STRS are determined each year by the individual retirement plans. The Governor's Budget proposal includes an increase in the STRS rate to 16.7%; an increase of 0.42%. The CALPERs rate has been set at 20.733% an additional 2.671% over the 2018 - 2019 rate. The health and welfare benefit caps for all employees are: $8,900 annually for employee only, $10,300 annually for employee plus one, and $14,100 annually for employees plus family. In 2019 - 2020, employee benefits have increased approximately $1,364,425. The increase is due to the following:
    a. STRS and PERS increases: The estimated costs for the STRS and PERs rate increases are $123,343 and $297,671, respectively.
    b. Increase of $130,436 to recognize the State's STRS on-behalf contributions.
    c. $303,000 increase in health and welfare benefits costs due to $600 annual increase in District contribution for health benefits. This was part of a negotiated agreement with bargaining units.
    d. Increase in workers' compensation rate amounting to $100,000.
    e. The remaining variance is a result of additional payroll liabilities and health and welfare benefits from the increases in certificated and classified salaries, added positions, and recapture of 2018 – 2019 vacancies.

4. **Books and Supplies:** The 2019 - 2020 budget for materials and supplies shows an overall decrease of approximately $919,197 when compared to 2018 - 2019 estimated actuals. Some of the major budget changes in this category are:
    a. Decrease of $748,000 for the 2018 - 2019 English Language Arts textbook adoption.
    b. Decrease of $60,390 from various grants and donations in 2018 - 2019.
    c. Decrease of $75,000 for staff computer replacement in 2018 – 2019.
    d. Decrease of $115,000 from Measure AA for computer lab replacement.
    e. Decrease of $56,141 for materials and equipment funded by CTEIG.
    f. Increase of $102,227 for materials and equipment funded by SWP.
    g. Decrease of $60,172 in Routine Restricted Maintenance from redistribution into other categories.
    h. Increase of $12,993 from Employee Professional Development Block Grant carry over.
    i. Miscellaneous re-allocations of site operational funds and other programs.

5. **Services and Other Operating Expenditures:** This category includes expenditures for professional services, legal counsel, utilities, repairs, and service contracts. Overall, there is a decrease of $837,872 in services and operating expenditures. Changes to the 2019 - 2020 budget include:
    a. Reduction of $8,200 for Beginning teacher Support and Assessment (BTSA).
    b. $34,341 increase in Title II professional development.
    c. $20,414 decrease in professional development for CTE staff funded by CTEIG.
    d. $78,600 decrease in transportation for athletics.
    e. $139,000 reduction in legal fees.
    f. $110,262 decrease in services paid from local grants and donations in 2018 - 2019.
    g. Decrease of $65,000 for Parcel Tax consultants and elections.
    h. Decrease of $164,000 in snow removal cost.
    i. $9,200 decrease for safety consultants.
    j. $59,928 increase for technology licenses.
    k. $31,000 decrease for general consultants (e.g., inventory, parcel tax support).
    l. $200,000 reduction in special education non-public school placements.
    m. $186,000 decrease for maintenance repairs and re-allocation to salaries.
    n. $85,000 increase for Housing JPA initial contribution.
    o. $12,499 increase in transportation repairs.
    p. Increase of $100,000 for property and liability insurance.
    q. $138,391 decrease in utilities.
    r. Reduction of $129,666 for licenses and professional development associated with ELA adoption.
    s. Decrease of $48,154 for antivirus licenses and technology upgrades purchased in 2018 – 2019.
    t. Increase of $97,635 for SWP licenses and professional development/trainings.
    u. Increase of $164,653 for Low Performing Student Block Grant carry over funds.
    v. Increase of $33,831 in Measure AA allocations.
    w. The remaining balance consists of miscellaneous re-allocations of funding to other expenditure categories.

6. **Capital Outlay:** All building and capital improvements as well as large equipment purchases are within this category. We expect a decrease of $1,025,723 in capital outlay in 2019 - 2020.
    a. Decrease of $77,000 for vehicles purchased in 2018 - 2019.
    b. Reduction of $321,589 in Proposition 39 clean energy projects performed in 2018 - 2019.
    c. Decrease of $142,770 for bus purchase paid for with grants in 2018 - 2019.
    d. Decrease of $434,734 in DROPS projects at Truckee High School and Kings Beach Elementary School.
    e. Decrease of $32,700 for copiers purchased in 2018 - 2019.
    f. Decrease of $14,736 for piano purchased with Excellence in Education grants.
    g. $100,000 has been budgeted for general equipment.

7. **Other Outgo:** This category combines debt service payments and indirect costs (allowable transfers from restricted programs to the unrestricted general fund for providing administrative services). The 2019 - 2020 budget includes $622,066 in expenditures in this category, a decrease of $16,590. It includes out of State tuition payments to Washoe County of $120,000 and charges for special education services provided by Placer County Office of Education (PCOE). The remaining portions of these expenditures are related to capital lease payments associated with Phase II of the phone/communications system upgrade projects and debt service for bus financings.

8. **Other Financing Sources/Uses:** This category includes transfers (or contributions) from the unrestricted general fund to programs in other funds such as pre-school, food service and the STEPP program. These expenditures are expected to decrease by approximately $26,104.
    a. $12,914 increase to the pre-school program for salary increases and program contributions.
    b. $21,241 to STEPP for salary and staffing increases.
    c. $60,259 decrease to Food Service contribution due to staffing changes in anticipated revenue increases.

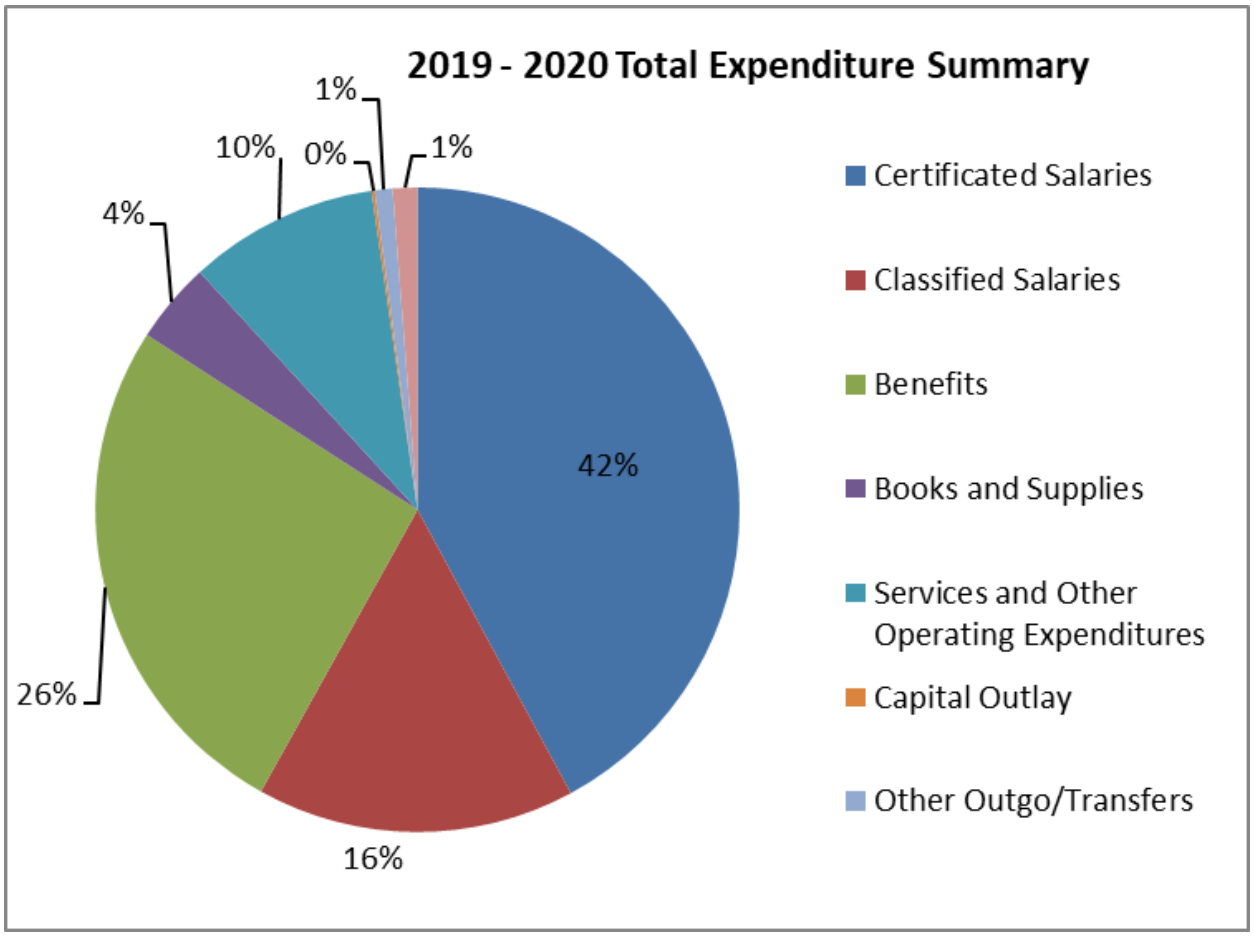
9. **Contributions:** These are the contributions from the unrestricted general fund to restricted general fund programs such as special education and maintenance. There is an increase to contributions in the amount of $493,558 in 2019 - 2020 compared to the 2018 - 2019 estimated actuals. This is due to increased staffing and salaries in the special education program. In addition, we have increased the contribution to the Routine Restricted Maintenance Account by $100,000 and are contributing $201,445 to Measure AA to sustain classroom programs at prior year funding levels.

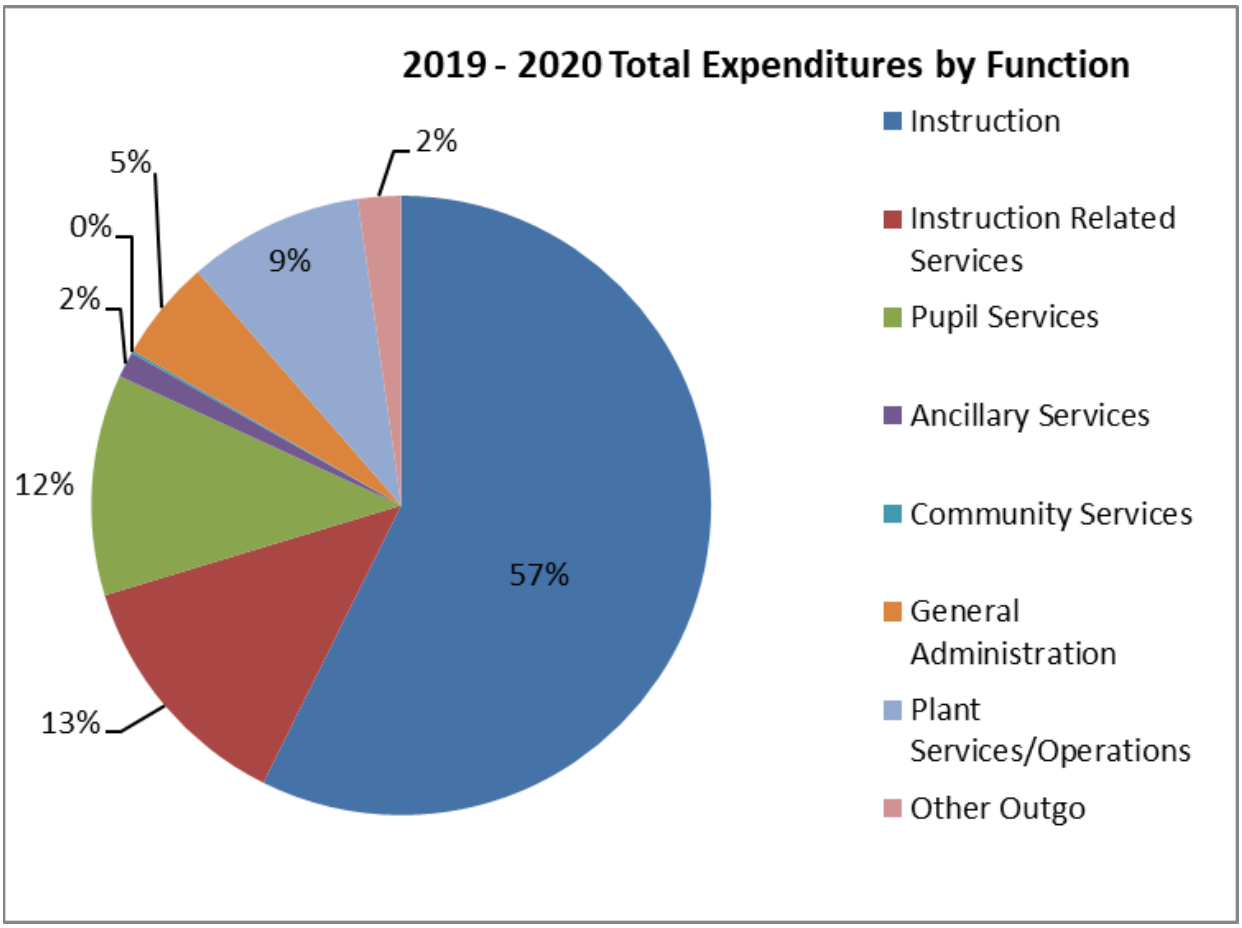
On the next page is a table summarizing the expenditures for 2018 - 2019 estimated actuals and the 2019 - 2020 proposed budget.

2019 - 2020 Proposed Budget
Unrestricted and Restricted Expenditures

Expenditures	2018 - 2019 Original Budget	2018 - 2019 Est. Actuals	2019 - 2020 Proposed Budget	Variance of Proposed Budget & Est. Actuals
Certificated Salaries	$ 27,489,352	$ 28,994,409	$ 29,367,612	$ 373,203
Classified Salaries	$ 10,522,881	$ 10,778,406	$ 11,144,554	$ 366,148
Benefits	$ 16,332,159	$ 16,803,356	$ 18,167,781	$ 1,364,425
Books and Supplies	$ 3,530,588	$ 3,755,391	$ 2,836,194	$ (919,197)
Services and Other Operating Expenditures	$ 6,126,623	$ 7,482,542	$ 6,644,670	$ (837,872)
Capital Outlay	$ 736,697	$ 1,132,523	$ 106,800	$ (1,025,723)
Other Outgo	$ 736,761	$ 696,761	$ 706,761	$ 10,000
Transfers of Indirect Cost	$ (89,709)	$ (91,285)	$ (84,695)	$ 6,590
Other Financing Sources	$ 851,122	$ 889,448	$ 863,344	$ (26,104)
Contributions	$ -	$ -	$ -	$ -
Total Expenditures	**$ 66,236,474**	**$ 70,441,551**	**$ 69,753,021**	**$ (688,530)**

The charts below and on the next page illustrate how the district spends its money, both by category and by function.





Education Protection Account (Proposition 55) Requirement

Proposition 55 requires that the use of EPA funds be determined by the governing board at an open public meeting. It is the opinion of the California Department of Education that this can be incorporated into the annual budget adoption. EPA revenues and expenditures are included in the 2019 - 2020 Proposed Budget. All EPA funds will be used exclusively to cover teacher salaries. An expenditure plan has been included in the section following the narrative.

Fund Balance and Reserves

Board Policy 3100 establishes a minimum reserve for the district:

Recognizing the unique status of the district as a basic aid district and that ending balance is a one-time funding source, the district will maintain a reserve for economic uncertainty greater than the minimum required by law.

Based upon recommendations of the Governmental Accounting Standards Board, Government Finance Officers Association, California Department of Education's Standardized Account Code Structure (SACS) forum, and the Placer County Office of Education the District shall maintain a reserve for economic uncertainty that falls between a range of 10% and 16%. These measurements are a percentage of current year budgeted expenditures of the general fund. At no time should the minimum reserve for economic

uncertainty fall below 10%. If this occurs the School Board shall direct the Superintendent Chief Learning Officer or designee to make plans to replenish the reserve for economic uncertainty within two fiscal years.

The School Board shall have discretion as to the use of the reserve for economic uncertainty, and as a part of the approval of the annual budget shall review this policy.

Board Policy No. 3100 effectively establishes a target minimum REU of 10.0% and an acceptable range of 10.0% to 16.0%. The projected Reserve for Economic Uncertainties (REU) is $6,777,520 in 2019 - 2020 which represents 9.72% of total budgeted expenditures and other outgo. In addition to this reserve, there are estimated ending fund balances of $1,310,073 in "Restricted" and $2,046,148 in "Other Assigned" designations. The other assigned designation includes $1,666,895 million in the board designated instructional materials reserve fund, $257,471 in the technology replacement reserve and $121,250 in MAA. The REU decreased by approximately $395,383 from 2018 - 2019 estimated actuals due to increased expenditures and contributions to designated balances. This alerts the district that the district will have to continue to monitor deficit spending in future years. The components of fund balance for 2018 - 2019 and 2019 - 2020 are shown in the table on the next page.

Fund Balance	**2018 - 2019 Original Budget**	**2018 - 2019 Est. Actuals**	**2019 - 2020 Proposed Budget**
Restricted	$ 749,621	$ 1,004,893	$ 1,310,073
Unrestricted			
Reserve for Economic Uncertainty and Basic Aid	$ 7,050,962	$ 7,149,873	$ 6,777,520
Reserve for Cash, Stores and Prepaid Expense	$ 60,000	$ 96,385	$ 60,000
Designated			
(Inst. Materials Reserve, MAA, Bus and Tech Reserves)	$ 1,676,110	$ 1,909,356	$ 2,046,148
Undesignated	$ -	$ -	$ -
Unrestricted Subtotal	**$ 8,787,072**	**$ 9,155,614**	**$ 8,883,668**
Total Ending Balance	**$ 9,536,693**	**$ 10,160,507**	**$ 10,193,741**
Reserve for Economic Uncertainty and Basic Aid	**10.65%**	**10.15%**	**9.72%**

Multi-Year Projections

As a requirement of AB 1200, school districts are required to prepare a multi-year projection that includes the current fiscal year as well as the two subsequent fiscal years. Districts are required to show that they can meet their financial obligations in all three years while maintaining the state mandated reserve for economic uncertainty. The multi-year projection is a planning tool that allows districts ample time to make changes if fiscal insolvency appears in the horizon. The multi-year projection (Form MYP) for 2019 - 2020 documents that the District will be able to meet its financial obligations in all three years. However, the current year budget and multi-year projections show evidence that the district is deficit spending in its unrestricted general fund. To curtail deficit spending and balance the budget, the District will be required to make expenditure reductions in future fiscal years. Based on current revenue and expenditure

projections, the District estimates that approximately $500,000 in reductions are needed in order balance the budget and to maintain a minimum 10% REU. The District is prepared to make $500,000 in ongoing reductions in 2020 - 2021 if revenues do not increase beyond current projections. The multi-year projection assumes that attrition savings of approximately $125,000 will be realized in 2019 – 2020 and 2020 - 2021. Some of the other major assumptions used in the multi-year projections are as follows:

1. **Revenue**
    a. Property Tax increases of 3.25% in 2020 – 2021 and 2021 - 2022.
    b. Increased liability of charter school payment of $50,920 in 2020 - 2021 and an additional $48,905 in 2021 - 2022.
    c. Mandated Block grant ongoing.
    d. No one-time discretionary funding from the State.
    e. No increase to State funding in out years.
    f. COLA increases of 3.0 % in 2020 - 2021 and 2.8% in 2021 - 2022 on "Other State Revenues" and local special education funding.
    g. Education Protection Account (Prop 30) Funding continues in all years.
    h. Forest Reserve funding in 2020 - 2021 and 2021 – 2022.
    i. Measure AA parcel tax funding relatively flat in out years.
    j. CTEIG funding ongoing.
    k. Contribution to Deferred Maintenance of $200,000 ongoing.
    l. Annual contribution to facilities program financing of $250,000 starting in 2020 -2021.
    m. No SWP funding after 2020 – 2021.

2. **Expenditures**
    a. No salary increases.
    b. STRS Employer contribution rates at 18.4% in 2020 - 2021 and 18.10% in 2021 - 2022.
    c. PERS Employer contribution rates at 23.6% in 2020 - 2021 and 24.9% in 2021 - 2022.
    d. Site operational funding included in all years.
    e. No new staffing in out years.
    f. Additional $20,000 contribution for Routine Restricted Maintenance in 2020 – 2021 and $45,000 in 2021 - 2022 to bring to 3% requirement.
    g. Step and column estimated at 1.5% per year.
    h. Bus Replacement in all years.
    i. Annual Chromebook replacement of $140,000 in all years.
    j. Reduction to contribution of $100,000 in 2020 - 2021 for food Service.
    k. Attrition reductions of $125,000 annually.
    l. EPA funds used for teacher salaries in all years.
    m. Ongoing reductions of $500,000 in 2020 - 2021.
    n. CTEIG funding of $150,675 in out years.
    o. Contributions of $260,367 in 2020 – 2021 and $286,698 in 2021 – 2022 to Measure AA programs.
    p. $360,000 staff computer replacement in 2020 - 2021.
    q. 2% annual increases in unrestricted materials and supplies purchases and services and other operating expenditures.

r. Debt service for 2017 – 2018 bus financing paid in full in 2019 – 2020. Expenditures will shift to capital outlay in 2020 -2021.
s. $45,000 in election expenditures in 2020 – 2021.
t. No SWP expenditures after 2020 – 2021. Staffing funded by SWP will be reabsorbed in unrestricted General Fund.
u. Removal of one-time Housing JPA contribution in 2020 – 2021.

The projection of multi-year ending fund balances a shown below.

2019 - 2020 TTUSD Proposed Budget
Multi-Year Projection Ending Fund Balances

Fund Balance	2018 - 2019 Est. Actuals	2019 - 2020 Projected	2020 - 2021 Projected	2021 - 2022 Projected
Restricted	$ 1,004,893	$ 1,310,073	$ 1,063,050	$ 1,330,446
Unrestricted				
Reserve for Economic Uncertainty and Basic Aid	$ 7,149,873	$ 6,777,520	$ 7,032,845	$ 7,563,162
Reserve for Cash, Stores and Prepaid Expense	$ 96,385	$ 60,000	$ 60,000	$ 60,000
Designated				
(Inst. Materials Reserve, MAA, Bus and Tech Reserves)	$ 1,909,356	$ 2,046,148	$ 1,811,148	$ 1,601,430
Undesignated	$ -	$ -	$ -	$ -
Unrestricted Subtotal	**$ 9,155,614**	**$ 8,883,668**	**$ 8,903,993**	**$ 9,224,592**
Total Ending Balance	**$ 10,160,507**	**$ 10,193,741**	**$ 9,967,044**	**$ 10,555,037**
Reserve for Economic Uncertainty and Basic Aid	**10.15%**	**9.72%**	**9.95%**	**10.58%**

New Reserve Requirement

In accordance with Education Code 42127, beginning in the 2015–16 fiscal year, the governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties shall at the public hearing, provide all of the following for public review and discussion:

(i) The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.

(ii) The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.

(iii) A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties.

The excess reserves for 2019 - 2020 and the two subsequent fiscal years are as follows:

	2019 - 2020	2020 - 2021	2021 - 2022
Assigned and Unassigned Ending Fund Balances	$ 8,823,668	$ 8,843,993	$ 9,164,592
Minimum Recommended Reserve (3% of Total General Fund Expenditures)	$ 2,092,590	$ 2,119,845	$ 2,145,424
Excess of Minimum Reserves	**$ 6,731,078**	**$ 6,724,148**	**$ 7,019,168**

The District feels it is necessary to maintain a reserve range of 10-16 % of total general fund expenditures which are in excess of the 3% minimum required reserve level. The excess reserves are needed for the following reasons:

1) Protection from property tax declines. The majority of TTUSD revenue is comprised of local property taxes. Property values are vulnerable during economic downturns which can result in large decreases of property tax revenues for the district.

2) To address increased staffing as a result of enrollment growth.

3) Increased liability for employer contributions for STRS and PERS.

4) Purchasing large equipment vital to educational program (e.g., buses, custodial equipment, CTE equipment, etc.).

5) Maintaining a high credit rating which results in lower interest cost to taxpayers for long term debt.

6) Maintaining positive cash balances and eliminating the need to borrow funds.

7) Protection from potential future State education cuts directed at Basic Aid Districts (e.g., Basic Aid Fair Share).

8) School facilities maintenance and improvements.

9) Instructional materials adoptions to implement California Common Core State Standards.

Other Funds

The district utilizes several other funds in the course of its operations. These funds are separate from the main general operating fund (Fund 01-Genral Fund).

A. Fund 11 (Adult Education Fund) - The District has received funding from the Adult Education Block Grant through the Sierra Joint Consortium for Adult Education and the federal Workforce Innovation and Opportunity Act. This funding is used to support adult education, workforce training, our PIQE program and testing for adults pursuing a GED. The District plans to spend $230,881 in 2019 - 2020.

B. Fund 12 (Child Development Fund) - This fund is used for our State pre-school program as well as the STEPP program. A total of $571,921 is budgeted for program expenditures in 2019 - 2020.

C. Fund 13 (Cafeteria Fund) - This fund is used to perform all transactions pertaining to the food service program. The District anticipates $1,756,079 in total program expenditures.

D. Fund 14 (Deferred Maintenance) - This fund is used for large scale building repair and component replacement. The District continues to contribute $200,000 to this fund. The 2019 - 2020 includes a total of $203,250 in expenditures for large scale maintenance repairs.

E. Fund 21 (Building Fund) - This fund is reserved for capital improvements funded by general obligation bonds. The district uses this fund for facilities projects funded by Measure E and Measure U. The District has budgeted $66,685,860 for project expenditures in 2019 - 2020. This includes:
    a. Measure U Projects - $38,914,972
        i. Truckee Elementary School Modernization and New Construction.
        ii. Truckee High School Modernization and Expansion.

    b. Measure E Projects - $27,770,888
        i. Tahoe Lake Elementary School Phase II Modernization and New Construction.
        ii. Kings Beach Elementary School Modernization and New Construction.

F. Fund 25 (Capital Facilities Fund) - This fund is restricted for fees collected by developers. The fees are used to perform growth related facilities projects around the district. The District estimates that we will collect $2.3 million in fees in 2019 - 2020. We have budgeted $154,465 for the administration of developer fees, planning, and State School Facilities Program eligibility analysis and application processing. It also includes $2.5 Million to contribute to Measure E and Measure U projects.

Education Protection Expenditure Plan

2019 - 2020 Education Protection Account
Program by Resource Report
Expenditures by Function- Detail

Expenditures Through: June 30, 2019
For Fund 01, Resource 1400 Education Protection Account

Description	Function Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	$ -
Revenue Limit Sources	8010-8099	$ 739,060.00
Federal Revenue	8100-8299	
Other State Revenue	8300-8599	
Other Local Revenue	8600-8799	
All Other Financing Sources and Contributions	8900-8999	
Deferred Revenue	9650	
TOTAL AVAILABLE		**$ 739,060.00**
EXPENDITURES AND OTHER FINANCING USES (Objects 1000-7999)		
Instruction		
Instruction Related Services (Teacher Salaries)	1000-1999	$ 739,060.00
Instructional Supervision and Administration	2100-2150	
AU of a Multidistrict SELPA	2200	
Instructional Library, Media, and Technology	2420	
Other Instrucitonal Resources	2490-2495	
School Administration	2700	
Pupil Services		
Guidance and Counseling Services	3110	
Psychological Services	3120	
Attendance and Social Work Services	3130	
Health Services	3140	
Speech and Pathology and Audiology Services	3150	
Pupil Testing Services	3160	
Pupil Transportation	3600	
Food Services	3700	
Other Pupil Services	3900	
Ancillary Services	4000-4999	
Community Services	5000-5999	
Enterprise	6000-6999	
General Administration	7000-7999	
Plant Services	8000-8999	
Other Outgo	9000-9999	
TOTAL EXPENDITURES AND OTHER FINANCING USES		**$ 739,060.00**
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		**$ -**

Certifications

ANNUAL BUDGET REPORT:
July 1, 2019 Budget Adoption

Insert "X" in applicable boxes:

[X] 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.

[X] 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:

Place: 11603 Donner Pass Road
Date: June 14, 2019

Adoption Date: June 21, 2019

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

Public Hearing:

Place: 11603 Donner Pass Road
Date: June 19, 2019
Time: 05:30 PM

Contact person for additional information on the budget reports:

Name: Todd Rivera
Telephone: (530) 582-2500

Title: Executive Director of Business Services
E-mail: trivera@ttusd.or

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		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?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 19, 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

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

(___) 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 21, 2019

For additional information on this certification, please contact:

Name: Todd Rivera

Title: Executive Director of Business Services

Telephone: (530) 582-2500

E-mail: trivera@ttusd.org

Fund 01
Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	49,938,519.00	463,136.00	50,401,655.00	52,552,730.00	473,136.00	53,025,866.00	5.2%
2) Federal Revenue		8100-8299	225,254.00	1,178,169.00	1,403,423.00	225,254.00	1,180,027.00	1,405,281.00	0.1%
3) Other State Revenue		8300-8599	1,399,129.00	4,186,390.00	5,585,519.00	747,700.00	4,649,188.00	5,396,888.00	-3.4%
4) Other Local Revenue		8600-8799	2,213,177.00	7,800,207.00	10,013,384.00	2,042,745.00	7,915,475.00	9,958,220.00	-0.6%
5) TOTAL, REVENUES			53,776,079.00	13,627,902.00	67,403,981.00	55,568,429.00	14,217,826.00	69,786,255.00	3.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	20,773,449.00	8,220,960.00	28,994,409.00	20,772,715.00	8,594,897.00	29,367,612.00	1.3%
2) Classified Salaries		2000-2999	8,154,806.00	2,623,600.00	10,778,406.00	8,398,350.00	2,746,204.00	11,144,554.00	3.4%
3) Employee Benefits		3000-3999	10,622,114.00	6,181,242.00	16,803,356.00	11,372,175.00	6,795,606.00	18,167,781.00	8.1%
4) Books and Supplies		4000-4999	2,093,635.00	1,661,756.00	3,755,391.00	1,390,245.00	1,445,949.00	2,836,194.00	-24.5%
5) Services and Other Operating Expenditures		5000-5999	4,483,838.00	2,998,704.00	7,482,542.00	3,948,943.00	2,695,727.00	6,644,670.00	-11.2%
6) Capital Outlay		6000-6999	354,025.00	778,498.00	1,132,523.00	100,500.00	6,300.00	106,800.00	-90.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	348,673.00	348,088.00	696,761.00	358,673.00	348,088.00	706,761.00	1.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(206,867.00)	115,582.00	(91,285.00)	(228,507.00)	143,812.00	(84,695.00)	-7.2%
9) TOTAL, EXPENDITURES			46,623,673.00	22,928,430.00	69,552,103.00	46,113,094.00	22,776,583.00	68,889,677.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,152,406.00	(9,300,528.00)	(2,148,122.00)	9,455,335.00	(8,558,757.00)	896,578.00	-141.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	889,448.00	0.00	889,448.00	863,344.00	0.00	863,344.00	-2.9%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,370,379.00)	8,370,379.00	0.00	(8,863,937.00)	8,863,937.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,259,827.00)	8,370,379.00	(889,448.00)	(9,727,281.00)	8,863,937.00	(863,344.00)	-2.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,107,421.00)	(930,149.00)	(3,037,570.00)	(271,946.00)	305,180.00	33,234.00	-101.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,263,035.00	1,935,042.00	13,198,077.00	9,155,614.00	1,004,893.00	10,160,507.00	-23.0%
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)			11,263,035.00	1,935,042.00	13,198,077.00	9,155,614.00	1,004,893.00	10,160,507.00	-23.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,263,035.00	1,935,042.00	13,198,077.00	9,155,614.00	1,004,893.00	10,160,507.00	-23.0%
2) Ending Balance, June 30 (E + F1e)			9,155,614.00	1,004,893.00	10,160,507.00	8,883,668.00	1,310,073.00	10,193,741.00	0.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	53,033.40	0.00	53,033.40	30,000.00	0.00	30,000.00	-43.4%
Prepaid Items		9713	23,673.29	7,040.00	30,713.29	10,000.00	0.00	10,000.00	-67.4%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	997,853.00	997,853.00	0.00	1,310,073.00	1,310,073.00	31.3%
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	1,886,003.99	0.00	1,886,003.99	2,046,148.00	0.00	2,046,148.00	8.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,172,903.32	0.00	7,172,903.32	6,777,520.00	0.00	6,777,520.00	-5.5%
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 Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	20,037,544.61	(6,837,895.26)	13,199,649.35				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,000.00	0.00	2,000.00				
c) in Revolving Cash Account		9130	20,000.00	0.00	20,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	94,633.38	23,664.75	118,298.13				
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	53,033.40	0.00	53,033.40				
7) Prepaid Expenditures		9330	23,673.29	7,040.00	30,713.29				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			20,230,884.68	(6,807,190.51)	13,423,694.17				
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	57,216.39	2,481.08	59,697.47				
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	244.38	0.00	244.38				
6) TOTAL, LIABILITIES			57,460.77	2,481.08	59,941.85				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			20,173,423.91	(6,809,671.59)	13,363,752.32				

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	1,906,330.00	0.00	1,906,330.00	1,906,330.00	0.00	1,906,330.00	0.0%
Education Protection Account State Aid - Current Year		8012	738,356.00	0.00	738,356.00	741,560.00	0.00	741,560.00	0.4%
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	357,648.00	0.00	357,648.00	375,531.00	0.00	375,531.00	5.0%
Timber Yield Tax		8022	24,895.00	0.00	24,895.00	26,139.00	0.00	26,139.00	5.0%
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	46,343,089.00	0.00	46,343,089.00	48,892,744.00	0.00	48,892,744.00	5.5%
Unsecured Roll Taxes		8042	981,955.00	0.00	981,955.00	1,031,053.00	0.00	1,031,053.00	5.0%
Prior Years' Taxes		8043	9,031.00	0.00	9,031.00	9,031.00	0.00	9,031.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,390,211.00	0.00	1,390,211.00	1,468,270.00	0.00	1,468,270.00	5.6%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			51,751,515.00	0.00	51,751,515.00	54,450,658.00	0.00	54,450,658.00	5.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(150,000.00)		(150,000.00)	(200,000.00)		(200,000.00)	33.3%
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	(1,662,996.00)	0.00	(1,662,996.00)	(1,697,928.00)	0.00	(1,697,928.00)	2.1%
Property Taxes Transfers		8097	0.00	463,136.00	463,136.00	0.00	473,136.00	473,136.00	2.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			49,938,519.00	463,136.00	50,401,655.00	52,552,730.00	473,136.00	53,025,866.00	5.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	496,091.00	496,091.00	0.00	496,091.00	496,091.00	0.0%
Special Education Discretionary Grants		8182	0.00	135,189.00	135,189.00	0.00	145,189.00	145,189.00	7.4%
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	167,054.00	0.00	167,054.00	167,054.00	0.00	167,054.00	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		241,562.00	241,562.00		241,562.00	241,562.00	0.0%
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		62,620.00	62,620.00		59,706.00	59,706.00	-4.7%
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 Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		70,715.00	70,715.00		65,571.00	65,571.00	-7.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		17,640.00	17,640.00		17,174.00	17,174.00	-2.6%
Career and Technical Education	3500-3599	8290		16,992.00	16,992.00		17,374.00	17,374.00	2.2%
All Other Federal Revenue	All Other	8290	58,200.00	137,360.00	195,560.00	58,200.00	137,360.00	195,560.00	0.0%
TOTAL, FEDERAL REVENUE			225,254.00	1,178,169.00	1,403,423.00	225,254.00	1,180,027.00	1,405,281.00	0.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	808,131.00	0.00	808,131.00	153,583.00	0.00	153,583.00	-81.0%
Lottery - Unrestricted and Instructional Materials		8560	590,998.00	221,419.00	812,417.00	581,117.00	221,419.00	802,536.00	-1.2%
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		198,816.00	198,816.00		192,960.00	192,960.00	-2.9%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		387,459.00	387,459.00		150,675.00	150,675.00	-61.1%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	3,378,696.00	3,378,696.00	13,000.00	4,084,134.00	4,097,134.00	21.3%
TOTAL, OTHER STATE REVENUE			1,399,129.00	4,186,390.00	5,585,519.00	747,700.00	4,649,188.00	5,396,888.00	-3.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & 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	5,182,203.00	5,182,203.00	0.00	5,718,405.00	5,718,405.00	10.3%
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	432,212.00	432,212.00	0.00	451,660.00	451,660.00	4.5%
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	125,000.00	0.00	125,000.00	125,000.00	0.00	125,000.00	0.0%
Leases and Rentals		8650	81,000.00	0.00	81,000.00	81,000.00	0.00	81,000.00	0.0%
Interest		8660	199,545.00	0.00	199,545.00	203,545.00	0.00	203,545.00	2.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	226,172.00	0.00	226,172.00	228,172.00	0.00	228,172.00	0.9%
Interagency Services		8677	115,986.00	197,000.00	312,986.00	115,986.00	197,000.00	312,986.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	782,974.00	1,005,030.00	1,788,004.00	611,542.00	504,648.00	1,116,190.00	-37.6%
Tuition		8710	682,500.00	0.00	682,500.00	677,500.00	0.00	677,500.00	-0.7%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		983,762.00	983,762.00		1,043,762.00	1,043,762.00	6.1%
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			2,213,177.00	7,800,207.00	10,013,384.00	2,042,745.00	7,915,475.00	9,958,220.00	-0.6%
TOTAL, REVENUES			53,776,079.00	13,627,902.00	67,403,981.00	55,568,429.00	14,217,826.00	69,786,255.00	3.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	16,657,186.00	6,272,629.00	22,929,815.00	16,656,930.00	6,530,228.00	23,187,158.00	1.1%
Certificated Pupil Support Salaries		1200	730,595.00	1,424,338.00	2,154,933.00	684,195.00	1,566,998.00	2,251,193.00	4.5%
Certificated Supervisors' and Administrators' Salaries		1300	2,577,282.00	117,236.00	2,694,518.00	2,613,092.00	107,785.00	2,720,877.00	1.0%
Other Certificated Salaries		1900	808,386.00	406,757.00	1,215,143.00	818,498.00	389,886.00	1,208,384.00	-0.6%
TOTAL, CERTIFICATED SALARIES			20,773,449.00	8,220,960.00	28,994,409.00	20,772,715.00	8,594,897.00	29,367,612.00	1.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	602,629.00	1,512,788.00	2,115,417.00	527,643.00	1,543,825.00	2,071,468.00	-2.1%
Classified Support Salaries		2200	3,515,989.00	442,050.00	3,958,039.00	3,699,890.00	494,638.00	4,194,528.00	6.0%
Classified Supervisors' and Administrators' Salaries		2300	1,116,539.00	53,493.00	1,170,032.00	1,173,445.00	53,656.00	1,227,101.00	4.9%
Clerical, Technical and Office Salaries		2400	2,366,763.00	151,211.00	2,517,974.00	2,456,891.00	202,243.00	2,659,134.00	5.6%
Other Classified Salaries		2900	552,886.00	464,058.00	1,016,944.00	540,481.00	451,842.00	992,323.00	-2.4%
TOTAL, CLASSIFIED SALARIES			8,154,806.00	2,623,600.00	10,778,406.00	8,398,350.00	2,746,204.00	11,144,554.00	3.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,350,588.00	3,674,947.00	7,025,535.00	3,481,754.00	3,890,467.00	7,372,221.00	4.9%
PERS		3201-3202	1,399,569.00	486,037.00	1,885,606.00	1,701,321.00	584,326.00	2,285,647.00	21.2%
OASDI/Medicare/Alternative		3301-3302	870,354.00	316,549.00	1,186,903.00	898,455.00	337,155.00	1,235,610.00	4.1%
Health and Welfare Benefits		3401-3402	3,521,405.00	1,457,595.00	4,979,000.00	3,781,150.00	1,705,114.00	5,486,264.00	10.2%
Unemployment Insurance		3501-3502	13,677.00	5,129.00	18,806.00	13,974.00	5,357.00	19,331.00	2.8%
Workers' Compensation		3601-3602	630,188.00	237,232.00	867,420.00	700,710.00	269,099.00	969,809.00	11.8%
OPEB, Allocated		3701-3702	802,734.00	0.00	802,734.00	759,763.00	0.00	759,763.00	-5.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	33,599.00	3,753.00	37,352.00	35,048.00	4,088.00	39,136.00	4.8%
TOTAL, EMPLOYEE BENEFITS			10,622,114.00	6,181,242.00	16,803,356.00	11,372,175.00	6,795,606.00	18,167,781.00	8.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	775,528.00	187,460.00	962,988.00	47,073.00	186,998.00	234,071.00	-75.7%
Books and Other Reference Materials		4200	723.00	0.00	723.00	723.00	0.00	723.00	0.0%
Materials and Supplies		4300	1,125,891.00	1,321,697.00	2,447,588.00	1,248,808.00	1,180,334.00	2,429,142.00	-0.8%
Noncapitalized Equipment		4400	191,493.00	152,599.00	344,092.00	93,641.00	78,617.00	172,258.00	-49.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,093,635.00	1,661,756.00	3,755,391.00	1,390,245.00	1,445,949.00	2,836,194.00	-24.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	250,830.00	115,546.00	366,376.00	236,376.00	157,255.00	393,631.00	7.4%
Dues and Memberships		5300	107,459.00	2,539.00	109,998.00	110,581.00	2,460.00	113,041.00	2.8%
Insurance		5400 - 5450	345,596.00	54.00	345,650.00	440,596.00	54.00	440,650.00	27.5%
Operations and Housekeeping Services		5500	1,539,184.00	0.00	1,539,184.00	1,400,893.00	0.00	1,400,893.00	-9.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	76,159.00	768,146.00	844,305.00	62,316.00	589,785.00	652,101.00	-22.8%
Transfers of Direct Costs		5710	(321,346.00)	321,346.00	0.00	(331,236.00)	331,236.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(417.00)	523.00	106.00	337.00	313.00	650.00	513.2%
Professional/Consulting Services and Operating Expenditures		5800	2,353,301.00	1,785,369.00	4,138,670.00	1,883,508.00	1,609,443.00	3,492,951.00	-15.6%
Communications		5900	133,072.00	5,181.00	138,253.00	145,572.00	5,181.00	150,753.00	9.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,483,838.00	2,998,704.00	7,482,542.00	3,948,943.00	2,695,727.00	6,644,670.00	-11.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	756,323.00	756,323.00	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	354,025.00	22,175.00	376,200.00	100,500.00	6,300.00	106,800.00	-71.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			354,025.00	778,498.00	1,132,523.00	100,500.00	6,300.00	106,800.00	-90.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	110,000.00	28,000.00	138,000.00	120,000.00	28,000.00	148,000.00	7.2%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service Debt Service - Interest		7438	16,216.00	35,764.00	51,980.00	16,216.00	35,764.00	51,980.00	0.0%
Other Debt Service - Principal		7439	222,457.00	284,324.00	506,781.00	222,457.00	284,324.00	506,781.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			348,673.00	348,088.00	696,761.00	358,673.00	348,088.00	706,761.00	1.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(115,582.00)	115,582.00	0.00	(143,812.00)	143,812.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(91,285.00)	0.00	(91,285.00)	(84,695.00)	0.00	(84,695.00)	-7.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(206,867.00)	115,582.00	(91,285.00)	(228,507.00)	143,812.00	(84,695.00)	-7.2%
TOTAL, EXPENDITURES			46,623,673.00	22,928,430.00	69,552,103.00	46,113,094.00	22,776,583.00	68,889,677.00	-1.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	200,517.00	0.00	200,517.00	234,672.00	0.00	234,672.00	17.0%
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	688,931.00	0.00	688,931.00	628,672.00	0.00	628,672.00	-8.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			889,448.00	0.00	889,448.00	863,344.00	0.00	863,344.00	-2.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(8,370,379.00)	8,370,379.00	0.00	(8,863,937.00)	8,863,937.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,370,379.00)	8,370,379.00	0.00	(8,863,937.00)	8,863,937.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,259,827.00)	8,370,379.00	(889,448.00)	(9,727,281.00)	8,863,937.00	(863,344.00)	-2.9%

Fund 01
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	49,938,519.00	463,136.00	50,401,655.00	52,552,730.00	473,136.00	53,025,866.00	5.2%
2) Federal Revenue		8100-8299	225,254.00	1,178,169.00	1,403,423.00	225,254.00	1,180,027.00	1,405,281.00	0.1%
3) Other State Revenue		8300-8599	1,399,129.00	4,186,390.00	5,585,519.00	747,700.00	4,649,188.00	5,396,888.00	-3.4%
4) Other Local Revenue		8600-8799	2,213,177.00	7,800,207.00	10,013,384.00	2,042,745.00	7,915,475.00	9,958,220.00	-0.6%
5) TOTAL, REVENUES			53,776,079.00	13,627,902.00	67,403,981.00	55,568,429.00	14,217,826.00	69,786,255.00	3.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		24,831,434.00	15,299,341.00	40,130,775.00	24,121,846.00	15,878,948.00	40,000,794.00	-0.3%
2) Instruction - Related Services	2000-2999		6,957,285.00	1,671,285.00	8,628,570.00	7,197,913.00	1,847,474.00	9,045,387.00	4.8%
3) Pupil Services	3000-3999		5,330,261.00	2,490,159.00	7,820,420.00	5,565,357.00	2,478,887.00	8,044,244.00	2.9%
4) Ancillary Services	4000-4999		1,074,773.00	11,725.00	1,086,498.00	927,645.00	11,925.00	939,570.00	-13.5%
5) Community Services	5000-5999		10,000.00	618.00	10,618.00	95,000.00	618.00	95,618.00	800.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,424,785.00	130,528.00	3,555,313.00	3,514,236.00	158,596.00	3,672,832.00	3.3%
8) Plant Services	8000-8999		4,646,462.00	2,976,686.00	7,623,148.00	4,332,424.00	2,052,047.00	6,384,471.00	-16.2%
9) Other Outgo	9000-9999	Except 7600-7699	348,673.00	348,088.00	696,761.00	358,673.00	348,088.00	706,761.00	1.4%
10) TOTAL, EXPENDITURES			46,623,673.00	22,928,430.00	69,552,103.00	46,113,094.00	22,776,583.00	68,889,677.00	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,152,406.00	(9,300,528.00)	(2,148,122.00)	9,455,335.00	(8,558,757.00)	896,578.00	-141.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	889,448.00	0.00	889,448.00	863,344.00	0.00	863,344.00	-2.9%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,370,379.00)	8,370,379.00	0.00	(8,863,937.00)	8,863,937.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,259,827.00)	8,370,379.00	(889,448.00)	(9,727,281.00)	8,863,937.00	(863,344.00)	-2.9%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals Unrestricted (A)	2018-19 Estimated Actuals Restricted (B)	2018-19 Estimated Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,107,421.00)	(930,149.00)	(3,037,570.00)	(271,946.00)	305,180.00	33,234.00	-101.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	11,263,035.00	1,935,042.00	13,198,077.00	9,155,614.00	1,004,893.00	10,160,507.00	-23.0%
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)			11,263,035.00	1,935,042.00	13,198,077.00	9,155,614.00	1,004,893.00	10,160,507.00	-23.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,263,035.00	1,935,042.00	13,198,077.00	9,155,614.00	1,004,893.00	10,160,507.00	-23.0%
2) Ending Balance, June 30 (E + F1e)			9,155,614.00	1,004,893.00	10,160,507.00	8,883,668.00	1,310,073.00	10,193,741.00	0.3%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	53,033.40	0.00	53,033.40	30,000.00	0.00	30,000.00	-43.4%
Prepaid Items		9713	23,673.29	7,040.00	30,713.29	10,000.00	0.00	10,000.00	-67.4%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	997,853.00	997,853.00	0.00	1,310,073.00	1,310,073.00	31.3%
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	1,886,003.99	0.00	1,886,003.99	2,046,148.00	0.00	2,046,148.00	8.5%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,172,903.32	0.00	7,172,903.32	6,777,520.00	0.00	6,777,520.00	-5.5%
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
3311	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School	0.00	3,536.00
5640	Medi-Cal Billing Option	12,144.00	2,082.00
6300	Lottery: Instructional Materials	38.00	76.00
6388	Strong Workforce Program	0.00	504,563.00
6512	Special Ed: Mental Health Services	258.00	3,291.00
7311	Classified School Employee Professional Development Block Grant	19,016.00	0.00
7510	Low-Performing Students Block Grant	171,914.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,100.00	100,001.00
9010	Other Restricted Local	793,383.00	696,524.00
Total, Restricted Balance		997,853.00	1,310,073.00

Other Funds

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	70,048.00	70,048.00	0.0%
3) Other State Revenue		8300-8599	145,000.00	160,833.00	10.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			215,048.00	230,881.00	7.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	52,267.00	11,000.00	-79.0%
2) Classified Salaries		2000-2999	90,454.00	176,585.00	95.2%
3) Employee Benefits		3000-3999	46,512.00	37,992.00	-18.3%
4) Books and Supplies		4000-4999	46,484.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	36,460.00	0.00	-100.0%
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	8,824.00	5,304.00	-39.9%
9) TOTAL, EXPENDITURES			281,001.00	230,881.00	-17.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(65,953.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(65,953.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,258.00	19,305.00	-77.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,258.00	19,305.00	-77.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,258.00	19,305.00	-77.4%
2) Ending Balance, June 30 (E + F1e)			19,305.00	19,305.00	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	12,818.00	12,818.00	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	6,487.00	6,487.00	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	54,822.22		
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			54,822.22		
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	(0.17)		
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			(0.17)		
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)			54,822.39		

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	70,048.00	70,048.00	0.0%
TOTAL, FEDERAL REVENUE			70,048.00	70,048.00	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	145,000.00	160,833.00	10.9%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			145,000.00	160,833.00	10.9%

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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
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	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			215,048.00	230,881.00	7.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	52,267.00	11,000.00	-79.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
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			52,267.00	11,000.00	-79.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	67,926.00	135,440.00	99.4%
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	22,250.00	41,145.00	84.9%
Other Classified Salaries		2900	278.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			90,454.00	176,585.00	95.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	8,507.00	1,837.00	-78.4%
PERS		3201-3202	16,221.00	8,275.00	-49.0%
OASDI/Medicare/Alternative		3301-3302	7,633.00	13,660.00	79.0%
Health and Welfare Benefits		3401-3402	10,700.00	9,420.00	-12.0%
Unemployment Insurance		3501-3502	70.00	95.00	35.7%
Workers' Compensation		3601-3602	3,255.00	4,705.00	44.5%
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	126.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			46,512.00	37,992.00	-18.3%
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	46,484.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			46,484.00	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	2,710.00	0.00	-100.0%
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		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	544.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	33,206.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36,460.00	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	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	8,824.00	5,304.00	-39.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,824.00	5,304.00	-39.9%
TOTAL, EXPENDITURES			281,001.00	230,881.00	-17.8%

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					
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	70,048.00	70,048.00	0.0%
3) Other State Revenue		8300-8599	145,000.00	160,833.00	10.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			215,048.00	230,881.00	7.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		163,796.00	149,267.00	-8.9%
2) Instruction - Related Services	2000-2999		101,881.00	76,310.00	-25.1%
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		8,824.00	5,304.00	-39.9%
8) Plant Services	8000-8999		6,500.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			281,001.00	230,881.00	-17.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(65,953.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(65,953.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	85,258.00	19,305.00	-77.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			85,258.00	19,305.00	-77.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,258.00	19,305.00	-77.4%
2) Ending Balance, June 30 (E + F1e)			19,305.00	19,305.00	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	12,818.00	12,818.00	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	6,487.00	6,487.00	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
6391	Adult Education Program	12,818.00	12,818.00
Total, Restricted Balance		12,818.00	12,818.00

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	186,118.00	177,231.00	-4.8%
4) Other Local Revenue		8600-8799	168,909.00	161,268.00	-4.5%
5) TOTAL, REVENUES			355,027.00	338,499.00	-4.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	366,275.00	376,310.00	2.7%
3) Employee Benefits		3000-3999	170,222.00	188,917.00	11.0%
4) Books and Supplies		4000-4999	27,311.00	500.00	-98.2%
5) Services and Other Operating Expenditures		5000-5999	3,303.00	350.00	-89.4%
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	8,914.00	5,844.00	-34.4%
9) TOTAL, EXPENDITURES			576,025.00	571,921.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(220,998.00)	(233,422.00)	5.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,517.00	234,672.00	17.0%
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			200,517.00	234,672.00	17.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,481.00)	1,250.00	-106.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,481.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,481.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,481.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	1,250.00	New
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	1,250.00	New
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	(199,864.16)		
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			(199,864.16)		
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)			(199,864.16)		

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	186,118.00	177,231.00	-4.8%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			186,118.00	177,231.00	-4.8%
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	168,909.00	161,268.00	-4.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			168,909.00	161,268.00	-4.5%
TOTAL, REVENUES			355,027.00	338,499.00	-4.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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 Instructional Salaries		2100	327,198.00	337,145.00	3.0%
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	39,077.00	39,165.00	0.2%
TOTAL, CLASSIFIED SALARIES			366,275.00	376,310.00	2.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	63,267.00	74,510.00	17.8%
OASDI/Medicare/Alternative		3301-3302	25,977.00	27,051.00	4.1%
Health and Welfare Benefits		3401-3402	72,601.00	77,800.00	7.2%
Unemployment Insurance		3501-3502	169.00	176.00	4.1%
Workers' Compensation		3601-3602	7,844.00	8,876.00	13.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	364.00	504.00	38.5%
TOTAL, EMPLOYEE BENEFITS			170,222.00	188,917.00	11.0%
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	27,311.00	500.00	-98.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			27,311.00	500.00	-98.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	605.00	350.00	-42.1%
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	900.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,348.00	0.00	-100.0%
Communications		5900	450.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,303.00	350.00	-89.4%
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%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	8,914.00	5,844.00	-34.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,914.00	5,844.00	-34.4%
TOTAL, EXPENDITURES			576,025.00	571,921.00	-0.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	200,517.00	234,672.00	17.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,517.00	234,672.00	17.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			200,517.00	234,672.00	17.0%

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	186,118.00	177,231.00	-4.8%
4) Other Local Revenue		8600-8799	168,909.00	161,268.00	-4.5%
5) TOTAL, REVENUES			355,027.00	338,499.00	-4.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		566,661.00	566,077.00	-0.1%
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		8,914.00	5,844.00	-34.4%
8) Plant Services	8000-8999		450.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			576,025.00	571,921.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(220,998.00)	(233,422.00)	5.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,517.00	234,672.00	17.0%
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			200,517.00	234,672.00	17.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,481.00)	1,250.00	-106.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,481.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,481.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,481.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	1,250.00	New
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	1,250.00	New
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
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	747,019.00	797,019.00	6.7%
3) Other State Revenue		8300-8599	76,253.00	72,953.00	-4.3%
4) Other Local Revenue		8600-8799	277,435.00	257,435.00	-7.2%
5) TOTAL, REVENUES			1,100,707.00	1,127,407.00	2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	757,494.00	743,347.00	-1.9%
3) Employee Benefits		3000-3999	344,677.00	369,721.00	7.3%
4) Books and Supplies		4000-4999	578,856.00	534,400.00	-7.7%
5) Services and Other Operating Expenditures		5000-5999	35,064.00	35,064.00	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	73,547.00	73,547.00	0.0%
9) TOTAL, EXPENDITURES			1,789,638.00	1,756,079.00	-1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(688,931.00)	(628,672.00)	-8.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	688,931.00	628,672.00	-8.7%
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			688,931.00	628,672.00	-8.7%

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	55,368.00	55,368.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,368.00	55,368.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,368.00	55,368.00	0.0%
2) Ending Balance, June 30 (E + F1e)			55,368.00	55,368.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	55,367.62	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	0.38	55,368.00	14570426.3%
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	(832,116.27)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	500.00		
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	(30.00)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	55,367.62		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(776,278.65)		
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	3,385.41		
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			3,385.41		
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)			(779,664.06)		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	747,019.00	797,019.00	6.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			747,019.00	797,019.00	6.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	76,253.00	72,953.00	-4.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			76,253.00	72,953.00	-4.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	270,000.00	250,000.00	-7.4%
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%
Fees and Contracts					
Interagency Services		8677	2,435.00	2,435.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,000.00	5,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			277,435.00	257,435.00	-7.2%
TOTAL, REVENUES			1,100,707.00	1,127,407.00	2.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	558,072.00	541,398.00	-3.0%
Classified Supervisors' and Administrators' Salaries		2300	153,094.00	153,679.00	0.4%
Clerical, Technical and Office Salaries		2400	46,328.00	48,270.00	4.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			757,494.00	743,347.00	-1.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	126,366.00	139,081.00	10.1%
OASDI/Medicare/Alternative		3301-3302	53,735.00	53,054.00	-1.3%
Health and Welfare Benefits		3401-3402	147,687.00	159,555.00	8.0%
Unemployment Insurance		3501-3502	351.00	347.00	-1.1%
Workers' Compensation		3601-3602	16,286.00	17,432.00	7.0%
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	252.00	252.00	0.0%
TOTAL, EMPLOYEE BENEFITS			344,677.00	369,721.00	7.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	59,679.00	59,679.00	0.0%
Noncapitalized Equipment		4400	17,138.00	838.00	-95.1%
Food		4700	502,039.00	473,883.00	-5.6%
TOTAL, BOOKS AND SUPPLIES			578,856.00	534,400.00	-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	2,930.00	2,930.00	0.0%
Dues and Memberships		5300	1,234.00	1,234.00	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	7,949.00	7,949.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(650.00)	(650.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	23,096.00	23,096.00	0.0%
Communications		5900	505.00	505.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,064.00	35,064.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	73,547.00	73,547.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			73,547.00	73,547.00	0.0%
TOTAL, EXPENDITURES			1,789,638.00	1,756,079.00	-1.9%

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	688,931.00	628,672.00	-8.7%
(a) TOTAL, INTERFUND TRANSFERS IN			688,931.00	628,672.00	-8.7%
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)			688,931.00	628,672.00	-8.7%

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	747,019.00	797,019.00	6.7%
3) Other State Revenue		8300-8599	76,253.00	72,953.00	-4.3%
4) Other Local Revenue		8600-8799	277,435.00	257,435.00	-7.2%
5) TOTAL, REVENUES			1,100,707.00	1,127,407.00	2.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,716,091.00	1,682,532.00	-2.0%
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		73,547.00	73,547.00	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			1,789,638.00	1,756,079.00	-1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(688,931.00)	(628,672.00)	-8.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	688,931.00	628,672.00	-8.7%
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			688,931.00	628,672.00	-8.7%

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	55,368.00	55,368.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			55,368.00	55,368.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			55,368.00	55,368.00	0.0%
2) Ending Balance, June 30 (E + F1e)			55,368.00	55,368.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	55,367.62	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	0.38	55,368.00	14570426.3%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	0.38	55,368.00
Total, Restricted Balance		0.38	55,368.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	150,000.00	200,000.00	33.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,250.00	3,250.00	0.0%
5) TOTAL, REVENUES			153,250.00	203,250.00	32.6%
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	137,500.00	203,250.00	47.8%
6) Capital Outlay		6000-6999	6,705.00	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			144,205.00	203,250.00	40.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,045.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,045.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,313.00	26,358.00	52.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,313.00	26,358.00	52.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,313.00	26,358.00	52.2%
2) Ending Balance, June 30 (E + F1e)			26,358.00	26,358.00	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	26,358.00	26,358.00	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	(106,513.85)		
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			(106,513.85)		
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)			(106,513.85)		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	150,000.00	200,000.00	33.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			150,000.00	200,000.00	33.3%
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	3,250.00	3,250.00	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			3,250.00	3,250.00	0.0%
TOTAL, REVENUES			153,250.00	203,250.00	32.6%

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	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	137,500.00	203,250.00	47.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			137,500.00	203,250.00	47.8%
CAPITAL OUTLAY					
Land Improvements		6170	6,705.00	0.00	-100.0%
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			6,705.00	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			144,205.00	203,250.00	40.9%

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	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	150,000.00	200,000.00	33.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,250.00	3,250.00	0.0%
5) TOTAL, REVENUES			153,250.00	203,250.00	32.6%
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		144,205.00	203,250.00	40.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			144,205.00	203,250.00	40.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,045.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,045.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,313.00	26,358.00	52.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,313.00	26,358.00	52.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,313.00	26,358.00	52.2%
2) Ending Balance, June 30 (E + F1e)			26,358.00	26,358.00	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	26,358.00	26,358.00	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
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	1,011,111.00	406,736.00	-59.8%
5) TOTAL, REVENUES			1,011,111.00	406,736.00	-59.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	561,323.50	485,144.00	-13.6%
3) Employee Benefits		3000-3999	197,206.50	201,403.00	2.1%
4) Books and Supplies		4000-4999	16,583.00	16,583.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	271,483.00	863,903.00	218.2%
6) Capital Outlay		6000-6999	59,616,750.00	65,118,827.00	9.2%
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			60,663,346.00	66,685,860.00	9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(59,652,235.00)	(66,279,124.00)	11.1%
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	40,000,000.00	New
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	40,000,000.00	New

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(59,652,235.00)	(26,279,124.00)	-55.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	103,419,274.00	43,767,039.00	-57.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,419,274.00	43,767,039.00	-57.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,419,274.00	43,767,039.00	-57.7%
2) Ending Balance, June 30 (E + F1e)			43,767,039.00	17,487,915.00	-60.0%
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	43,767,039.00	17,487,915.00	-60.0%
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	55,803,504.91		
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			55,803,504.91		
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	42,936.79		
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			42,936.79		
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)			55,760,568.12		

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	1,011,111.00	406,736.00	-59.8%
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			1,011,111.00	406,736.00	-59.8%
TOTAL, REVENUES			1,011,111.00	406,736.00	-59.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	68,283.50	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	49,506.00	49,624.00	0.2%
Clerical, Technical and Office Salaries		2400	84,130.00	87,786.00	4.3%
Other Classified Salaries		2900	359,404.00	347,734.00	-3.2%
TOTAL, CLASSIFIED SALARIES			561,323.50	485,144.00	-13.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	(0.50)	0.00	-100.0%
PERS		3201-3202	93,347.00	98,794.00	5.8%
OASDI/Medicare/Alternative		3301-3302	38,863.00	34,936.00	-10.1%
Health and Welfare Benefits		3401-3402	51,724.00	54,980.00	6.3%
Unemployment Insurance		3501-3502	272.00	236.00	-13.2%
Workers' Compensation		3601-3602	12,232.00	11,625.00	-5.0%
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	769.00	832.00	8.2%
TOTAL, EMPLOYEE BENEFITS			197,206.50	201,403.00	2.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,386.00	12,386.00	0.0%
Noncapitalized Equipment		4400	4,197.00	4,197.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,583.00	16,583.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,176.00	17,176.00	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	13,392.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	240,915.00	846,727.00	251.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			271,483.00	863,903.00	218.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	213,419.00	75,329.00	-64.7%
Buildings and Improvements of Buildings		6200	57,087,430.00	62,727,597.00	9.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	2,315,901.00	2,315,901.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			59,616,750.00	65,118,827.00	9.2%
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			60,663,346.00	66,685,860.00	9.9%

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	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	40,000,000.00	New
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	40,000,000.00	New
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	40,000,000.00	New

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,011,111.00	406,736.00	-59.8%
5) TOTAL, REVENUES			1,011,111.00	406,736.00	-59.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		60,396,346.00	66,418,860.00	10.0%
9) Other Outgo	9000-9999	Except 7600-7699	267,000.00	267,000.00	0.0%
10) TOTAL, EXPENDITURES			60,663,346.00	66,685,860.00	9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(59,652,235.00)	(66,279,124.00)	11.1%
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	40,000,000.00	New
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	40,000,000.00	New

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(59,652,235.00)	(26,279,124.00)	-55.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	103,419,274.00	43,767,039.00	-57.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,419,274.00	43,767,039.00	-57.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,419,274.00	43,767,039.00	-57.7%
2) Ending Balance, June 30 (E + F1e)			43,767,039.00	17,487,915.00	-60.0%
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	43,767,039.00	17,487,915.00	-60.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
9010	Other Restricted Local	43,767,039.00	17,487,915.00
Total, Restricted Balance		43,767,039.00	17,487,915.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,680,000.00	2,380,000.00	-11.2%
5) TOTAL, REVENUES			2,680,000.00	2,380,000.00	-11.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	76,618.00	78,170.00	2.0%
3) Employee Benefits		3000-3999	28,536.00	33,660.00	18.0%
4) Books and Supplies		4000-4999	2,000.00	2,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,635.00	40,635.00	0.0%
6) Capital Outlay		6000-6999	2,150,000.00	2,500,000.00	16.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	25,000.00	25,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,322,789.00	2,679,465.00	15.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			357,211.00	(299,465.00)	-183.8%
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)			357,211.00	(299,465.00)	-183.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,987,724.00	3,344,935.00	12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,987,724.00	3,344,935.00	12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,987,724.00	3,344,935.00	12.0%
2) Ending Balance, June 30 (E + F1e)			3,344,935.00	3,045,470.00	-9.0%
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	3,344,935.00	3,045,470.00	-9.0%
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	3,089,108.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	500.00		
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			3,089,608.15		
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)			3,089,608.15		

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	55,000.00	55,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,625,000.00	2,325,000.00	-11.4%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,680,000.00	2,380,000.00	-11.2%
TOTAL, REVENUES			2,680,000.00	2,380,000.00	-11.2%

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	38,210.00	38,326.00	0.3%
Clerical, Technical and Office Salaries		2400	38,408.00	39,844.00	3.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			76,618.00	78,170.00	2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	12,567.00	16,207.00	29.0%
OASDI/Medicare/Alternative		3301-3302	5,327.00	5,606.00	5.2%
Health and Welfare Benefits		3401-3402	8,867.00	9,870.00	11.3%
Unemployment Insurance		3501-3502	36.00	37.00	2.8%
Workers' Compensation		3601-3602	1,676.00	1,877.00	12.0%
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	63.00	63.00	0.0%
TOTAL, EMPLOYEE BENEFITS			28,536.00	33,660.00	18.0%
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	2,000.00	2,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,000.00	2,000.00	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	1,500.00	1,500.00	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	5,035.00	5,035.00	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	32,100.00	32,100.00	0.0%
Communications		5900	2,000.00	2,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,635.00	40,635.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,150,000.00	2,500,000.00	16.3%
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			2,150,000.00	2,500,000.00	16.3%
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	25,000.00	25,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			25,000.00	25,000.00	0.0%
TOTAL, EXPENDITURES			2,322,789.00	2,679,465.00	15.4%

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	2,680,000.00	2,380,000.00	-11.2%
5) TOTAL, REVENUES			2,680,000.00	2,380,000.00	-11.2%
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		2,297,789.00	2,654,465.00	15.5%
9) Other Outgo	9000-9999	Except 7600-7699	25,000.00	25,000.00	0.0%
10) TOTAL, EXPENDITURES			2,322,789.00	2,679,465.00	15.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			357,211.00	(299,465.00)	-183.8%
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)			357,211.00	(299,465.00)	-183.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,987,724.00	3,344,935.00	12.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,987,724.00	3,344,935.00	12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,987,724.00	3,344,935.00	12.0%
2) Ending Balance, June 30 (E + F1e)			3,344,935.00	3,045,470.00	-9.0%
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	3,344,935.00	3,045,470.00	-9.0%
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
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. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	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)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	33,295.00	33,295.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,295.00	33,295.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			33,295.00	33,295.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			33,295.00	33,295.00	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	33,295.00	33,295.00	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	33,824.36		
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			33,824.36		
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)			33,824.36		

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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 Instructional Salaries		2100	0.00	0.00	0.0%
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%
Food		4700	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		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			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%
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 + 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. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	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)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	33,295.00	33,295.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,295.00	33,295.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			33,295.00	33,295.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			33,295.00	33,295.00	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	33,295.00	33,295.00	0.0%

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

Supplemental Information

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)	3,695.30	3,695.30	3,695.30	3,707.82	3,707.82	3,707.82
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,695.30	3,695.30	3,695.30	3,707.82	3,707.82	3,707.82
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	12.45	12.45	12.45	14.04	14.04	14.04
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	12.45	12.45	12.45	14.04	14.04	14.04
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,707.75	3,707.75	3,707.75	3,721.86	3,721.86	3,721.86
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Estimated Actuals P-2 ADA	2018-19 Estimated Actuals Annual ADA	2018-19 Estimated Actuals Funded ADA	2019-20 Budget Estimated P-2 ADA	2019-20 Budget Estimated Annual ADA	2019-20 Budget Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			10,188,073.94	9,430,854.81	4,833,651.70	(678,016.72)	(4,844,570.09)	(10,078,130.87)	7,274,709.64	9,892,546.45
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		286,296.42	286,296.42	470,370.16	286,296.42		184,072.73	114,518.57	129,787.04
Property Taxes	8020-8079		701,797.34	80,699.38		678,933.82	4,840.72	17,418,154.18	9,502,009.67	1,439,684.88
Miscellaneous Funds	8080-8099					(443,484.53)	(272,912.91)		(145,109.53)	(136,456.45)
Federal Revenue	8100-8299		204.01	83.84	221.56	23,657.23	64,316.04	9,840.46	2,697.57	5,608.85
Other State Revenue	8300-8599					642,658.91		222,170.73	514,687.14	
Other Local Revenue	8600-8799		524,028.85	84,190.06	188,999.07	368,340.42	416,346.53	1,822,566.46	1,728,869.94	457,153.09
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,512,326.62	451,269.70	659,590.79	1,556,402.27	212,590.38	19,656,804.56	11,717,673.36	1,895,777.41
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		270,749.87	2,493,841.57	2,674,558.74	2,539,273.05	2,543,697.41	125,177.23	4,994,691.81	2,506,334.00
Classified Salaries	2000-2999		455,922.45	873,976.24	975,384.55	962,918.74	950,543.33	996,967.85	941,264.75	916,286.24
Employee Benefits	3000-3999		353,528.89	1,299,487.88	1,382,769.95	1,382,289.92	1,343,600.92	525,817.57	2,160,014.11	1,345,700.76
Books and Supplies	4000-4999		39,536.90	131,695.45	339,497.36	192,651.44	367,876.76	94,316.24	184,415.16	80,621.46
Services	5000-5999		283,114.75	420,631.68	521,204.04	591,600.69	622,215.48	472,046.35	801,892.05	510,793.35
Capital Outlay	6000-6599		629.19	2,683.50	3,076.21	420.44	1,684.84	31.83		1,005.79
Other Outgo	7000-7499				376,867.18		45,615.98	210.80		
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,403,482.05	5,222,316.32	6,273,358.03	5,669,154.28	5,875,234.72	2,214,567.87	9,082,277.88	5,360,741.60
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		173,029.19	199,360.97	102,465.30	583,192.42	425,913.67	52,108.70	(10,682.65)	608,675.46
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	173,029.19	199,360.97	102,465.30	583,192.42	425,913.67	52,108.70	(10,682.65)	608,675.46
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		1,039,092.89	25,517.46	366.48	636,993.78	(3,169.89)	141,504.88	6,876.02	826.10
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	1,039,092.89	25,517.46	366.48	636,993.78	(3,169.89)	141,504.88	6,876.02	826.10
Nonoperating										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		0.00	(866,063.70)	173,843.51	102,098.82	(53,801.36)	429,083.56	(89,396.18)	(17,558.67)	607,849.36
E. NET INCREASE/DECREASE (B - C + D)			(757,219.13)	(4,597,203.11)	(5,511,668.42)	(4,166,553.37)	(5,233,560.78)	17,352,840.51	2,617,836.81	(2,857,114.83)
F. ENDING CASH (A + E)			9,430,854.81	4,833,651.70	(678,016.72)	(4,844,570.09)	(10,078,130.87)	7,274,709.64	9,892,546.45	7,035,431.62
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		7,035,431.62	1,844,620.89	10,929,434.20	13,554,259.75				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	315,243.45	129,787.04	129,787.04	315,434.68			2,647,889.97	2,647,890.00
Property Taxes	8020-8079	4,716.44	12,746,760.40	7,076,426.38	1,898,819.05	249,925.75		51,802,768.01	51,802,768.00
Miscellaneous Funds	8080-8099	(358,200.30)		(119,400.45)	(238,799.85)	289,572.04		(1,424,791.98)	(1,424,792.00)
Federal Revenue	8100-8299	9,460.77	185,136.73	124,612.15	500,661.95	478,779.85		1,405,281.01	1,405,281.00
Other State Revenue	8300-8599	308,770.78	57,788.20	12,652.76	966,228.56	2,671,930.91		5,396,887.99	5,396,888.00
Other Local Revenue	8600-8799	275,942.06	1,416,433.60	1,161,510.26	596,694.58	917,145.07		9,958,219.99	9,958,220.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		555,933.20	14,535,905.97	8,385,588.14	4,039,038.97	4,607,353.62	0.00	69,786,254.99	69,786,255.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,576,606.44	2,549,750.07	2,542,256.57	3,550,675.24			29,367,612.00	29,367,612.00
Classified Salaries	2000-2999	970,373.10	945,410.85	938,545.88	1,185,149.75	31,810.26		11,144,553.99	11,144,554.00
Employee Benefits	3000-3999	1,354,930.28	1,357,455.19	1,349,103.32	1,742,245.91	2,570,836.29		18,167,780.99	18,167,781.00
Books and Supplies	4000-4999	135,141.63	117,694.09	248,662.53	453,139.61	450,945.38		2,836,194.01	2,836,194.00
Services	5000-5999	564,441.22	475,858.24	660,011.36	355,209.23	365,651.55		6,644,669.99	6,644,670.00
Capital Outlay	6000-6599	2,380.96	6,616.00		47,151.36	41,119.88		106,800.00	106,800.00
Other Outgo	7000-7499	151,586.12	(6,843.51)	7,327.42	(84,668.14)	131,970.15		622,066.00	622,066.00
Interfund Transfers Out	7600-7629					863,344.00		863,344.00	863,344.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		5,755,459.75	5,445,940.93	5,745,907.08	7,248,902.96	4,455,677.51	0.00	69,753,020.98	69,753,021.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	8,980.64	(1,712.76)	(13,877.97)	(20,099.34)	1,493,574.34		3,600,927.97	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		8,980.64	(1,712.76)	(13,877.97)	(20,099.34)	1,493,574.34	0.00	3,600,927.97	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	264.82	3,438.97	977.54	341.90	1,581,145.69		3,434,176.64	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		264.82	3,438.97	977.54	341.90	1,581,145.69	0.00	3,434,176.64	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		8,715.82	(5,151.73)	(14,855.51)	(20,441.24)	(87,571.35)	0.00	166,751.33	
E. NET INCREASE/DECREASE (B - C + D)		(5,190,810.73)	9,084,813.31	2,624,825.55	(3,230,305.23)	64,104.76	0.00	199,985.34	33,234.00
F. ENDING CASH (A + E)		1,844,620.89	10,929,434.20	13,554,259.75	10,323,954.52				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								10,388,059.28	

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	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			10,323,954.52	10,323,954.52	10,323,954.52	10,323,954.52	10,323,954.52	10,323,954.52	10,323,954.52	10,323,954.52
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			10,323,954.52	10,323,954.52	10,323,954.52	10,323,954.52	10,323,954.52	10,323,954.52	10,323,954.52	10,323,954.52
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		10,323,954.52	10,323,954.52	10,323,954.52	10,323,954.52				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		10,323,954.52	10,323,954.52	10,323,954.52	10,323,954.52				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								10,323,954.52	

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PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	28,994,409.00	301	0.00	303	28,994,409.00	305	183,602.00		307	28,810,807.00	309
2000 - Classified Salaries	10,778,406.00	311	275.00	313	10,778,131.00	315	2,007,138.00		317	8,770,993.00	319
3000 - Employee Benefits	16,803,356.00	321	803,429.00	323	15,999,927.00	325	888,752.00		327	15,111,175.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,755,391.00	331	0.00	333	3,755,391.00	335	1,720,845.00		337	2,034,546.00	339
5000 - Services. . . & 7300 - Indirect Costs	7,391,257.00	341	40,560.00	343	7,350,697.00	345	726,507.00		347	6,624,190.00	349
				TOTAL	66,878,555.00	365			TOTAL	61,351,711.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	22,661,512.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	1,898,540.00	380
3. STRS	3101 & 3102	5,492,251.00	382
4. PERS	3201 & 3202	429,924.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	493,285.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	3,053,341.00	385
7. Unemployment Insurance	3501 & 3502	11,730.00	390
8. Workers' Compensation Insurance	3601 & 3602	541,961.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	563.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		34,583,107.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		34,583,107.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		56.37%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	56.37%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	61,351,711.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	29,367,612.00	301	0.00	303	29,367,612.00	305	173,580.00		307	29,194,032.00	309
2000 - Classified Salaries	11,144,554.00	311	0.00	313	11,144,554.00	315	2,146,799.00		317	8,997,755.00	319
3000 - Employee Benefits	18,167,781.00	321	760,381.00	323	17,407,400.00	325	1,047,035.00		327	16,360,365.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,836,194.00	331	0.00	333	2,836,194.00	335	935,063.00		337	1,901,131.00	339
5000 - Services. . . & 7300 - Indirect Costs	6,559,975.00	341	95,000.00	343	6,464,975.00	345	478,401.00		347	5,986,574.00	349
				TOTAL	67,220,735.00	365			TOTAL	62,439,857.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	22,873,581.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	1,941,671.00	380
3. STRS	3101 & 3102	5,733,700.00	382
4. PERS	3201 & 3202	514,465.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	498,886.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	3,371,275.00	385
7. Unemployment Insurance	3501 & 3502	11,925.00	390
8. Workers' Compensation Insurance	3601 & 3602	598,464.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	504.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		35,544,471.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		35,544,471.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		56.93%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	56.93%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	62,439,857.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2018-19 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	70,441,551.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,863,590.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	10,618.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,132,523.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	558,761.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	889,448.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	682,500.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,273,850.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	688,931.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				64,993,042.00

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		3,707.75
B. Expenditures per ADA (Line I.E divided by Line II.A)		17,528.97

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	58,612,162.72	16,208.40
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	58,612,162.72	16,208.40
B. Required effort (Line A.2 times 90%)	52,750,946.45	14,587.56
C. Current year expenditures (Line I.E and Line II.B)	64,993,042.00	17,528.97
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 1,664,464.00
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 54,108,973.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 3.08%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A.	**Indirect Costs**	
1.	Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,498,340.00
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	123,832.00
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	209,271.31
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,831,443.31
9.	Carry-Forward Adjustment (Part IV, Line F)	(274,831.18)
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,556,612.13
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	40,080,968.00
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	8,628,570.00
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	7,664,150.00
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,086,498.00
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	10,618.00
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	882,761.00
8.	External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9.	Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	13,284.00
10.	Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11.	Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	6,585,251.69
12.	Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13.	Adjustment for Employment Separation Costs	
	a. Less: Normal Separation Costs (Part II, Line A)	0.00
	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14.	Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	272,177.00
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	567,111.00
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,716,091.00
17.	Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	67,507,479.69
C.	**Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B18)	4.19%
D.	**Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B18)	3.79%

Part IV - Carry-forward Adjustment

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

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

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	2,831,443.31
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	(129,194.64)
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.41%) times Part III, Line B18); zero if negative	0.00
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.41%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.73%) times Part III, Line B18); zero if positive	(274,831.18)
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	(274,831.18)

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	3.79%
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-137,415.59) is applied to the current year calculation and the remainder ($-137,415.59) is deferred to one or more future years:	3.99%
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-91,610.39) is applied to the current year calculation and the remainder ($-183,220.79) is deferred to one or more future years:	4.06%
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	(274,831.18)

Approved indirect cost rate: 4.41%
Highest rate used in any program: 4.73%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	231,359.00	10,203.00	4.41%
01	3410	64,629.00	2,731.00	4.23%
01	3550	16,274.00	718.00	4.41%
01	4035	59,975.00	2,645.00	4.41%
01	4127	16,895.00	745.00	4.41%
01	4203	67,728.00	2,987.00	4.41%
01	6010	197,714.00	1,102.00	0.56%
01	6387	371,094.00	16,365.00	4.41%
01	6512	295,647.00	9,631.00	3.26%
01	6520	105,587.00	4,452.00	4.22%
01	7311	5,000.00	211.00	4.22%
01	9010	6,934,994.00	63,792.00	0.92%
11	6391	174,693.00	8,270.00	4.73%
11	6392	27,436.00	554.00	2.02%
12	6105	207,006.00	8,914.00	4.31%
13	5310	1,699,791.00	73,547.00	4.33%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	2,504,222.00		0.00	2,504,222.00
2. State Lottery Revenue	8560	590,998.00		221,419.00	812,417.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,095,220.00	0.00	221,419.00	3,316,639.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	10,910.00			10,910.00
2. Classified Salaries	2000-2999	1,099.00			1,099.00
3. Employee Benefits	3000-3999	2,502.00			2,502.00
4. Books and Supplies	4000-4999	1,092,382.00		186,998.00	1,279,380.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	314,123.00			314,123.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			34,383.00	34,383.00
6. Capital Outlay	6000-6999	32,700.00			32,700.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,453,716.00	0.00	221,381.00	1,675,097.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	1,641,504.00	0.00	38.00	1,641,542.00

D. COMMENTS:

Software licenses for instruction and assessment.

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

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

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	52,552,730.00	2.62%	53,929,241.96	3.13%	55,618,642.60
2. Federal Revenues	8100-8299	225,254.00	0.00%	225,254.00	0.00%	225,254.00
3. Other State Revenues	8300-8599	747,700.00	3.00%	770,131.00	2.80%	791,694.67
4. Other Local Revenues	8600-8799	2,042,745.00	1.00%	2,063,172.45	1.00%	2,083,804.17
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	(8,863,937.00)	2.40%	(9,076,686.23)	0.81%	(9,150,230.43)
6. Total (Sum lines A1 thru A5c)		46,704,492.00	2.58%	47,911,113.18	3.46%	49,569,165.01
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,772,715.00		20,959,305.73
b. Step & Column Adjustment				311,590.73		314,389.59
c. Cost-of-Living Adjustment						
d. Other Adjustments				(125,000.00)		232,605.52
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,772,715.00	0.90%	20,959,305.73	2.61%	21,506,300.84
2. Classified Salaries						
a. Base Salaries				8,398,350.00		8,524,325.25
b. Step & Column Adjustment				125,975.25		127,864.88
c. Cost-of-Living Adjustment						
d. Other Adjustments						51,460.77
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,398,350.00	1.50%	8,524,325.25	2.10%	8,703,650.90
3. Employee Benefits	3000-3999	11,372,175.00	5.96%	12,050,499.06	2.03%	12,295,033.23
4. Books and Supplies	4000-4999	1,390,245.00	27.39%	1,771,098.68	22.98%	2,178,120.65
5. Services and Other Operating Expenditures	5000-5999	3,948,943.00	1.75%	4,017,921.86	-0.36%	4,003,280.30
6. Capital Outlay	6000-6999	100,500.00	267.16%	369,000.00	0.00%	369,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	358,673.00	-61.06%	139,673.00	0.00%	139,673.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(228,507.00)	-10.56%	(204,379.63)	2.67%	(209,836.57)
9. Other Financing Uses						
a. Transfers Out	7600-7629	863,344.00	-11.58%	763,344.00	0.00%	763,344.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(500,000.00)		(500,000.00)
11. Total (Sum lines B1 thru B10)		46,976,438.00	1.95%	47,890,787.95	2.84%	49,248,566.35
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(271,946.00)		20,325.23		320,598.66
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,155,614.00		8,883,668.00		8,903,993.23
2. Ending Fund Balance (Sum lines C and D1)		8,883,668.00		8,903,993.23		9,224,591.89
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	60,000.00		60,000.00		60,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,046,148.00		1,811,148.00		1,601,430.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,777,520.00		7,032,845.23		7,563,161.89
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,883,668.00		8,903,993.23		9,224,591.89

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	6,777,520.00		7,032,845.23		7,563,161.89
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		6,777,520.00		7,032,845.23		7,563,161.89

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.

Attrition savings and expenditure reductions to be determined.

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	473,136.00	3.00%	487,330.08	2.80%	500,975.32
2. Federal Revenues	8100-8299	1,180,027.00	2.02%	1,203,907.42	1.91%	1,226,864.46
3. Other State Revenues	8300-8599	4,649,188.00	-26.54%	3,415,342.98	0.44%	3,430,529.34
4. Other Local Revenues	8600-8799	7,915,475.00	5.37%	8,340,429.30	-1.39%	8,224,346.56
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	8,863,937.00	2.40%	9,076,686.23	0.81%	9,150,230.46
6. Total (Sum lines A1 thru A5c)		23,081,763.00	-2.42%	22,523,696.01	0.04%	22,532,946.14
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,594,897.00		8,679,061.46
b. Step & Column Adjustment				128,923.46		130,185.92
c. Cost-of-Living Adjustment						
d. Other Adjustments				(44,759.00)		(484,976.90)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,594,897.00	0.98%	8,679,061.46	-4.09%	8,324,270.48
2. Classified Salaries						
a. Base Salaries				2,746,204.00		2,880,813.06
b. Step & Column Adjustment				41,193.06		43,212.20
c. Cost-of-Living Adjustment						
d. Other Adjustments				93,416.00		(63,448.80)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,746,204.00	4.90%	2,880,813.06	-0.70%	2,860,576.46
3. Employee Benefits	3000-3999	6,795,606.00	4.26%	7,084,825.50	-1.43%	6,983,258.77
4. Books and Supplies	4000-4999	1,445,949.00	-5.26%	1,369,836.80	-0.95%	1,356,779.06
5. Services and Other Operating Expenditures	5000-5999	2,695,727.00	-13.29%	2,337,353.80	-0.60%	2,323,327.05
6. Capital Outlay	6000-6999	6,300.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	348,088.00	-7.18%	323,088.00	0.00%	323,088.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	143,812.00	-33.43%	95,740.01	-1.56%	94,251.17
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		22,776,583.00	-0.03%	22,770,718.63	-2.22%	22,265,550.99
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		305,180.00		(247,022.62)		267,395.15
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,004,893.00		1,310,073.00		1,063,050.38
2. Ending Fund Balance (Sum lines C and D1)		1,310,073.00		1,063,050.38		1,330,445.53
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,310,073.00		1,063,050.38		1,330,445.53
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,310,073.00		1,063,050.38		1,330,445.53

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.

Attrition savings and expenditure reductions to be determined.

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	53,025,866.00	2.62%	54,416,572.04	3.13%	56,119,617.92
2. Federal Revenues	8100-8299	1,405,281.00	1.70%	1,429,161.42	1.61%	1,452,118.46
3. Other State Revenues	8300-8599	5,396,888.00	-22.45%	4,185,473.98	0.88%	4,222,224.01
4. Other Local Revenues	8600-8799	9,958,220.00	4.47%	10,403,601.75	-0.92%	10,308,150.73
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%	0.03
6. Total (Sum lines A1 thru A5c)		69,786,255.00	0.93%	70,434,809.19	2.37%	72,102,111.15
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				29,367,612.00		29,638,367.19
b. Step & Column Adjustment				440,514.19		444,575.51
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(169,759.00)		(252,371.38)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,367,612.00	0.92%	29,638,367.19	0.65%	29,830,571.32
2. Classified Salaries						
a. Base Salaries				11,144,554.00		11,405,138.31
b. Step & Column Adjustment				167,168.31		171,077.08
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				93,416.00		(11,988.03)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,144,554.00	2.34%	11,405,138.31	1.39%	11,564,227.36
3. Employee Benefits	3000-3999	18,167,781.00	5.33%	19,135,324.56	0.75%	19,278,292.00
4. Books and Supplies	4000-4999	2,836,194.00	10.74%	3,140,935.48	12.54%	3,534,899.71
5. Services and Other Operating Expenditures	5000-5999	6,644,670.00	-4.36%	6,355,275.66	-0.45%	6,326,607.35
6. Capital Outlay	6000-6999	106,800.00	245.51%	369,000.00	0.00%	369,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	706,761.00	-34.52%	462,761.00	0.00%	462,761.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(84,695.00)	28.27%	(108,639.62)	6.39%	(115,585.40)
9. Other Financing Uses						
a. Transfers Out	7600-7629	863,344.00	-11.58%	763,344.00	0.00%	763,344.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(500,000.00)		(500,000.00)
11. Total (Sum lines B1 thru B10)		69,753,021.00	1.30%	70,661,506.58	1.21%	71,514,117.34
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		33,234.00		(226,697.39)		587,993.81
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,160,507.00		10,193,741.00		9,967,043.61
2. Ending Fund Balance (Sum lines C and D1)		10,193,741.00		9,967,043.61		10,555,037.42
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	60,000.00		60,000.00		60,000.00
b. Restricted	9740	1,310,073.00		1,063,050.38		1,330,445.53
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	2,046,148.00		1,811,148.00		1,601,430.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,777,520.00		7,032,845.23		7,563,161.89
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,193,741.00		9,967,043.61		10,555,037.42

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	6,777,520.00		7,032,845.23		7,563,161.89
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)		6,777,520.00		7,032,845.23		7,563,161.89
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.72%		9.95%		10.58%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		3,707.82		3,707.82		3,707.82
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		69,753,021.00		70,661,506.58		71,514,117.34
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)		69,753,021.00		70,661,506.58		71,514,117.34
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)		2,092,590.63		2,119,845.20		2,145,423.52
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)		2,092,590.63		2,119,845.20		2,145,423.52
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	106.00	0.00	0.00	(91,285.00)				
Other Sources/Uses Detail					0.00	889,448.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	544.00	0.00	8,824.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	8,914.00	0.00				
Other Sources/Uses Detail					200,517.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(650.00)	73,547.00	0.00				
Other Sources/Uses Detail					688,931.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	650.00	(650.00)	91,285.00	(91,285.00)	889,448.00	889,448.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	650.00	0.00	0.00	(84,695.00)				
Other Sources/Uses Detail					0.00	863,344.00		
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	5,304.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	5,844.00	0.00				
Other Sources/Uses Detail					234,672.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(650.00)	73,547.00	0.00				
Other Sources/Uses Detail					628,672.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	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								
40 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					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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	650.00	(650.00)	84,695.00	(84,695.00)	863,344.00	863,344.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	3,708
District's ADA Standard Percentage Level:	**1.0%**

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	3,560	3,661		
Charter School				
Total ADA	**3,560**	**3,661**	**N/A**	**Met**
Second Prior Year (2017-18)				
District Regular	3,722	3,609		
Charter School				
Total ADA	**3,722**	**3,609**	**3.0%**	**Not Met**
First Prior Year (2018-19)				
District Regular	3,600	3,695		
Charter School		0		
Total ADA	**3,600**	**3,695**	**N/A**	**Met**
Budget Year (2019-20)				
District Regular	3,708			
Charter School	0			
Total ADA	**3,708**			

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): 3,708

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	3,791	3,941		
Charter School				
Total Enrollment	**3,791**	**3,941**	**N/A**	**Met**
Second Prior Year (2017-18)				
District Regular	4,007	3,921		
Charter School				
Total Enrollment	**4,007**	**3,921**	**2.1%**	**Not Met**
First Prior Year (2018-19)				
District Regular	3,966	3,955		
Charter School				
Total Enrollment	**3,966**	**3,955**	**0.3%**	**Met**
Budget Year (2019-20)				
District Regular	3,977			
Charter School				
Total Enrollment	**3,977**			

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	3,661	3,941	
Charter School		0	
Total ADA/Enrollment	**3,661**	**3,941**	**92.9%**
Second Prior Year (2017-18)			
District Regular	3,609	3,921	
Charter School			
Total ADA/Enrollment	**3,609**	**3,921**	**92.0%**
First Prior Year (2018-19)			
District Regular	3,695	3,955	
Charter School	0		
Total ADA/Enrollment	**3,695**	**3,955**	**93.4%**
		Historical Average Ratio:	92.8%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**93.3%**

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	3,708	3,977		
Charter School	0			
Total ADA/Enrollment	**3,708**	**3,977**	**93.2%**	**Met**
1st Subsequent Year (2020-21)				
District Regular	3,708	3,977		
Charter School				
Total ADA/Enrollment	**3,708**	**3,977**	**93.2%**	**Met**
2nd Subsequent Year (2021-22)				
District Regular	3,708	3,977		
Charter School				
Total ADA/Enrollment	**3,708**	**3,977**	**93.2%**	**Met**

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	3,707.75	3,721.86	3,721.86	3,721.86
b. Prior Year ADA (Funded)		3,707.75	3,721.86	3,721.86
c. Difference (Step 1a minus Step 1b)		14.11	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.38%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Economic Recovery Target Funding (current year increment)			N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		0.00	0.00	0.00
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)		0.38%	0.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	49,106,829.00	51,802,768.00	53,486,358.00	55,224,663.00
Percent Change from Previous Year		**5.49%**	**3.25%**	**3.25%**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**4.49% to 6.49%**	**2.25% to 4.25%**	**2.25% to 4.25%**

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)	51,751,515.00	54,450,658.00	56,228,090.00	57,866,395.00
District's Projected Change in LCFF Revenue:		5.22%	3.26%	2.91%
Basic Aid Standard:		**4.49% to 6.49%**	**2.25% to 4.25%**	**2.25% to 4.25%**
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Amounts appear to be in the range of the Basic Aid Standard

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2016-17)	35,326,070.89	40,908,059.24	86.4%
Second Prior Year (2017-18)	36,217,852.77	42,408,170.04	85.4%
First Prior Year (2018-19)	39,550,369.00	46,623,673.00	84.8%
		Historical Average Ratio:	85.5%

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**82.5% to 88.5%**	**82.5% to 88.5%**	**82.5% to 88.5%**

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) 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)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2019-20)	40,543,240.00	46,113,094.00	87.9%	Met
1st Subsequent Year (2020-21)	41,534,130.04	47,127,443.95	88.1%	Met
2nd Subsequent Year (2021-22)	42,504,984.97	48,485,222.35	87.7%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.38%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-9.62% to 10.38%**	**-10.00% to 10.00%**	**-10.00% to 10.00%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.62% to 5.38%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2018-19)	1,403,423.00		
Budget Year (2019-20)	1,405,281.00	0.13%	No
1st Subsequent Year (2020-21)	1,429,161.42	1.70%	No
2nd Subsequent Year (2021-22)	1,452,118.46	1.61%	No

Explanation: (required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2018-19)	5,585,519.00		
Budget Year (2019-20)	5,396,888.00	-3.38%	No
1st Subsequent Year (2020-21)	4,185,473.98	-22.45%	Yes
2nd Subsequent Year (2021-22)	4,222,224.01	0.88%	No

Explanation: (required if Yes) Loss of Strong Workforce Program funding

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2018-19)	10,013,384.00		
Budget Year (2019-20)	9,958,220.00	-0.55%	No
1st Subsequent Year (2020-21)	10,403,601.75	4.47%	No
2nd Subsequent Year (2021-22)	10,308,150.73	-0.92%	No

Explanation: (required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2018-19)	3,755,391.00		
Budget Year (2019-20)	2,836,194.00	-24.48%	Yes
1st Subsequent Year (2020-21)	3,140,935.48	10.74%	Yes
2nd Subsequent Year (2021-22)	3,534,899.71	12.54%	Yes

Explanation: (required if Yes) Fiscal year 2019/2020 - reduction of materials and supplies from ELA adoption. Fiscal year 2020/2021 - staff computer purchase. Fiscal year 2021/2022 - Additional materials and supplies needed for other textbook adoptions.

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

First Prior Year (2018-19)	7,482,542.00		
Budget Year (2019-20)	6,644,670.00	-11.20%	Yes
1st Subsequent Year (2020-21)	6,355,275.66	-4.36%	No
2nd Subsequent Year (2021-22)	6,326,607.35	-0.45%	No

Explanation: (required if Yes)
Reduction in snow removal costs, utilities and legal fees.

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)	17,002,326.00		
Budget Year (2019-20)	16,760,389.00	-1.42%	Met
1st Subsequent Year (2020-21)	16,018,237.15	-4.43%	Met
2nd Subsequent Year (2021-22)	15,982,493.20	-0.22%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2018-19)	11,237,933.00		
Budget Year (2019-20)	9,480,864.00	-15.64%	Not Met
1st Subsequent Year (2020-21)	9,496,211.14	0.16%	Met
2nd Subsequent Year (2021-22)	9,861,507.06	3.85%	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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

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)
Fiscal year 2019/2020 - reduction of materials and supplies from ELA adoption. Fiscal year 2020/2021 - staff computer purchase. Fiscal year 2021/2022 - Additional materials and supplies needed for other textbook adoptions.

Explanation: **Services and Other Exps** (linked from 6B if NOT met)
Reduction in snow removal costs, utilities and legal fees.

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) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	69,753,021.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	69,753,021.00	2,092,590.63	2,100,000.00	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 reserves[1] as a percentage of total expenditures and other financing uses[2] 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)	7,835,997.40	8,421,865.34	7,172,903.32
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)	7,835,997.40	8,421,865.34	7,172,903.32
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	61,480,147.43	65,881,168.46	70,441,551.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	61,480,147.43	65,881,168.46	70,441,551.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	12.7%	12.8%	10.2%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**4.2%**	**4.3%**	**3.4%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	(375,964.37)	41,755,886.46	0.9%	Met
Second Prior Year (2017-18)	810,355.97	43,171,134.61	N/A	Met
First Prior Year (2018-19)	(2,107,421.00)	47,513,121.00	4.4%	Not Met
Budget Year (2019-20) (Information only)	(271,946.00)	46,976,438.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 3,722

District's Fund Balance Standard Percentage Level: **1.0%**

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) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2016-17)	10,190,208.00	10,828,642.84	N/A	Met
Second Prior Year (2017-18)	9,781,760.18	10,452,678.47	N/A	Met
First Prior Year (2018-19)	9,859,941.64	11,263,035.00	N/A	Met
Budget Year (2019-20) (Information only)	9,155,614.00			

[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 reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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.)	3,708	3,708	3,708
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

		Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	69,753,021.00	70,661,506.58	71,514,117.34
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	69,753,021.00	70,661,506.58	71,514,117.34
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	2,092,590.63	2,119,845.20	2,145,423.52
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)**	**2,092,590.63**	**2,119,845.20**	**2,145,423.52**

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	6,777,520.00	7,032,845.23	7,563,161.89
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	6,777,520.00	7,032,845.23	7,563,161.89
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.72%	9.95%	10.58%
District's Reserve Standard (Section 10B, Line 7):	**2,092,590.63**	**2,119,845.20**	**2,145,423.52**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2018-19)	(8,370,379.00)			
Budget Year (2019-20)	(8,863,937.00)	493,558.00	5.9%	Met
1st Subsequent Year (2020-21)	(9,076,686.23)	212,749.23	2.4%	Met
2nd Subsequent Year (2021-22)	(9,150,230.46)	73,544.23	0.8%	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)	889,448.00			
Budget Year (2019-20)	863,344.00	(26,104.00)	-2.9%	Met
1st Subsequent Year (2020-21)	763,344.00	(100,000.00)	-11.6%	Not Met
2nd Subsequent Year (2021-22)	763,344.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met)

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)

Planned reductions to decrease contributions

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 commitments[1] and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2019
Capital Leases	Various	Fund 01		1,564,792
Certificates of Participation				
General Obligation Bonds	Various	Tax Indebtedness		212,240,801
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				213,805,593

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	583,759	583,759	364,486	201,362
Certificates of Participation				
General Obligation Bonds	21,960,712	23,137,719	19,729,669	13,947,219
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	22,544,471	23,721,478	20,094,155	14,148,581
Has total annual payment increased over prior year (2018-19)?		**Yes**	**No**	**No**

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)

Increase debt services for general obligation bonds

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:
   a. Are they lifetime benefits? — No
   b. Do benefits continue past age 65? — No
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Employer pays up tot he current Health & Welfare cap ($9,100 for employee, $10,300 employee +1, $13,500 employee + family) for employees that meet specific criteria, such as having been employe bt the District in 1988.

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	2,814,960.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	2,814,960.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jun 30, 2017

5. OPEB Contributions

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	542,870.00	542,870.00	542,870.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	759,763.00	759,763.00	759,763.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	402,774.00	371,720.00	313,659.00
d. Number of retirees receiving OPEB benefits	34	34	34

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

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

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

   No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

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	285.2	286.3	286.3	286.3

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

		Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
6.	Cost of a one percent increase in salary and statutory benefits	270,000		
7.	Amount included for any tentative salary schedule increases			

Certificated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	No	No
2. Total cost of H&W benefits	307,373		
3. Percent of H&W cost paid by employer	Varies by plan		
4. Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

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

If Yes, explain the nature of the new costs:

Given a 3.23% increase retroactive to July 1, 2018

Certificated (Non-management) Step and Column Adjustments	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the budget and MYPs?	No		
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Certificated (Non-management) Attrition (layoffs and retirements)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are savings from attrition included in the budget and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	228.0	214.7	214.7	214.7

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? **No**

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

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

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

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
   If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
   If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits: 113,875

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
7. Amount included for any tentative salary schedule increases			

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

		Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	No	No
2.	Total cost of H&W benefits	2,192,314		
3.	Percent of H&W cost paid by employer	Varies by plan		
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

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

If Yes, explain the nature of the new costs:

Classified was given a 1.5% retroactive to July 1, 2018

Classified (Non-management) Step and Column Adjustments

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	54.7	51.7	51.7	51.7

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.

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

Negotiations Settled

2. 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)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
4. Amount included for any tentative salary schedule increases			

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	No	No
2. Total cost of H&W benefits	592,467		
3. Percent of H&W cost paid by employer	Varies by plan		
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step and column adjustments			
3. Percent change in step & column over prior year			

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of other benefits included in the budget and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?	Yes
2. Approval date for adoption of the LCAP or approval of an update to the LCAP.	Jun 19, 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

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July 1 Budget
2019-20 Budget
Technical Review Checks

Tahoe-Truckee Unified Placer 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. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

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

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. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

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. PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE

25-0000-0-0000-0000-8681	0000	8681	2,325,000.00
Explanation:District will create a local resource			
01-3311-0-0000-0000-9740	3311	9740	3,536.00
Explanation:District plans to fully spend			
01-6388-0-0000-0000-9740	6388	9740	504,563.00
Explanation:District plans to fully spend			

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

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

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

INTRAFD-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) - All applicable objects should have a positive balance by resource, by fund. PASSED

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

Tahoe-Truckee Unified Placer County

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

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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. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

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

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. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

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. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

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

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

INTRAFD-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) - All applicable objects should have a positive balance by resource, by fund. PASSED

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

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.