

2019-20

Adopted Budget



Board Meeting of
June 19, 2019

(Includes Estimated 2018-19 Financial Data)

Prepared by:
Janet Penanhoat, Assistant Superintendent,
Business & Fiscal Services
and
Mary Crandall Plasencia, Director of Finance

Mission:

Ensure a culturally diverse education for each student in a safe, healthy and supportive environment that prepares students for college and career opportunities.

Vision:

Empowering all children to achieve excellence

OXNARD SCHOOL DISTRICT
Single Budget Adoption (July 1) 2019-20

June 19, 2019

Members of the Board of Trustees
Citizens and Administration of the District

Ladies and Gentlemen:

The Oxnard School District utilizes the Single Budget Adoption process. The following documents and forms are those prescribed by the State of California, which display not only the 2019-20 budget but also the 2018-19 estimates of final revenues and expenditures.

Under the Single Budget Adoption process, the actual revenues and expenditures for 2018-19 will be presented to the Board as soon as the books are closed (scheduled for September 2019). Additionally, within 45 days of the Governor signing the 2019-20 Budget Act, a revised summary of its impact on the District's adopted budget must be provided to the Board.

GENERAL FUND

2019-20 REVENUES

1. ADA (Average Daily Attendance) - The ADA used for 2019-20 is based on enrollment projections and prior year trends. Although the District has experienced approximately a 1.5% decline per year in enrollment over the past two years, it is anticipated to level off and projections are reflecting flat enrollment for the 2019-20 fiscal year.
2. Local Control Funding Formula – LCFF Gap Funding was fully implemented as of 2018-19. LCFF funding for 2019-20 has been augmented by a COLA of 3.26%. Worksheets showing the LCFF calculations are included in this report.
3. Lottery Revenues- Lottery funds are projected at the same level as 2018-19, at \$151/ADA for Unrestricted, and \$53/ADA for the Prop. 20 Restricted Lottery.
4. One-Time Funding- The Governor's May Revision budget does not include any one-time discretionary funding for the 2019-20 budget.
5. Cost of Living Adjustment – An increase of 3.26% has been added to selected categorical programs, including the Mandated Block Grant funding.

EXPENDITURES FOR 2019-20

1. Certificated and Classified Salaries - Step and column increases have been added to the budget.
2. Retiree Benefits – No increase to the rates has been budgeted.
3. Worker's Compensation Premiums – rates remain the same at 2.24%.
4. State Unemployment Insurance – rates remain the same at .05%.
6. One-time Categorical and Restricted - Expenses in 2018-19 not expected to be repeated in 2019-20 have been removed from the expenditure projections.
7. Budget Adjustments – The 2019-20 Adopted Budget is built on the assumption that expenditures, in any object, may not exceed their budgeted amounts without Board approval. Adjustments may be made throughout the year to insure budgetary compliance.

The 2019-20 Budget also includes expenditures for all actions supported in the District's Local Control Accountability Plan (LCAP).

OTHER FUNDS

Building Fund (Form 21) - The 2016 G.O. Bond (Measure D) project expenditures are included as reflected in the Board-Approved Master Construct and Implementation Plan. (The 2012 G.O. Bonds (Measure R) are no longer included, as all funds have been expended and Fund 213 closed per Board action.)

Child Development Fund (Form 12) - Used for the State Preschool Programs at Drifill, Harrington, McKinna, Ritchen, Rose Avenue, San Miguel, and Sierra Linda Schools.

Cafeteria Account (Form 13) – Used for Child Nutrition Services operations.

Deferred Maintenance Fund (Form 14) – Used for the Deferred Maintenance program.

Capital Facilities Funds/Consolidated (Form 25)

Developer Fees - Revenues in this fund are dependent on residential and commercial development in the Community. Expenditures include the Brekke COP payment and related professional services. Restricted are the other tax revenues collected on the Redevelopment Agency.

County School Facilities Fund (Form 35) - This fund is used to receive State Bond apportionments from the State School Facilities Fund for new school facility construction and modernization projects authorized by the State Allocation Board.

Bond Interest and Redemption Funds (Form 51) - Maintained by the Ventura County Office of Education for Bond debt service for the 1988, 1997, 2012 and 2016 general obligation bonds.

Retiree Benefits Fund (Form 71) – A Retiree Trust Fund to provide for the cost of retiree benefits across all programs and funds was established in 2004. This fund collects pay-as-you-go revenues from the general fund for the purpose of paying future retiree benefits. Payment for the contribution for retiree's benefits to the Gold Coast Health Benefits Trust and SISC are made from this fund.

RESERVES

The need for reserves in excess of the minimum reserve for economic uncertainty remains critical. The state-required reserve of 3% for economic uncertainty represents only a couple weeks of payroll for Oxnard School District. It is recommended that reserves be, at a minimum, equal to two months of average general fund operating expenditures, or about 17%. A prudent reserve affords the Board time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves will force the District to react quickly, which could cause significant disruptions to student programs and employees.

PRELIMINARY BUDGETS FOR 2020-21 AND 2021-22

District staff is monitoring enrollment and project it to continue declining for the upcoming years. Expenditure increases have been calculated at a 2% level. Step and column increases and PERS & STRS increases have been included. Special Ed needs continue to put a strain on the budget.

This budget has been prepared based on the best information at hand at the time of this report with the guidance from several sources and based on the Governor's May Revision. As new information is presented the budget will be updated to reflect any impact. The 2018-19 estimates will not be finalized until late August and the 2019-20 Revenues and Expenditures may change once a Budget Act is signed by the Governor.

Respectfully submitted,



Janet Penanhoat

Assistant Superintendent, Business & Fiscal Services

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ANNUAL BUDGET REPORT:
July 1, 2019 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: Oxnard School District
Date: June 10, 2019

Place: Oxnard School District
Date: June 19, 2019
Time: 07:00 PM

Adoption Date: _____

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

Contact person for additional information on the budget reports:

Name: Mary Crandall Plasencia

Telephone: 805-385-1501 x2455

Title: Director of Finance

E-mail: mcrandallplasencia@oxnardsd.org

Criteria and Standards Review Summary

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

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

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

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

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

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Ms. Norma Magana
Title: Risk Manager
Telephone: 805-385-1501 x2443
E-mail: nmagana@oxnardsd.org

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Assumptions for the 2019-20 Budget Development

During the months of May and June each year, the District finalizes its budget for the coming year. In order to project the budget, a series of assumptions about the conditions of the District must be determined. These assumptions are then inserted into state and District formulas in order to determine the final budget for the next year.

The accuracy of the District's budget projection for the next year is only as good as the assumptions that are used in developing the budget. If the assumptions are wrong, so too will be the budget. As a consequence, the assumptions—at least the primary ones—have to be carefully considered in evaluating the accuracy of next year's income and expense. Often, the assumptions for budget development are revised several times during a fiscal year.

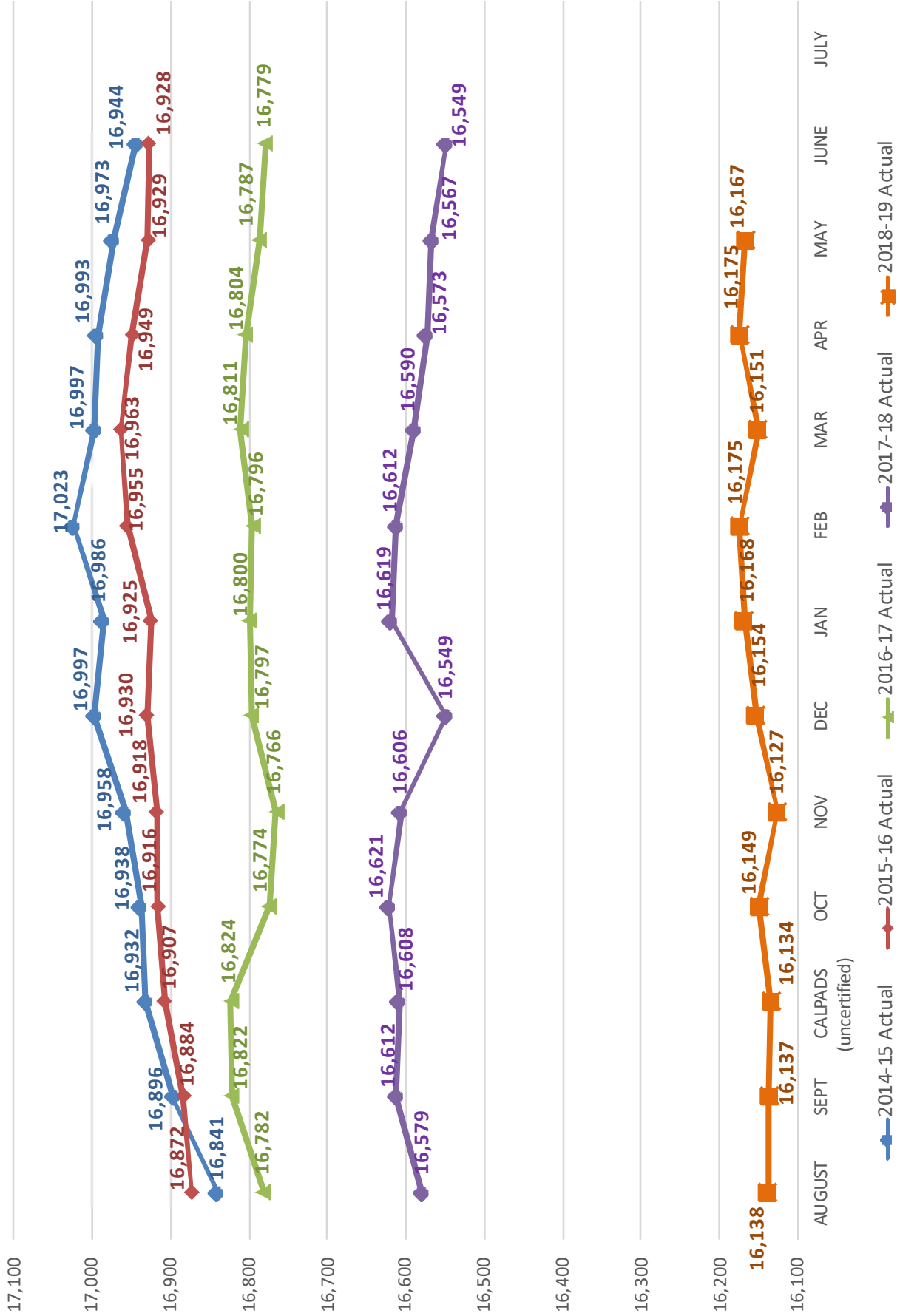
Since it is impossible to accurately predict all of the assumptions that are needed in budget development, Oxnard School District updates its budget—and the assumptions—three times after the original budget is adopted. The assumptions are updated with a revision that occurs within 45 days after the adoption of the State Budget and with two interim reports that are delivered to the Board of Trustees in January and March of each fiscal year.

Financial Assumptions for 2019-20 Budget Development		
	% Change	Total
Funded ADA percentage change over prior year	-2.384%	15,657.76
Projected COLA applied to LCFF funding	3.260%	
Unduplicated Pupil Percentage change over prior year	-1.399%	84.600%
Total Projected LCFF funding		\$170,226,857
LCFF funding change over prior year	0.138%	\$235,356
District's estimated Unrestricted Beginning Balance		\$15,507,327
Staffing reductions from prior year, in FTE and dollars reduced	88.1	(\$6,651,834)
Certificated and Classified increases due to step and column movement	1.500%	\$1,304,937
STRS percentage change over prior year	0.420%	\$213,911
PERS percentage change over prior year	2.671%	\$90,535

The District's budget projection is only as good as the assumptions that are used in developing the District's revenues and expenses

Reflects information as of June 2019

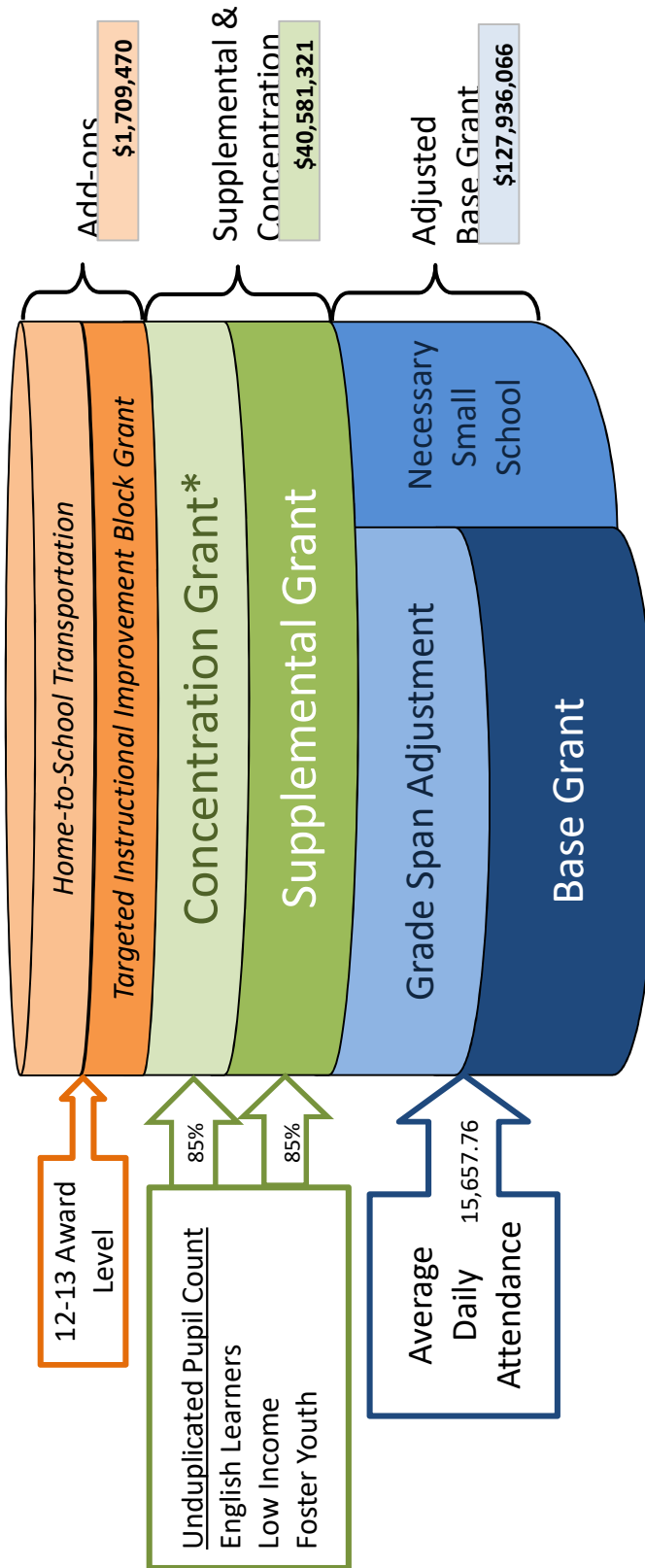
Oxnard School District Enrollment History 2014-15 through 2018-19 Actuals



Components of LCFF Target Entitlement

	2019-20
Base Grant / Necessary Small School	\$ 122,449,344
Grade Span Adjustment	\$ 5,486,722
Supplemental Grant	\$ 21,646,783
Concentration Grant	\$ 18,934,538
Add-ons (TIIBG & Transportation)	\$ 1,709,470
Total	\$ 170,226,857

TOTAL TARGET LCFF: \$170,226,857



*Unduplicated Pupil Percentage must be above 55%

LCFF Calculator Universal Assumptions					5/13/2019
Oxnard (72538) - 2019-20 Adopted Budg					
Summary of Funding					
	2018-19	2019-20	2020-21	2021-22	2022-23
Target Components:					
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%	0.00%
Base Grant	121,429,560	122,449,344	123,257,134	124,459,237	121,548,492
Grade Span Adjustment	5,518,261	5,486,722	5,475,179	5,527,866	5,413,742
Supplemental Grant	21,784,245	21,646,783	21,382,437	21,635,054	-
Concentration Grant	19,549,965	18,934,538	18,054,706	18,341,180	-
Add-ons	1,709,470	1,709,470	1,709,470	1,709,470	1,709,470
Total Target	169,991,501	170,226,857	169,878,926	171,672,807	128,671,704
Transition Components:					
Target	\$ 169,991,501	\$ 170,226,857	\$ 169,878,926	\$ 171,672,807	\$ 128,671,704
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE	TRUE
Floor	160,115,929	166,350,181	162,941,079	160,358,870	157,019,293
<i>Remaining Need after Gap (informational only)</i>					
Gap %	100%	100%	100%	100%	100%
Current Year Gap Funding	9,875,572	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-
Additional State Aid	-	-	-	-	-
Total LCFF Entitlement	\$ 169,991,501	\$ 170,226,857	\$ 169,878,926	\$ 171,672,807	\$ 128,671,704
Components of LCFF By Object Code					
	2018-19	2019-20	2020-21	2021-22	2022-23
8011 - State Aid	\$ 120,295,312	\$ 121,085,598	\$ 121,257,210	\$ 123,444,616	\$ 107,366,785
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	23,281,864	22,726,934	22,207,391	21,813,866	21,304,919
EPA (for LCFF Calculation purposes)	-	-	-	-	-
Local Revenue Sources:					
8021 to 8089 - Property Taxes	26,414,325	26,414,325	26,414,325	26,414,325	-
8096 - In-Lieu of Property Taxes	-	-	-	-	-
Property Taxes net of in-lieu	26,414,325	26,414,325	26,414,325	26,414,325	-
TOTAL FUNDING	\$ 169,991,501	\$ 170,226,857	\$ 169,878,926	\$ 171,672,807	\$ 128,671,704
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 169,991,501	\$ 170,226,857	\$ 169,878,926	\$ 171,672,807	\$ 128,671,704
EPA Details					
% of Adjusted Revenue Limit - Annual	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%
% of Adjusted Revenue Limit - P-2	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%
EPA (for LCFF Calculation purposes)	\$ 23,281,864	\$ 22,726,934	\$ 22,207,391	\$ 21,813,866	\$ 21,304,919
8012 - EPA, Current Year Receipt					
(P-2 plus Current Year Accrual)	23,281,864	22,726,934	22,207,391	21,813,866	21,304,919
8019 - EPA, Prior Year Adjustment					
(P-A less Prior Year Accrual)	40	-	0	0	(0)
Accrual (from Assumptions)	-	-	-	-	-

Summary

LCFF Calculator Universal Assumptions		5/13/2019			
Oxnard (72538) - 2019-20 Adopted Budget					
Summary of Student Population		2018-19	2019-20	2020-21	2021-22
Unduplicated Pupil Population					
Enrollment		16,133	15,825	15,549	15,239
COE Enrollment		76	70	69	69
<i>Total Enrollment</i>		16,209	15,895	15,618	15,308
Unduplicated Pupil Count		13,371	13,200	12,963	12,705
COE Unduplicated Pupil Count		33	32	32	32
<i>Total Unduplicated Pupil Count</i>		13,404	13,232	12,995	12,737
Rolling %, Supplemental Grant		85.8000%	84.6000%	83.0500%	83.2200%
Rolling %, Concentration Grant		85.8000%	84.6000%	83.0500%	83.2200%
FUNDED ADA					
Adjusted Base Grant ADA					
Grades TK-3	Prior Year	7,111.16	6,849.84	6,636.58	6,518.71
Grades 4-6		5,433.08	5,223.62	5,131.55	5,040.64
Grades 7-8		3,495.84	3,584.30	3,531.69	3,469.35
Grades 9-12		-	-	-	-
Total Adjusted Base Grant ADA		16,040.08	15,657.76	15,299.82	15,028.70
					14,678.06
Necessary Small School ADA					
Grades TK-3	Current year	-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8		-	-	-	-
Grades 9-12		-	-	-	-
Total Necessary Small School ADA		-	-	-	-
Total Funded ADA		16,040.08	15,657.76	15,299.82	15,028.70
					14,678.06
ACTUAL ADA (Current Year Only)					
Grades TK-3		6,849.86	6,636.58	6,518.71	6,392.13
Grades 4-6		5,225.23	5,131.55	5,040.64	4,942.99
Grades 7-8		3,585.69	3,531.69	3,469.35	3,402.69
Grades 9-12		-	-	-	-
Total Actual ADA		15,660.78	15,299.82	15,028.70	14,737.81
Funded Difference (Funded ADA less Actual ADA)		379.30	357.94	271.12	290.89
					14,678.06
LCAP Percentage to Increase or Improve Services					
		2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concentr	\$	41,334,210	\$	39,437,143	\$
Current year Percentage to Increase or Improve S		32.56%	31.72%	30.63%	30.75%
					0.00%

LCFF Calculator Universal Assumptions
Oxnard (72538) - 2019-20 Adopted Budget-May Revise

LEA: **Oxnard**
District

72538

5 digit District code or 7 digit School code (from the CDS code)

Yes

Did the CDS code exist in 2012-13? (for calculation of EPA only)

2013-14

First LCFF certification year (clears prior years on the Calculator tab)

Projection

Title: **2019-20 Adopted Budget-May Revise**

Projection

Date: 05/13/19

	2018-19	2019-20	2020-21	2021-22	2022-23
Statutory COLA & Augmentation (prefilled as calculated by the Department of Finance, DOF)					
Statutory COLA	3.70%	3.26%	3.00%	2.80%	0.00%
Augmentation	2.71%	3.26%	3.00%	2.80%	
	0.99%	0.00%	0.00%	0.00%	
LCFF Gap Closed Percentage (prefilled as calculated by the Department of Finance, DOF)					
	100.00%	100.00%	100.00%	100.00%	100.00%
Statewide 90th percentile rate (used in Economic Recovery Target, ERT, calculation only)					
	---	---	---	---	---
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	28.56%	28.56%	28.56%	28.56%	28.56%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	28.56%	28.56%	28.56%	28.56%	28.56%

Historical Difference in EPA Rates between Annual & P-2

PER ADA FUNDING LEVELS (calculated at TARGET)

Base Grants

Grades TK-3	\$	7,459	\$	7,702	\$	7,933	\$	8,155	\$	8,155
Grades 4-6	\$	7,571	\$	7,818	\$	8,053	\$	8,278	\$	8,278
Grades 7-8	\$	7,796	\$	8,050	\$	8,292	\$	8,524	\$	8,524
Grades 9-12	\$	9,034	\$	9,329	\$	9,609	\$	9,878	\$	9,878

Grade Span Adjustment

Grades TK-3	\$	776	\$	801	\$	825	\$	848	\$	848
Grades 9-12	\$	235	\$	243	\$	250	\$	257	\$	257

Necessary Small School Selection (if applicable)

NSS #1	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF	LCFF	LCFF

LCFF Calculator Universal Assumptions
Oxnard (72538) - 2019-20 Adopted Budget-May Revise

LEA: **Oxnard**
District

72538

5 digit District code or 7 digit School code (from the CDS code)

Yes **Did the CDS code exist in 2012-13?** (for calculation of EPA only)

2013-14

First LCFF certification year (clears prior years on the Calculator tab)

Projection

Title: **2019-20 Adopted Budget-May Revise**

Projection

Date: **05/13/19**

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Supplemental Grant	20.00%	20.00%	20.00%	20.00%	20.00%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$ 1,647	\$ 1,701	\$ 1,752	\$ 1,801	\$ 1,801
Grades 4-6	\$ 1,514	\$ 1,564	\$ 1,611	\$ 1,656	\$ 1,656
Grades 7-8	\$ 1,559	\$ 1,610	\$ 1,658	\$ 1,705	\$ 1,705
Grades 9-12	\$ 1,854	\$ 1,914	\$ 1,972	\$ 2,027	\$ 2,027
Actual - 1.00 ADA, Local UPP as follows:	85.80%	84.60%	83.05%	83.22%	0.00%
Grades TK-3	\$ 1,413	\$ 1,439	\$ 1,455	\$ 1,498	\$ -
Grades 4-6	\$ 1,299	\$ 1,323	\$ 1,338	\$ 1,378	\$ -
Grades 7-8	\$ 1,338	\$ 1,362	\$ 1,377	\$ 1,419	\$ -
Grades 9-12	\$ 1,591	\$ 1,620	\$ 1,638	\$ 1,687	\$ -
Concentration Grant (>55% population)	50.00%	50.00%	50.00%	50.00%	50.00%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$ 4,118	\$ 4,252	\$ 4,379	\$ 4,502	\$ 4,502
Grades 4-6	\$ 3,786	\$ 3,909	\$ 4,027	\$ 4,139	\$ 4,139
Grades 7-8	\$ 3,898	\$ 4,025	\$ 4,146	\$ 4,262	\$ 4,262
Grades 9-12	\$ 4,635	\$ 4,786	\$ 4,930	\$ 5,068	\$ 5,068
Actual - 1.00 ADA, Local UPP >55% as follows:	30.8000%	29.6000%	28.0500%	28.2200%	0.0000%
Grades TK-3	\$ 1,268	\$ 1,258	\$ 1,228	\$ 1,270	\$ -
Grades 4-6	\$ 1,166	\$ 1,157	\$ 1,129	\$ 1,168	\$ -
Grades 7-8	\$ 1,201	\$ 1,191	\$ 1,163	\$ 1,203	\$ -
Grades 9-12	\$ 1,427	\$ 1,417	\$ 1,383	\$ 1,430	\$ -

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Oxnard (72538) - 2019-20 Adopted Budget-May Revise				43598		v20.1a
LOCAL CONTROL FUNDING FORMULA				2018-19		
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment				COLA & Augmentation		3.700%
				3 yr average	85.80%	85.80%
				ADA	Base	Gr Span
Grades TK-3				7,111.16	7,459	776
Grades 4-6				5,433.08	7,571	
Grades 7-8				3,495.84	7,796	
Grades 9-12				-	9,034	235
Subtract NSS				-	-	-
NSS Allowance					-	-
TOTAL BASE				16,040.08	121,429,560	5,518,261
Targeted Instructional Improvement Block Grant				21,784,245	19,549,965	168,282,031
Home-to-School Transportation						500,077
Small School District Bus Replacement Program						1,209,393
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						-
Funded Based on Target Formula (based on prior year P-2 certification)						-
						169,991,501
						FALSE
ECONOMIC RECOVERY TARGET PAYMENT				3/4		
				-		
CALCULATE LCFF FLOOR						
				12-13	18-19	
				Rate	ADA	
Current year Funded ADA times Base per ADA				5,035.32	16,040.08	80,766,936
Current year Funded ADA times Other RL per ADA				46.45	16,040.08	745,062
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						17,222,074
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA						-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 3,826.78	16,040.08	61,381,857
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						160,115,929
CALCULATE LCFF PHASE-IN ENTITLEMENT						
LOCAL CONTROL FUNDING FORMULA TARGET				2018-19		
LOCAL CONTROL FUNDING FORMULA FLOOR				169,991,501		
LCFF Need (LCFF Target less LCFF Floor, if positive)				160,115,929		
Current Year Gap Funding				9,875,572		
ECONOMIC RECOVERY PAYMENT				100.00%		
Miscellaneous Adjustments				9,875,572		
LCFF Entitlement before Minimum State Aid provision				-		
				169,991,501		
CALCULATE STATE AID						
Transition Entitlement				169,991,501		
Local Revenue (including RDA)				(26,414,325)		
Gross State Aid				143,577,176		
CALCULATE MINIMUM STATE AID						
				12-13 Rate	18-19 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA				5,081.77	16,040.08	81,511,997
2012-13 NSS Allowance (deficit)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(26,414,325)
Subtotal State Aid for Historical RL/Charter General BG						55,097,672
Categorical funding from 2012-13						17,222,074
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						72,319,746
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
Local Control Funding Formula Floor plus Funded Gap				-		
Minimum State Aid plus Property Taxes including RDA				-		
Offset				-		
Minimum State Aid Prior to Offset				-		
Total Minimim State Aid with Offset				-		
TOTAL STATE AID				143,577,176		
Additional State Aid (Additional SA)				-		
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)				169,991,501		
CHANGE OVER PRIOR YEAR				5.08%	8,212,012	
LCFF Entitlement PER ADA				10,598		
PER ADA CHANGE OVER PRIOR YEAR				6.30%	628	
BASIC AID STATUS (school districts only)				Non-Basic Aid		
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2018-19
State Aid				6.32%	8,530,059	143,577,176
Property Taxes net of in-lieu				-1.19%	(318,047)	26,414,325
Charter in-Lieu Taxes				0.00%	-	-
LCFF pre COE, Choice, Supp				5.08%	8,212,012	169,991,501

Oxnard (72538) - 2019-20 Adopted Budget-May Revise						
LOCAL CONTROL FUNDING FORMULA					2019-20	
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average			COLA & Augmentation		3.260%
				84.60%	84.60%	2019-20
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	6,849.84	7,702	801	1,439	1,258	76,719,246
Grades 4-6	5,223.62	7,818		1,323	1,157	53,792,158
Grades 7-8	3,584.30	8,050		1,362	1,191	38,005,982
Grades 9-12	-	9,329	243	1,620	1,417	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	15,657.76	122,449,344	5,486,722	21,646,783	18,934,538	168,517,387
Targeted Instructional Improvement Block Grant						500,077
Home-to-School Transportation						1,209,393
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET					170,226,857	
Funded Based on Target Formula (based on prior year P-2 certification)					TRUE	
ECONOMIC RECOVERY TARGET PAYMENT					100%	
CALCULATE LCFF FLOOR						
				12-13	19-20	
				Rate	ADA	
Current year Funded ADA times Base per ADA				5,035.32	15,657.76	78,841,832
Current year Funded ADA times Other RL per ADA				46.45	15,657.76	727,303
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						17,222,074
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 4,442.46	15,657.76	69,558,972
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR					166,350,181	
CALCULATE LCFF PHASE-IN ENTITLEMENT						
					2019-20	
LOCAL CONTROL FUNDING FORMULA TARGET					170,226,857	
LOCAL CONTROL FUNDING FORMULA FLOOR					166,350,181	
LCFF Need (LCFF Target less LCFF Floor, if positive)					-	
Current Year Gap Funding					100.00%	-
ECONOMIC RECOVERY PAYMENT					-	
Miscellaneous Adjustments					-	
LCFF Entitlement before Minimum State Aid provision					170,226,857	
CALCULATE STATE AID						
Transition Entitlement					170,226,857	
Local Revenue (including RDA)					(26,414,325)	
Gross State Aid					143,812,532	
CALCULATE MINIMUM STATE AID						
		12-13 Rate	19-20 ADA	N/A		
2012-13 RL/Charter Gen BG adjusted for ADA		5,081.77	15,657.76	79,569,135		
2012-13 NSS Allowance (deficit)				-		
Minimum State Aid Adjustments				-		
Less Current Year Property Taxes/In Lieu				(26,414,325)		
Subtotal State Aid for Historical RL/Charter General BG				53,154,810		
Categorical funding from 2012-13				17,222,074		
Charter Categorical Block Grant adjusted for ADA				-		
Minimum State Aid Guarantee				70,376,884		
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
Local Control Funding Formula Floor plus Funded Gap					-	
Minimum State Aid plus Property Taxes including RDA					-	
Offset					-	
Minimum State Aid Prior to Offset					-	
Total Minimim State Aid with Offset					-	
TOTAL STATE AID					143,812,532	
Additional State Aid (Additional SA)					-	
LCFF Phase-In Entitlement						
(before COE transfer, Choice & Charter Supplemental)					170,226,857	
CHANGE OVER PRIOR YEAR			0.14%	235,356		
LCFF Entitlement PER ADA						10,872
PER ADA CHANGE OVER PRIOR YEAR			2.59%	274		
BASIC AID STATUS (school districts only)					Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES						
			Increase	2019-20		
State Aid		0.16%	235,356	143,812,532		
Property Taxes net of in-lieu		0.00%	-	26,414,325		
Charter in-Lieu Taxes		0.00%	-	-		
LCFF pre COE, Choice, Supp		0.14%	235,356	170,226,857		

Oxnard (72538) - 2019-20 Adopted Budget-May Revise	43598	v20.1a
LOCAL CONTROL FUNDING FORMULA	2020-21	
CALCULATE LCFF TARGET		
Unduplicated as % of Enrollment	3 yr average	COLA & Augmentation 3.000% 83.05% 83.05% 2020-21
	ADA Base Gr Span Supp Concen	TARGET
Grades TK-3	6,636.58 7,933 825 1,455 1,228	75,929,200
Grades 4-6	5,131.55 8,053 1,338 1,129	53,984,094
Grades 7-8	3,531.69 8,292 1,377 1,163	38,256,164
Grades 9-12	- 9,609 250 1,638 1,383	-
Subtract NSS	-	-
NSS Allowance	-	-
TOTAL BASE	15,299.82 123,257,134 5,475,179 21,382,437 18,054,706	168,169,456
Targeted Instructional Improvement Block Grant		500,077
Home-to-School Transportation		1,209,393
Small School District Bus Replacement Program		-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET		169,878,926
Funded Based on Target Formula (based on prior year P-2 certification)		TRUE
ECONOMIC RECOVERY TARGET PAYMENT	100%	-
CALCULATE LCFF FLOOR		
Current year Funded ADA times Base per ADA	12-13 Rate 20-21 ADA	77,039,490
Current year Funded ADA times Other RL per ADA	5,035.32 15,299.82	710,677
Necessary Small School Allowance at 12-13 rates	46.45 15,299.82	-
2012-13 Categoricals		17,222,074
Floor Adjustments		-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA	- -	-
Less Fair Share Reduction		-
Non-CDE certified New Charter: District PY rate * CY ADA	- -	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA	\$ 4,442.46 15,299.82	67,968,838
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR		162,941,079
CALCULATE LCFF PHASE-IN ENTITLEMENT		
LOCAL CONTROL FUNDING FORMULA TARGET		2020-21
LOCAL CONTROL FUNDING FORMULA FLOOR		169,878,926
LCFF Need (LCFF Target less LCFF Floor, if positive)		162,941,079
Current Year Gap Funding	100.00%	-
ECONOMIC RECOVERY PAYMENT		-
Miscellaneous Adjustments		-
LCFF Entitlement before Minimum State Aid provision		169,878,926
CALCULATE STATE AID		
Transition Entitlement		169,878,926
Local Revenue (including RDA)		(26,414,325)
Gross State Aid		143,464,601
CALCULATE MINIMUM STATE AID	12-13 Rate 20-21 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	5,081.77 15,299.82	77,750,166
2012-13 NSS Allowance (deficit)		-
Minimum State Aid Adjustments		-
Less Current Year Property Taxes/In Lieu		(26,414,325)
Subtotal State Aid for Historical RL/Charter General BG		51,335,841
Categorical funding from 2012-13		17,222,074
Charter Categorical Block Grant adjusted for ADA		-
Minimum State Aid Guarantee		68,557,915
CHARTER SCHOOL MINIMUM STATE AID OFFSET		
Local Control Funding Formula Floor plus Funded Gap		-
Minimum State Aid plus Property Taxes including RDA		-
Offset		-
Minimum State Aid Prior to Offset		-
Total Minimum State Aid with Offset		-
TOTAL STATE AID		143,464,601
Additional State Aid (Additional SA)		-
LCFF Phase-In Entitlement		
(before COE transfer, Choice & Charter Supplemental)		169,878,926
CHANGE OVER PRIOR YEAR	-0.20% (347,931)	
LCFF Entitlement PER ADA		11,103
PER ADA CHANGE OVER PRIOR YEAR	2.12% 231	
BASIC AID STATUS (school districts only)		Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES		
State Aid	Increase	2020-21
Property Taxes net of in-lieu	-0.24% (347,931)	143,464,601
Charter in-Lieu Taxes	0.00% -	26,414,325
LCFF pre COE, Choice, Supp	-0.20% (347,931)	169,878,926

Oxnard (72538) - 2019-20 Adopted Budget-May Revise						
LOCAL CONTROL FUNDING FORMULA				2021-22		
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment				COLA & Augmentation		2.800%
				3 yr average	83.22%	83.22%
						2021-22
				ADA	Base	Gr Span
				Supp	Concen	TARGET
Grades TK-3				6,518.71	8,155	848
Grades 4-6				5,040.64	8,278	
Grades 7-8				3,469.35	8,524	
Grades 9-12				-	9,878	257
Subtract NSS				-	-	-
NSS Allowance				-	-	-
TOTAL BASE				15,028.70	124,459,237	5,527,866
				21,635,054	18,341,180	169,963,337
Targeted Instructional Improvement Block Grant						500,077
Home-to-School Transportation						1,209,393
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						171,672,807
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE
ECONOMIC RECOVERY TARGET PAYMENT					100%	-
CALCULATE LCFF FLOOR						
				12-13	21-22	
				Rate	ADA	
Current year Funded ADA times Base per ADA				5,035.32	15,028.70	75,674,314
Current year Funded ADA times Other RL per ADA				46.45	15,028.70	698,083
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						17,222,074
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 4,442.46	15,028.70	66,764,399
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						160,358,870
CALCULATE LCFF PHASE-IN ENTITLEMENT						
LOCAL CONTROL FUNDING FORMULA TARGET						2021-22
LOCAL CONTROL FUNDING FORMULA FLOOR						171,672,807
LCFF Need (LCFF Target less LCFF Floor, if positive)						160,358,870
Current Year Gap Funding					100.00%	-
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						171,672,807
CALCULATE STATE AID						
Transition Entitlement						171,672,807
Local Revenue (including RDA)						(26,414,325)
Gross State Aid						145,258,482
CALCULATE MINIMUM STATE AID						
				12-13 Rate	21-22 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA				5,081.77	15,028.70	76,372,397
2012-13 NSS Allowance (deficit)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(26,414,325)
Subtotal State Aid for Historical RL/Charter General BG						49,958,072
Categorical funding from 2012-13						17,222,074
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						67,180,146
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
Local Control Funding Formula Floor plus Funded Gap						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimim State Aid with Offset						-
TOTAL STATE AID						145,258,482
Additional State Aid (Additional SA)						
LCFF Phase-In Entitlement						
(before COE transfer, Choice & Charter Supplemental)				171,672,807		
CHANGE OVER PRIOR YEAR				1.06%	1,793,881	
LCFF Entitlement PER ADA				11,423		
PER ADA CHANGE OVER PRIOR YEAR				2.88%	320	
BASIC AID STATUS (school districts only)				Non-Basic Aid		
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2021-22
State Aid				1.25%	1,793,881	145,258,482
Property Taxes net of in-lieu				0.00%	-	26,414,325
Charter in-Lieu Taxes				0.00%	-	-
LCFF pre COE, Choice, Supp				1.06%	1,793,881	171,672,807

Oxnard (72538) - 2019-20 Adopted Budget-May Revise	43598	v20.1a
LOCAL CONTROL FUNDING FORMULA	2022-23	
CALCULATE LCFF TARGET		
Unduplicated as % of Enrollment	3 yr average	COLA & Augmentation 0.00% 0.00% 2022-23
	ADA Base Gr Span Supp Concen	TARGET
Grades TK-3	6,384.13 8,155 848 - -	57,476,322
Grades 4-6	4,924.99 8,278 - -	40,769,067
Grades 7-8	3,368.94 8,524 - -	28,716,845
Grades 9-12	- 9,878 257 - -	-
Subtract NSS	- - -	-
NSS Allowance	- - -	-
TOTAL BASE	14,678.06 121,548,492 5,413,742 - -	126,962,234
Targeted Instructional Improvement Block Grant		500,077
Home-to-School Transportation		1,209,393
Small School District Bus Replacement Program		-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET		128,671,704
Funded Based on Target Formula (based on prior year P-2 certification)		TRUE
ECONOMIC RECOVERY TARGET PAYMENT	100%	-
CALCULATE LCFF FLOOR		
Current year Funded ADA times Base per ADA	12-13 Rate 22-23 ADA	73,908,729
Current year Funded ADA times Other RL per ADA	5,035.32 14,678.06	681,796
Necessary Small School Allowance at 12-13 rates	46.45 14,678.06	-
2012-13 Categoricals		17,222,074
Floor Adjustments		-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA	- -	-
Less Fair Share Reduction		-
Non-CDE certified New Charter: District PY rate * CY ADA	- -	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA	\$ 4,442.46 14,678.06	65,206,694
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR		157,019,293
CALCULATE LCFF PHASE-IN ENTITLEMENT		
LOCAL CONTROL FUNDING FORMULA TARGET		2022-23
LOCAL CONTROL FUNDING FORMULA FLOOR		128,671,704
LCFF Need (LCFF Target less LCFF Floor, if positive)		157,019,293
Current Year Gap Funding	100.00%	-
ECONOMIC RECOVERY PAYMENT		-
Miscellaneous Adjustments		-
LCFF Entitlement before Minimum State Aid provision		128,671,704
CALCULATE STATE AID		
Transition Entitlement		128,671,704
Local Revenue (including RDA)		-
Gross State Aid		128,671,704
CALCULATE MINIMUM STATE AID		
2012-13 RL/Charter Gen BG adjusted for ADA	12-13 Rate 22-23 ADA	N/A
2012-13 NSS Allowance (deficit)	5,081.77 14,678.06	74,590,525
Minimum State Aid Adjustments		-
Less Current Year Property Taxes/In Lieu		-
Subtotal State Aid for Historical RL/Charter General BG		74,590,525
Categorical funding from 2012-13		17,222,074
Charter Categorical Block Grant adjusted for ADA		-
Minimum State Aid Guarantee		91,812,599
CHARTER SCHOOL MINIMUM STATE AID OFFSET		
Local Control Funding Formula Floor plus Funded Gap		-
Minimum State Aid plus Property Taxes including RDA		-
Offset		-
Minimum State Aid Prior to Offset		-
Total Minimum State Aid with Offset		-
TOTAL STATE AID		128,671,704
Additional State Aid (Additional SA)		
LCFF Phase-In Entitlement		-
(before COE transfer, Choice & Charter Supplemental)		128,671,704
CHANGE OVER PRIOR YEAR	-25.05% (43,001,103)	
LCFF Entitlement PER ADA		8,766
PER ADA CHANGE OVER PRIOR YEAR	-23.26% (2,657)	
BASIC AID STATUS (school districts only)	Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES		
State Aid	Increase	2022-23
Property Taxes net of in-lieu	-11.42% (16,586,778)	128,671,704
Charter in-Lieu Taxes	-100.00% (26,414,325)	-
LCFF pre COE, Choice, Supp	0.00% -	-
	-25.05% (43,001,103)	128,671,704

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)	15,602.76	15,602.76	15,982.06	15,244.82	15,244.82	15,602.76
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)	15,602.76	15,602.76	15,982.06	15,244.82	15,244.82	15,602.76
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	53.24	53.24	53.24	51.24	51.24	51.24
c. Special Education-NPS/LCI						
d. Special Education Extended Year	4.78	4.78	4.78	3.76	3.76	3.76
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	58.02	58.02	58.02	55.00	55.00	55.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,660.78	15,660.78	16,040.08	15,299.82	15,299.82	15,657.76
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			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	170,075,684.00	0.00	170,075,684.00	170,226,857.00	0.00	170,226,857.00	0.1%
2) Federal Revenue		8100-8299	0.00	12,155,794.00	12,155,794.00	0.00	8,659,991.00	8,659,991.00	-28.8%
3) Other State Revenue		8300-8599	6,395,402.00	8,038,927.00	14,434,329.00	3,337,814.00	4,672,503.00	8,010,317.00	-44.5%
4) Other Local Revenue		8600-8799	1,640,305.00	7,417,311.00	9,057,616.00	1,441,586.00	6,744,136.00	8,185,722.00	-9.6%
5) TOTAL REVENUES			178,111,391.00	27,612,032.00	205,723,423.00	175,006,257.00	20,076,630.00	195,082,887.00	-5.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	69,937,536.00	16,226,045.00	86,163,581.00	67,993,349.00	15,655,705.00	83,649,054.00	-2.9%
2) Classified Salaries		2000-2999	20,098,556.00	9,595,778.00	29,694,334.00	19,217,297.00	10,090,607.00	29,307,904.00	-1.3%
3) Employee Benefits		3000-3999	36,179,335.00	8,729,905.00	44,909,240.00	31,537,058.00	8,598,111.00	40,135,169.00	-10.6%
4) Books and Supplies		4000-4999	5,744,581.00	11,203,954.00	16,948,535.00	8,258,018.00	5,642,845.00	13,900,863.00	-18.0%
5) Services and Other Operating Expenditures		5000-5999	17,320,150.00	13,214,047.00	30,534,197.00	14,919,985.00	9,777,986.00	24,697,971.00	-19.1%
6) Capital Outlay		6000-6999	42,000.00	1,068,783.00	1,110,783.00	1,432,835.00	235,008.00	1,667,843.00	50.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,154,631.00	0.00	5,154,631.00	3,091,734.00	0.00	3,091,734.00	-40.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,879,816.00)	1,197,903.00	(681,913.00)	(1,112,563.00)	591,112.00	(521,451.00)	-23.5%
9) TOTAL EXPENDITURES			152,596,973.00	61,236,415.00	213,833,388.00	145,337,713.00	50,591,374.00	195,929,087.00	-8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			25,514,418.00	(33,624,383.00)	(8,109,965.00)	29,668,544.00	(30,514,744.00)	(846,200.00)	-89.6%
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	2,995,344.00	0.00	2,995,344.00	1,830,606.00	0.00	1,830,606.00	-38.9%
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	(33,595,144.00)	33,595,144.00	0.00	(30,514,744.00)	30,514,744.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(36,590,488.00)	33,595,144.00	(2,995,344.00)	(32,345,350.00)	30,514,744.00	(1,830,606.00)	-38.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,076,070.00)	(29,239.00)	(11,105,309.00)	(2,676,806.00)	0.00	(2,676,806.00)	-75.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	34,190,749.00	1,851,431.00	36,042,180.00	15,507,327.00	1,822,192.00	17,329,519.00	-51.9%
b) Audit Adjustments		9793	(7,607,352.00)	0.00	(7,607,352.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			26,583,397.00	1,851,431.00	28,434,828.00	15,507,327.00	1,822,192.00	17,329,519.00	-39.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,583,397.00	1,851,431.00	28,434,828.00	15,507,327.00	1,822,192.00	17,329,519.00	-39.1%
2) Ending Balance, June 30 (E + F1e)			15,507,327.00	1,822,192.00	17,329,519.00	12,830,521.00	1,822,192.00	14,652,713.00	-15.4%
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	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,822,192.00	1,822,192.00	0.00	1,822,192.00	1,822,192.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	5,158,235.00	0.00	5,158,235.00	5,340,800.00	0.00	5,340,800.00	3.5%
Textbook set aside	0000	9780				1,000,000.00		1,000,000.00	
Bus replacement	0000	9780				150,000.00		150,000.00	
Potential salary increase	0000	9780				4,190,800.00		4,190,800.00	
1617 1x funds dedicated construction	0000	9780	1,412,835.00		1,412,835.00				
Textbook set aside	0000	9780	1,500,000.00		1,500,000.00				
Bus replacement	0000	9780	150,000.00		150,000.00				
Potential salary increase	0000	9780	2,095,400.00		2,095,400.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,504,862.00	0.00	6,504,862.00	5,932,856.00	0.00	5,932,856.00	-8.8%
Unassigned/Unappropriated Amount		9790	3,724,230.00	0.00	3,724,230.00	1,436,865.00	0.00	1,436,865.00	-61.4%

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

Description (G9 + H2) - (I6 + J2)	Resource Codes		Object Codes		2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
					Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
					0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	125,306,023.00	0.00	125,306,023.00	121,085,598.00	0.00	121,085,598.00	-3.4%
Education Protection Account State Aid - Current Year		8012	21,109,127.00	0.00	21,109,127.00	22,726,934.00	0.00	22,726,934.00	7.7%
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	166,574.00	0.00	166,574.00	166,574.00	0.00	166,574.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8029	6,593.00	0.00	6,593.00	6,593.00	0.00	6,593.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	21,904,235.00	0.00	21,904,235.00	23,939,136.00	0.00	23,939,136.00	9.3%
Unsecured Roll Taxes		8042	484,133.00	0.00	484,133.00	472,658.00	0.00	472,658.00	-2.4%
Prior Years' Taxes		8043	111,410.00	0.00	111,410.00	88,152.00	0.00	88,152.00	-20.9%
Supplemental Taxes		8044	849,836.00	0.00	849,836.00	738,192.00	0.00	738,192.00	-13.1%
Education Revenue Augmentation Fund (ERAF)		8045	137,753.00	0.00	137,753.00	1,003,020.00	0.00	1,003,020.00	628.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	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			170,075,684.00	0.00	170,075,684.00	170,226,857.00	0.00	170,226,857.00	0.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			170,075,684.00	0.00	170,075,684.00	170,226,857.00	0.00	170,226,857.00	0.1%
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	3,190,982.00	3,190,982.00	0.00	3,120,000.00	3,120,000.00	-2.2%
Special Education Discretionary Grants		8182	0.00	128,431.00	128,431.00	0.00	128,430.00	128,430.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		5,634,684.00	5,634,684.00		3,622,300.00	3,622,300.00	-35.7%
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		715,858.00	715,858.00		481,952.00	481,952.00	-32.7%
Title III, Part A, Immigrant Student Program	4201	8290		34,376.00	34,376.00		28,444.00	28,444.00	-17.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,166,046.00	1,166,046.00		821,189.00	821,189.00	-29.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630								
Other NCLB / Every Student Succeeds Act		8290		450,240.00	450,240.00		256,935.00	256,935.00	-42.9%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	835,177.00	835,177.00	0.00	200,741.00	200,741.00	-76.0%
TOTAL, FEDERAL REVENUE			0.00	12,155,794.00	12,155,794.00	0.00	8,659,991.00	8,659,991.00	-28.8%
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	350,828.00	350,828.00	0.00	350,828.00	350,828.00	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	3,439,761.00	0.00	3,439,761.00	503,867.00	0.00	503,867.00	-85.4%
Lottery - Unrestricted and Instructional Materials		8560	2,520,854.00	884,803.00	3,405,657.00	2,460,765.00	863,712.00	3,324,477.00	-2.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,949,465.00	2,949,465.00		2,943,183.00	2,943,183.00	-0.2%

			2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		55,069.00	55,069.00		66,345.00	66,345.00	20.5%
California Clean Energy Jobs Act	6230	8590		787,583.00	787,583.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	434,787.00	3,011,179.00	3,445,966.00	373,182.00	448,435.00	821,617.00	-76.2%
TOTAL, OTHER STATE REVENUE			6,395,402.00	8,038,927.00	14,434,329.00	3,337,814.00	4,672,503.00	8,010,317.00	-44.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	55,000.00	0.00	55,000.00	55,000.00	0.00	55,000.00	0.0%
Interest		8660	350,000.00	0.00	350,000.00	350,000.00	0.00	350,000.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	14,976.00	14,976.00	0.00	3,714.00	3,714.00	-75.2%
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									

Description (50%) Adjustment	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues From Local Sources		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8699	1,235,305.00	358,398.00	1,593,703.00	1,036,586.00	71,578.00	1,108,164.00	-30.5%
All Other Transfers In		8710	0.00	9,000.00	9,000.00	0.00	9,000.00	9,000.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8791		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8792		7,034,937.00	7,034,937.00		6,659,844.00	6,659,844.00	-5.3%
ROC/P Transfers From Districts or Charter Schools	6360	8793		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8791		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8792		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		8799	1,640,305.00	7,417,311.00	9,057,616.00	1,441,586.00	6,744,136.00	8,185,722.00	-9.6%
TOTAL, REVENUES			178,111,391.00	27,612,032.00	205,723,423.00	175,006,257.00	20,076,630.00	195,082,887.00	-5.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	57,641,245.00	10,745,917.00	68,387,162.00	57,009,636.00	10,191,000.00	67,200,636.00	-1.7%
Certificated Pupil Support Salaries		1200	5,756,692.00	4,027,159.00	9,783,851.00	5,445,711.00	4,232,022.00	9,677,733.00	-1.1%
Certificated Supervisors' and Administrators' Salaries		1300	6,493,699.00	1,116,753.00	7,610,452.00	5,513,002.00	916,569.00	6,429,571.00	-15.5%
Other Certificated Salaries		1900	45,900.00	336,216.00	382,116.00	25,000.00	316,114.00	341,114.00	-10.7%
TOTAL, CERTIFICATED SALARIES			69,937,536.00	16,226,045.00	86,163,581.00	67,993,349.00	15,655,705.00	83,649,054.00	-2.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	876,468.00	5,341,963.00	6,218,431.00	1,090,104.00	5,941,280.00	7,031,384.00	13.1%
Classified Support Salaries		2200	5,148,391.00	2,334,557.00	7,482,948.00	5,194,560.00	2,365,498.00	7,560,058.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	1,547,024.00	538,796.00	2,085,820.00	1,603,965.00	466,981.00	2,070,946.00	-0.7%
Clerical, Technical and Office Salaries		2400	8,384,284.00	768,939.00	9,153,223.00	7,856,277.00	936,325.00	8,792,602.00	-3.9%
Other Classified Salaries		2900	4,142,389.00	611,523.00	4,753,912.00	3,472,391.00	380,523.00	3,852,914.00	-19.0%
TOTAL, CLASSIFIED SALARIES			20,098,556.00	9,595,778.00	29,694,334.00	19,217,297.00	10,090,607.00	29,307,904.00	-1.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	10,660,727.00	2,321,380.00	12,982,107.00	10,530,192.00	2,325,332.00	12,855,524.00	-1.0%
PERS		3201-3202	4,091,381.00	1,762,369.00	5,853,750.00	4,464,328.00	2,190,735.00	6,655,063.00	13.7%
OASDI/Medicare/Alternative		3301-3302	2,608,489.00	953,241.00	3,561,730.00	2,418,070.00	973,289.00	3,391,359.00	-4.8%
Health and Welfare Benefits		3401-3402	12,386,217.00	2,382,535.00	14,768,752.00	8,172,916.00	1,803,089.00	9,976,005.00	-32.5%
Unemployment Insurance		3501-3502	45,342.00	11,929.00	57,271.00	40,472.00	11,794.00	52,266.00	-8.7%
Workers' Compensation		3601-3602	2,056,268.00	549,749.00	2,606,017.00	1,859,725.00	540,918.00	2,400,643.00	-7.9%
OPEB, Allocated		3701-3702	3,506,068.00	748,702.00	4,254,770.00	3,237,312.00	752,954.00	3,990,266.00	-6.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	824,843.00	0.00	824,843.00	814,043.00	0.00	814,043.00	-1.3%
TOTAL, EMPLOYEE BENEFITS			36,179,335.00	8,729,905.00	44,909,240.00	31,537,058.00	8,598,111.00	40,135,169.00	-10.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,600,000.00	797,531.00	2,397,531.00	1,700,000.00	863,712.00	2,563,712.00	6.9%
Books and Other Reference Materials		4200	107,467.00	101,814.00	209,281.00	3,000.00	13,042.00	16,042.00	-92.3%
Materials and Supplies		4300	2,744,929.00	5,898,904.00	8,643,833.00	6,164,718.00	2,757,864.00	8,922,582.00	3.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	1,292,185.00	4,405,705.00	5,697,890.00	390,300.00	2,008,227.00	2,398,527.00	-57.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			5,744,581.00	11,203,954.00	16,948,535.00	8,258,018.00	5,642,845.00	13,900,863.00	-18.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	4,200,000.00	6,905,240.00	11,105,240.00	4,050,000.00	5,350,623.00	9,400,623.00	-15.3%
Travel and Conferences		5200	669,926.00	673,319.00	1,343,245.00	343,442.00	420,628.00	764,070.00	-43.1%
Dues and Memberships		5300	110,712.00	39,181.00	149,893.00	110,310.00	4,000.00	114,310.00	-23.7%
Insurance		5400 - 5450	758,684.00	0.00	758,684.00	756,684.00	0.00	756,684.00	-0.3%
Operations and Housekeeping Services		5500	2,675,000.00	12,000.00	2,687,000.00	2,775,000.00	12,000.00	2,787,000.00	3.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	778,892.00	249,803.00	1,028,695.00	643,006.00	241,352.00	884,358.00	-14.0%
Transfers of Direct Costs		5710	(266,018.00)	266,018.00	0.00	(129,505.00)	129,505.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,956.00	38,000.00	49,956.00	(1,227.00)	37,000.00	35,773.00	-28.4%
Professional/Consulting Services and Operating Expenditures		5800	7,755,278.00	5,012,786.00	12,768,064.00	5,798,705.00	3,571,878.00	9,370,583.00	-26.6%
Communications		5900	625,720.00	17,700.00	643,420.00	573,570.00	11,000.00	584,570.00	-9.1%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			17,320,150.00	13,214,047.00	30,534,197.00	14,919,985.00	9,777,986.00	24,697,971.00	-19.1%

Description		2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY								
	Object Codes							
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	819,783.00	819,783.00	1,412,835.00	8.00	1,412,843.00	72.3%
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	42,000.00	249,000.00	291,000.00	20,000.00	235,000.00	255,000.00	-12.4%
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY		42,000.00	1,068,783.00	1,110,783.00	1,432,835.00	235,008.00	1,667,843.00	50.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict	7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Attendance Agreements	7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools								
Tuition, Excess Costs, and/or Deficit Payments	7141	177,000.00	0.00	177,000.00	146,257.00	0.00	146,257.00	-17.4%
Payments to Districts or Charter Schools	7142	4,416,234.00	0.00	4,416,234.00	2,381,477.00	0.00	2,381,477.00	-46.1%
Payments to County Offices	7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs								
Transfers of Pass-Through Revenues	7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To Districts or Charter Schools	7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs								
Special Education SELPA Transfers of Apportionments	7221		0.00	0.00		0.00	0.00	0.0%
To Districts or Charter Schools	6500							
To County Offices	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments	7221		0.00	0.00		0.00	0.00	0.0%
To Districts or Charter Schools	6360							
To County Offices	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers	7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	269,266.00	0.00	269,266.00	270,000.00	0.00	270,000.00	0.3%
Other Debt Service - Principal		7439	292,131.00	0.00	292,131.00	294,000.00	0.00	294,000.00	0.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,154,631.00	0.00	5,154,631.00	3,091,734.00	0.00	3,091,734.00	-40.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,197,903.00)	1,197,903.00	0.00	(591,112.00)	591,112.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(681,913.00)	0.00	(681,913.00)	(521,451.00)	0.00	(521,451.00)	-23.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,879,816.00)	1,197,903.00	(681,913.00)	(1,112,563.00)	591,112.00	(521,451.00)	-23.5%
TOTAL, EXPENDITURES			152,596,973.00	61,236,415.00	213,833,388.00	145,337,713.00	50,591,374.00	195,929,087.00	-8.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	995,344.00	0.00	995,344.00	830,606.00	0.00	830,606.00	-16.6%
Other Authorized Interfund Transfers Out		7619	2,000,000.00	0.00	2,000,000.00	1,000,000.00	0.00	1,000,000.00	-50.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,995,344.00	0.00	2,995,344.00	1,830,606.00	0.00	1,830,606.00	-38.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
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		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds									
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(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	(33,595,144.00)	33,595,144.00	0.00	(30,514,744.00)	30,514,744.00	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			(33,595,144.00)	33,595,144.00	0.00	(30,514,744.00)	30,514,744.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(36,590,488.00)	33,595,144.00	(2,995,344.00)	(32,345,350.00)	30,514,744.00	(1,830,606.00)	-38.9%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	170,075,684.00	0.00	170,075,684.00	170,226,857.00	0.00	170,226,857.00	0.1%
2) Federal Revenue		8100-8299	0.00	12,155,794.00	12,155,794.00	0.00	8,659,991.00	8,659,991.00	-28.8%
3) Other State Revenue		8300-8599	6,395,402.00	8,038,927.00	14,434,329.00	3,337,814.00	4,672,503.00	8,010,317.00	-44.5%
4) Other Local Revenue		8600-8799	1,640,305.00	7,417,311.00	9,057,616.00	1,441,586.00	6,744,136.00	8,185,722.00	-9.6%
5) TOTAL REVENUES			178,111,391.00	27,612,032.00	205,723,423.00	175,006,257.00	20,076,630.00	195,082,887.00	-5.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		92,958,953.00	34,446,218.00	127,405,171.00	87,081,986.00	30,262,543.00	117,344,529.00	-7.9%
2) Instruction - Related Services	2000-2999		17,251,849.00	7,302,668.00	24,554,517.00	15,165,911.00	4,403,269.00	19,569,180.00	-20.3%
3) Pupil Services	3000-3999		15,942,172.00	9,964,118.00	25,906,290.00	15,592,927.00	9,008,130.00	24,601,057.00	-5.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	1,374,317.00	1,374,317.00	0.00	43,326.00	43,326.00	-96.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		11,425,377.00	1,483,121.00	12,908,498.00	12,833,025.00	876,112.00	13,709,137.00	6.2%
8) Plant Services	8000-8999		9,861,991.00	6,665,973.00	16,527,964.00	11,570,130.00	5,997,994.00	17,568,124.00	6.3%
9) Other Outgo	9000-9999	Except 7600-7699	5,156,631.00	0.00	5,156,631.00	3,093,734.00	0.00	3,093,734.00	-40.0%
10) TOTAL EXPENDITURES			152,596,973.00	61,236,415.00	213,833,388.00	145,337,713.00	50,591,374.00	195,929,087.00	-8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			25,514,418.00	(33,624,383.00)	(8,109,965.00)	29,668,544.00	(30,514,744.00)	(846,200.00)	-89.6%
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	2,995,344.00	0.00	2,995,344.00	1,830,606.00	0.00	1,830,606.00	-38.9%
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	(33,595,144.00)	33,595,144.00	0.00	(30,514,744.00)	30,514,744.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(36,590,488.00)	33,595,144.00	(2,995,344.00)	(32,345,350.00)	30,514,744.00	(1,830,606.00)	-38.9%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,076,070.00)	(29,239.00)	(11,105,309.00)	(2,676,806.00)	0.00	(2,676,806.00)	-75.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	34,190,749.00	1,851,431.00	36,042,180.00	15,507,327.00	1,822,192.00	17,329,519.00	-51.9%
b) Audit Adjustments		9793	(7,607,352.00)	0.00	(7,607,352.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			26,583,397.00	1,851,431.00	28,434,828.00	15,507,327.00	1,822,192.00	17,329,519.00	-39.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,583,397.00	1,851,431.00	28,434,828.00	15,507,327.00	1,822,192.00	17,329,519.00	-39.1%
2) Ending Balance, June 30 (E + F1e)			15,507,327.00	1,822,192.00	17,329,519.00	12,830,521.00	1,822,192.00	14,652,713.00	-15.4%
Components of Ending Fund Balance									
a) Nonspendable		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Revolving Cash		9712	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,822,192.00	1,822,192.00	0.00	1,822,192.00	1,822,192.00	0.0%
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned									
Other Assignments (by Resource/Object)		9780	5,158,235.00	0.00	5,158,235.00	5,340,800.00	0.00	5,340,800.00	3.5%
Textbook set aside	0000	9780				1,000,000.00		1,000,000.00	
Bus replacement	0000	9780				150,000.00		150,000.00	
Potential salary increase	0000	9780				4,190,800.00		4,190,800.00	
1617 1x funds dedicated construction	0000	9780	1,412,835.00		1,412,835.00				
Textbook set aside	0000	9780	1,500,000.00		1,500,000.00				
Bus replacement	0000	9780	150,000.00		150,000.00				
Potential salary increase	0000	9780	2,095,400.00		2,095,400.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	6,504,862.00	0.00	6,504,862.00	5,932,856.00	0.00	5,932,856.00	-8.8%
Unassigned/Unappropriated Amount		9790	3,724,230.00	0.00	3,724,230.00	1,436,865.00	0.00	1,436,865.00	-61.4%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
6300	Lottery: Instructional Materials	102,611.00	102,611.00
7311	Classified School Employee Professional Development Block Grant	106,220.00	106,220.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,449,853.00	1,449,853.00
9010	Other Restricted Local	163,508.00	163,508.00
Total, Restricted Balance		1,822,192.00	1,822,192.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,493,175.00	1,999,079.00	33.9%
4) Other Local Revenue		8600-8799	1,600.00	1,600.00	0.0%
5) TOTAL, REVENUES			1,494,775.00	2,000,679.00	33.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	14,526.00	0.00	-100.0%
2) Classified Salaries		2000-2999	959,002.00	1,119,514.00	16.7%
3) Employee Benefits		3000-3999	234,795.00	287,149.00	22.3%
4) Books and Supplies		4000-4999	144,593.00	466,543.00	222.7%
5) Services and Other Operating Expenditures		5000-5999	60,490.00	47,338.00	-21.7%
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	81,369.00	80,135.00	-1.5%
9) TOTAL, EXPENDITURES			1,494,775.00	2,000,679.00	33.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,492.00	3,492.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,492.00	3,492.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,492.00	3,492.00	0.0%
2) Ending Balance, June 30 (E + F1e)			3,492.00	3,492.00	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	3,492.00	3,492.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,493,175.00	1,999,079.00	33.9%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,493,175.00	1,999,079.00	33.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,600.00	1,600.00	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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,600.00	1,600.00	0.0%
TOTAL, REVENUES			1,494,775.00	2,000,679.00	33.8%

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	14,526.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			14,526.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	742,595.00	1,029,053.00	38.6%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	12,719.00	15,898.00	25.0%
Clerical, Technical and Office Salaries		2400	86,516.00	52,852.00	-38.9%
Other Classified Salaries		2900	117,172.00	21,711.00	-81.5%
TOTAL, CLASSIFIED SALARIES			959,002.00	1,119,514.00	16.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	44,143.00	38,585.00	-12.6%
PERS		3201-3202	93,167.00	139,557.00	49.8%
OASDI/Medicare/Alternative		3301-3302	57,173.00	70,390.00	23.1%
Health and Welfare Benefits		3401-3402	13,000.00	9,709.00	-25.3%
Unemployment Insurance		3501-3502	485.00	557.00	14.8%
Workers' Compensation		3601-3602	22,392.00	25,080.00	12.0%
OPEB, Allocated		3701-3702	4,435.00	3,271.00	-26.2%
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			234,795.00	287,149.00	22.3%
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	119,593.00	449,043.00	275.5%
Noncapitalized Equipment		4400	25,000.00	17,500.00	-30.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			144,593.00	466,543.00	222.7%

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	12,665.00	16,513.00	30.4%
Dues and Memberships		5300	750.00	3,250.00	333.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,000.00	10,000.00	150.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,000.00	11,500.00	64.3%
Professional/Consulting Services and Operating Expenditures		5800	36,075.00	6,075.00	-83.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			60,490.00	47,338.00	-21.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	81,369.00	80,135.00	-1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			81,369.00	80,135.00	-1.5%
TOTAL, EXPENDITURES			1,494,775.00	2,000,679.00	33.8%

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,493,175.00	1,999,079.00	33.9%
4) Other Local Revenue		8600-8799	1,600.00	1,600.00	0.0%
5) TOTAL, REVENUES			1,494,775.00	2,000,679.00	33.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,113,204.00	1,808,471.00	62.5%
2) Instruction - Related Services	2000-2999		300,202.00	112,073.00	-62.7%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		81,369.00	80,135.00	-1.5%
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			1,494,775.00	2,000,679.00	33.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,492.00	3,492.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,492.00	3,492.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,492.00	3,492.00	0.0%
2) Ending Balance, June 30 (E + F1e)			3,492.00	3,492.00	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	3,492.00	3,492.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
6130	Child Development: Center-Based Reserve Account	3,492.00	3,492.00
Total, Restricted Balance		3,492.00	3,492.00

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	10,216,342.00	9,990,764.00	-2.2%
3) Other State Revenue		8300-8599	669,792.00	699,292.00	4.4%
4) Other Local Revenue		8600-8799	39,000.00	39,000.00	0.0%
5) TOTAL, REVENUES			10,925,134.00	10,729,056.00	-1.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,066,234.00	4,025,066.00	-1.0%
3) Employee Benefits		3000-3999	1,412,329.00	1,505,061.00	6.6%
4) Books and Supplies		4000-4999	5,942,827.00	5,405,742.00	-9.0%
5) Services and Other Operating Expenditures		5000-5999	131,721.00	152,477.00	15.8%
6) Capital Outlay		6000-6999	48,000.00	30,000.00	-37.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	600,544.00	441,316.00	-26.5%
9) TOTAL, EXPENDITURES			12,201,655.00	11,559,662.00	-5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,276,521.00)	(830,606.00)	-34.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	995,344.00	830,606.00	-16.6%
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			995,344.00	830,606.00	-16.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(281,177.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	281,177.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			281,177.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			281,177.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	10,216,342.00	9,990,764.00	-2.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,216,342.00	9,990,764.00	-2.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	669,792.00	699,292.00	4.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			669,792.00	699,292.00	4.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	23,000.00	23,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	16,000.00	16,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			39,000.00	39,000.00	0.0%
TOTAL, REVENUES			10,925,134.00	10,729,056.00	-1.8%

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	3,694,058.00	3,668,890.00	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	228,931.00	212,931.00	-7.0%
Clerical, Technical and Office Salaries		2400	143,245.00	143,245.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,066,234.00	4,025,066.00	-1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	688,422.00	804,769.00	16.9%
OASDI/Medicare/Alternative		3301-3302	305,378.00	302,581.00	-0.9%
Health and Welfare Benefits		3401-3402	244,216.00	225,596.00	-7.6%
Unemployment Insurance		3501-3502	1,999.00	1,978.00	-1.1%
Workers' Compensation		3601-3602	92,707.00	90,530.00	-2.3%
OPEB, Allocated		3701-3702	79,607.00	79,607.00	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			1,412,329.00	1,505,061.00	6.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	311,514.00	130,827.00	-58.0%
Noncapitalized Equipment		4400	66,500.00	27,000.00	-59.4%
Food		4700	5,564,813.00	5,247,915.00	-5.7%
TOTAL, BOOKS AND SUPPLIES			5,942,827.00	5,405,742.00	-9.0%

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	6,800.00	7,300.00	7.4%
Dues and Memberships		5300	3,000.00	3,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	69,803.00	80,700.00	15.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,750.00	30,750.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(56,956.00)	(47,273.00)	-17.0%
Professional/Consulting Services and Operating Expenditures		5800	78,324.00	78,000.00	-0.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			131,721.00	152,477.00	15.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	48,000.00	30,000.00	-37.5%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			48,000.00	30,000.00	-37.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	600,544.00	441,316.00	-26.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			600,544.00	441,316.00	-26.5%
TOTAL, EXPENDITURES			12,201,655.00	11,559,662.00	-5.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	995,344.00	830,606.00	-16.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			995,344.00	830,606.00	-16.6%
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)			995,344.00	830,606.00	-16.6%

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	10,216,342.00	9,990,764.00	-2.2%
3) Other State Revenue		8300-8599	669,792.00	699,292.00	4.4%
4) Other Local Revenue		8600-8799	39,000.00	39,000.00	0.0%
5) TOTAL REVENUES			10,925,134.00	10,729,056.00	-1.8%
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		11,531,308.00	11,037,646.00	-4.3%
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		600,544.00	441,316.00	-26.5%
8) Plant Services	8000-8999		69,803.00	80,700.00	15.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			12,201,655.00	11,559,662.00	-5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,276,521.00)	(830,606.00)	-34.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	995,344.00	830,606.00	-16.6%
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			995,344.00	830,606.00	-16.6%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(281,177.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	281,177.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			281,177.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			281,177.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,500,000.00	1,000,000.00	-33.3%
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			1,500,000.00	1,000,000.00	-33.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,500,000.00)	(1,000,000.00)	-33.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	1,000,000.00	-50.0%
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			2,000,000.00	1,000,000.00	-50.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	500,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	500,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	500,000.00	New
2) Ending Balance, June 30 (E + F1e)			500,000.00	500,000.00	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	500,000.00	500,000.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,500,000.00	1,000,000.00	-33.3%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,500,000.00	1,000,000.00	-33.3%
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			1,500,000.00	1,000,000.00	-33.3%

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	2,000,000.00	1,000,000.00	-50.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	1,000,000.00	-50.0%
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)			2,000,000.00	1,000,000.00	-50.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,500,000.00	1,000,000.00	-33.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,500,000.00	1,000,000.00	-33.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,500,000.00)	(1,000,000.00)	-33.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,000,000.00	1,000,000.00	-50.0%
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			2,000,000.00	1,000,000.00	-50.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	500,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	500,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	500,000.00	New
2) Ending Balance, June 30 (E + F1e)			500,000.00	500,000.00	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	500,000.00	500,000.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
9010	Other Restricted Local	500,000.00	500,000.00
Total, Restricted Balance		500,000.00	500,000.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,200.00	1,200.00	0.0%
5) TOTAL, REVENUES			1,200.00	1,200.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,200.00	1,200.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,200.00	1,200.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	125,648.00	126,848.00	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			125,648.00	126,848.00	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			125,648.00	126,848.00	1.0%
2) Ending Balance, June 30 (E + F1e)			126,848.00	128,048.00	0.9%
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	126,848.00	128,048.00	0.9%
Committed	0000	9760		128,048.00	
Committed	0000	9760	126,848.00		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,200.00	1,200.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,200.00	1,200.00	0.0%
TOTAL, REVENUES			1,200.00	1,200.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
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	1,200.00	1,200.00	0.0%
5) TOTAL, REVENUES			1,200.00	1,200.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,200.00	1,200.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,200.00	1,200.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	125,648.00	126,848.00	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			125,648.00	126,848.00	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			125,648.00	126,848.00	1.0%
2) Ending Balance, June 30 (E + F1e)			126,848.00	128,048.00	0.9%
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	126,848.00	128,048.00	0.9%
Committed	0000	9760		128,048.00	
Committed	0000	9760	126,848.00		
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	800,000.00	800,000.00	0.0%
5) TOTAL, REVENUES			800,000.00	800,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	1,169,251.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	24,937,799.00	53,582,038.00	114.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,937,799.00	54,751,289.00	119.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,137,799.00)	(53,951,289.00)	123.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,137,799.00)	(53,951,289.00)	123.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,089,088.00	53,951,289.00	-30.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,089,088.00	53,951,289.00	-30.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,089,088.00	53,951,289.00	-30.9%
2) Ending Balance, June 30 (E + F1e)			53,951,289.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	53,951,289.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
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	800,000.00	800,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			800,000.00	800,000.00	0.0%
TOTAL, REVENUES			800,000.00	800,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	693,586.00	New
Noncapitalized Equipment		4400	0.00	475,665.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	1,169,251.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	393,877.00	246,254.00	-37.5%
Land Improvements		6170	201,035.00	72,668.00	-63.9%
Buildings and Improvements of Buildings		6200	20,779,823.00	49,537,907.00	138.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	3,563,064.00	3,725,209.00	4.6%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			24,937,799.00	53,582,038.00	114.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			24,937,799.00	54,751,289.00	119.6%

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

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	800,000.00	800,000.00	0.0%
5) TOTAL, REVENUES			800,000.00	800,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		24,937,799.00	54,751,289.00	119.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,937,799.00	54,751,289.00	119.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(24,137,799.00)	(53,951,289.00)	123.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,137,799.00)	(53,951,289.00)	123.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	78,089,088.00	53,951,289.00	-30.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,089,088.00	53,951,289.00	-30.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,089,088.00	53,951,289.00	-30.9%
2) Ending Balance, June 30 (E + F1e)			53,951,289.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	53,951,289.00	0.00	-100.0%
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	53,951,289.00	0.00
Total, Restricted Balance		53,951,289.00	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	907,500.00	907,650.00	0.0%
5) TOTAL, REVENUES			907,500.00	907,650.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	133,073.00	123,889.00	-6.9%
6) Capital Outlay		6000-6999	40,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	473,656.00	473,656.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			646,729.00	597,545.00	-7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			260,771.00	310,105.00	18.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			260,771.00	310,105.00	18.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,718,500.00	7,979,271.00	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,718,500.00	7,979,271.00	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,718,500.00	7,979,271.00	3.4%
2) Ending Balance, June 30 (E + F1e)			7,979,271.00	8,289,376.00	3.9%
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	7,979,271.00	8,289,376.00	3.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
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	500,000.00	250,000.00	-50.0%
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	157,500.00	157,650.00	0.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	250,000.00	500,000.00	100.0%
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			907,500.00	907,650.00	0.0%
TOTAL, REVENUES			907,500.00	907,650.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	125,423.00	123,889.00	-1.2%
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	7,650.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			133,073.00	123,889.00	-6.9%
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	40,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			40,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	158,256.00	158,256.00	0.0%
Other Debt Service - Principal		7439	315,400.00	315,400.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			473,656.00	473,656.00	0.0%
TOTAL, EXPENDITURES			646,729.00	597,545.00	-7.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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	907,500.00	907,650.00	0.0%
5) TOTAL, REVENUES			907,500.00	907,650.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		7,650.00	0.00	-100.0%
8) Plant Services	8000-8999		165,423.00	123,889.00	-25.1%
9) Other Outgo	9000-9999	Except 7600-7699	473,656.00	473,656.00	0.0%
10) TOTAL, EXPENDITURES			646,729.00	597,545.00	-7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			260,771.00	310,105.00	18.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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)			260,771.00	310,105.00	18.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,718,500.00	7,979,271.00	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,718,500.00	7,979,271.00	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,718,500.00	7,979,271.00	3.4%
2) Ending Balance, June 30 (E + F1e)			7,979,271.00	8,289,376.00	3.9%
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	7,979,271.00	8,289,376.00	3.9%
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	7,979,271.00	8,289,376.00
Total, Restricted Balance		7,979,271.00	8,289,376.00

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	193,955.00	194,000.00	0.0%
5) TOTAL, REVENUES			193,955.00	194,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			193,955.00	194,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			193,955.00	194,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,390,279.00	9,584,234.00	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,390,279.00	9,584,234.00	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,390,279.00	9,584,234.00	2.1%
2) Ending Balance, June 30 (E + F1e)			9,584,234.00	9,778,234.00	2.0%
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	9,584,234.00	9,778,234.00	2.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	193,955.00	194,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			193,955.00	194,000.00	0.0%
TOTAL, REVENUES			193,955.00	194,000.00	0.0%

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

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(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	193,955.00	194,000.00	0.0%
5) TOTAL, REVENUES			193,955.00	194,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			193,955.00	194,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			193,955.00	194,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,390,279.00	9,584,234.00	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,390,279.00	9,584,234.00	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,390,279.00	9,584,234.00	2.1%
2) Ending Balance, June 30 (E + F1e)			9,584,234.00	9,778,234.00	2.0%
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	9,584,234.00	9,778,234.00	2.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
7710	State School Facilities Projects	9,584,234.00	9,778,234.00
Total, Restricted Balance		9,584,234.00	9,778,234.00

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	107,999.00	111,367.00	3.1%
4) Other Local Revenue		8600-8799	14,934,274.00	14,983,142.00	0.3%
5) TOTAL, REVENUES			15,042,273.00	15,094,509.00	0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,857,777.00	17,032,200.00	7.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,857,777.00	17,032,200.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(815,504.00)	(1,937,691.00)	137.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	129,071.00	New
b) Transfers Out		7600-7629	0.00	129,071.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	26,076.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			26,076.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(789,428.00)	(1,937,691.00)	145.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,723,677.00	14,934,249.00	-5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,723,677.00	14,934,249.00	-5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,723,677.00	14,934,249.00	-5.0%
2) Ending Balance, June 30 (E + F1e)			14,934,249.00	12,996,558.00	-13.0%
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	14,934,249.00	12,996,558.00	-13.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	104,738.00	111,367.00	6.3%
Other Subventions/In-Lieu Taxes		8572	3,261.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			107,999.00	111,367.00	3.1%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	14,030,938.00	14,158,580.00	0.9%
Unsecured Roll		8612	545,482.00	696,562.00	27.7%
Prior Years' Taxes		8613	21,468.00	0.00	-100.0%
Supplemental Taxes		8614	179,940.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	156,446.00	128,000.00	-18.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,934,274.00	14,983,142.00	0.3%
TOTAL, REVENUES			15,042,273.00	15,094,509.00	0.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	4,597,107.00	5,952,573.00	29.5%
Bond Interest and Other Service Charges		7434	11,260,670.00	11,079,627.00	-1.6%
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)			15,857,777.00	17,032,200.00	7.4%
TOTAL, EXPENDITURES			15,857,777.00	17,032,200.00	7.4%

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	129,071.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	129,071.00	New
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	129,071.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	129,071.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	26,076.00	0.00	-100.0%
(c) TOTAL, SOURCES			26,076.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			26,076.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	107,999.00	111,367.00	3.1%
4) Other Local Revenue		8600-8799	14,934,274.00	14,983,142.00	0.3%
5) TOTAL, REVENUES			15,042,273.00	15,094,509.00	0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	15,857,777.00	17,032,200.00	7.4%
10) TOTAL, EXPENDITURES			15,857,777.00	17,032,200.00	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(815,504.00)	(1,937,691.00)	137.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	129,071.00	New
b) Transfers Out		7600-7629	0.00	129,071.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	26,076.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			26,076.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(789,428.00)	(1,937,691.00)	145.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,723,677.00	14,934,249.00	-5.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,723,677.00	14,934,249.00	-5.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,723,677.00	14,934,249.00	-5.0%
2) Ending Balance, June 30 (E + F1e)			14,934,249.00	12,996,558.00	-13.0%
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	14,934,249.00	12,996,558.00	-13.0%
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	14,934,249.00	12,996,558.00
Total, Restricted Balance		14,934,249.00	12,996,558.00

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	4,421,078.00	4,421,078.00	0.0%
5) TOTAL, REVENUES			4,421,078.00	4,421,078.00	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	4,000,939.00	4,000,939.00	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			4,000,939.00	4,000,939.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			420,139.00	420,139.00	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)			420,139.00	420,139.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,411,417.00	9,831,556.00	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,411,417.00	9,831,556.00	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,411,417.00	9,831,556.00	4.5%
2) Ending Net Position, June 30 (E + F1e)			9,831,556.00	10,251,695.00	4.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	9,831,556.00	10,251,695.00	4.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	67,740.00	67,740.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	4,353,338.00	4,353,338.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,421,078.00	4,421,078.00	0.0%
TOTAL, REVENUES			4,421,078.00	4,421,078.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,000,939.00	4,000,939.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,000,939.00	4,000,939.00	0.0%
TOTAL, EXPENSES			4,000,939.00	4,000,939.00	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%
(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	4,421,078.00	4,421,078.00	0.0%
5) TOTAL REVENUES			4,421,078.00	4,421,078.00	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		4,000,939.00	4,000,939.00	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			4,000,939.00	4,000,939.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			420,139.00	420,139.00	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)			420,139.00	420,139.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,411,417.00	9,831,556.00	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,411,417.00	9,831,556.00	4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,411,417.00	9,831,556.00	4.5%
2) Ending Net Position, June 30 (E + F1e)			9,831,556.00	10,251,695.00	4.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	9,831,556.00	10,251,695.00	4.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
9010	Other Restricted Local	9,831,556.00	10,251,695.00
Total, Restricted Net Position		9,831,556.00	10,251,695.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	16,363	16,173		
Charter School				
Total ADA	16,363	16,173	1.2%	Not Met
Second Prior Year (2017-18)				
District Regular	16,173	15,984		
Charter School				
Total ADA	16,173	15,984	1.2%	Not Met
First Prior Year (2018-19)				
District Regular	15,984	15,982		
Charter School		0		
Total ADA	15,984	15,982	0.0%	Met
Budget Year (2019-20)				
District Regular	15,603			
Charter School	0			
Total ADA	15,603			

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 NOT MET - Funded ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

District ADA projections at both 2016-17 and 2017-18 Adopted Budgets were based on flat enrollment and historical ADA-to-Enrollment ratio. Actual enrollment, and therefore actual ADA, for these two years, came in less by about 200 students. This was an unanticipated decrease due to loss in local farming jobs and new home growth in neighboring districts. Enrollment projections have been adjusted to account for continued declining enrollment, as evidenced in the 2018-19 Adopted Budget to Estimated Actuals figures.

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	16,914	16,822		
Charter School				
Total Enrollment	16,914	16,822	0.5%	Met
Second Prior Year (2017-18)				
District Regular	16,820	16,599		
Charter School				
Total Enrollment	16,820	16,599	1.3%	Not Met
First Prior Year (2018-19)				
District Regular	16,530	16,133		
Charter School				
Total Enrollment	16,530	16,133	2.4%	Not Met
Budget Year (2019-20)				
District Regular	15,825			
Charter School				
Total Enrollment	15,825			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment projection for 2017-18 Adopted Budget anticipated flat enrollment, but actual enrollment decreased; projection for 2018-19 included an expected decline in enrollment, but the decline was much greater than anticipated (400 students). Enrollment projections have been adjusted to account for continued smaller incoming Kindergarten classes, as evidenced by the 2019-20 Adopted Budget projected enrollment, which is expected to decrease by another 300 students.

- 1b. **STANDARD NOT MET** - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment projection for 2017-18 Adopted Budget anticipated flat enrollment, but actual enrollment decreased; projection for 2018-19 included an expected decline in enrollment, but the decline was much greater than anticipated (400 students). Enrollment projections have been adjusted to account for continued smaller incoming Kindergarten classes, as evidenced by the 2019-20 Adopted Budget projected enrollment, which is expected to decrease by another 300 students.

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	16,173	16,822	
Charter School		0	
Total ADA/Enrollment	16,173	16,822	96.1%
Second Prior Year (2017-18)			
District Regular	15,984	16,599	
Charter School			
Total ADA/Enrollment	15,984	16,599	96.3%
First Prior Year (2018-19)			
District Regular	15,603	16,133	
Charter School	0		
Total ADA/Enrollment	15,603	16,133	96.7%
Historical Average Ratio:			96.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.9%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2019-20)				
District Regular	15,245	15,825		
Charter School	0			
Total ADA/Enrollment	15,245	15,825	96.3%	Met
1st Subsequent Year (2020-21)				
District Regular	14,974	15,549		
Charter School				
Total ADA/Enrollment	14,974	15,549	96.3%	Met
2nd Subsequent Year (2021-22)				
District Regular	14,683	15,239		
Charter School				
Total ADA/Enrollment	14,683	15,239	96.4%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Step 1 - Change in Population				
a. ADA (Funded)				
(Form A, lines A6 and C4)	16,040.08	15,657.76	15,299.82	15,028.70
b. Prior Year ADA (Funded)		16,040.08	15,657.76	15,299.82
c. Difference (Step 1a minus Step 1b)		(382.32)	(357.94)	(271.12)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.38%	-2.29%	-1.77%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		169,991,501.00	170,226,857.00	169,878,926.00
b1. COLA percentage		3.26%	3.00%	2.80%
b2. COLA amount (proxy for purposes of this criterion)		5,541,722.93	5,106,805.71	4,756,609.93
c. Economic Recovery Target Funding (current year increment)		0.00	N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		5,541,722.93	5,106,805.71	4,756,609.93
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		3.26%	3.00%	2.80%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)		0.88%	0.71%	1.03%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-.12% to 1.88%	-.29% to 1.71%	.03% to 2.03%

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)	23,660,534.00	26,414,325.00	26,414,325.00	26,414,325.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	170,075,684.00	170,226,857.00	169,878,926.00	171,672,807.00
District's Projected Change in LCFF Revenue:		0.09%	-0.20%	1.06%
LCFF Revenue Standard:		-.12% to 1.88%	-.29% to 1.71%	.03% to 2.03%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	128,803,400.36	155,557,924.75	82.8%
Second Prior Year (2017-18)	138,325,701.43	158,443,492.93	87.3%
First Prior Year (2018-19)	126,215,427.00	152,596,973.00	82.7%
	Historical Average Ratio:		84.3%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	3.0%	3.0%	3.0%
	81.3% to 87.3%	81.3% to 87.3%	81.3% to 87.3%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2019-20)	118,747,704.00	145,337,713.00	81.7%	Met
1st Subsequent Year (2020-21)	124,020,769.00	147,348,080.00	84.2%	Met
2nd Subsequent Year (2021-22)	125,741,242.00	147,384,415.00	85.3%	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):	0.88%	0.71%	1.03%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.12% to 10.88%	-9.29% to 10.71%	-8.97% to 11.03%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.12% to 5.88%	-4.29% to 5.71%	-3.97% to 6.03%

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)	12,155,794.00		
Budget Year (2019-20)	8,659,991.00	-28.76%	Yes
1st Subsequent Year (2020-21)	8,659,991.00	0.00%	No
2nd Subsequent Year (2021-22)	8,659,991.00	0.00%	No

Explanation:
(required if Yes)

Federal revenue in 2018-19 included \$3 million in carryover and one-time grant funds, which are not included in 2019-20 or subsequent years. Additionally, projected revenue in Title programs is anticipated to decrease in subsequent years, due to declining enrollment as well as a decrease in the percentage of students that qualify for Title I funding.

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

First Prior Year (2018-19)	14,434,329.00		
Budget Year (2019-20)	8,010,317.00	-44.51%	Yes
1st Subsequent Year (2020-21)	8,250,626.00	3.00%	No
2nd Subsequent Year (2021-22)	8,484,394.00	2.83%	No

Explanation:
(required if Yes)

Other State revenue in 2018-19 includes \$4.9 million in one-time funds that are not projected to occur in 2019-20 (One time discretionary, LPSBG Resource 7510, Classified Employee PDBG Resource 7311, and final Prop39 Clean Energy funds). Additionally, \$1.4 million in First Five funding will not continue into 2019-20 and subsequent years.

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

First Prior Year (2018-19)	9,057,616.00		
Budget Year (2019-20)	8,185,722.00	-9.63%	Yes
1st Subsequent Year (2020-21)	8,185,722.00	0.00%	No
2nd Subsequent Year (2021-22)	8,185,722.00	0.00%	No

Explanation:
(required if Yes)

Other Local Revenue includes Special Education AB602 funding from the local SELPA, which is projected to decrease in 2019-20 by approximately \$400,000, due to declining enrollment and SELPA funding reductions.

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

First Prior Year (2018-19)	16,948,535.00		
Budget Year (2019-20)	13,900,863.00	-17.98%	Yes
1st Subsequent Year (2020-21)	12,738,659.00	-8.36%	Yes
2nd Subsequent Year (2021-22)	11,719,565.00	-8.00%	Yes

Explanation:
(required if Yes)

In 2018-19, the district spent \$4.5 million in refreshing the 1:1 device program; device refresh cost in 2019-20 and following years is expected to decrease to \$2 million per year due to reducing the device ratio for grades TK-1. The district also anticipates budget reductions of approximately 8% per year in 2020-21 and 2021-22, in order to balance the budget to reduced funding due to declining enrollment.

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

First Prior Year (2018-19)	30,534,197.00		
Budget Year (2019-20)	24,697,971.00	-19.11%	Yes
1st Subsequent Year (2020-21)	22,722,133.00	-8.00%	Yes
2nd Subsequent Year (2021-22)	20,904,362.00	-8.00%	Yes

Explanation:
(required if Yes)

In 2018-19, the District recognizes expenditures from one-time funds. Subsequent year decreases represent budget reductions of approximately 8% per year in 2020-21 and 2021-22, in order to balance the budget to reduced funding due to declining enrollment.

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)	35,647,739.00		
Budget Year (2019-20)	24,856,030.00	-30.27%	Not Met
1st Subsequent Year (2020-21)	25,096,339.00	0.97%	Met
2nd Subsequent Year (2021-22)	25,330,107.00	0.93%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2018-19)	47,482,732.00		
Budget Year (2019-20)	38,598,834.00	-18.71%	Not Met
1st Subsequent Year (2020-21)	35,460,792.00	-8.13%	Met
2nd Subsequent Year (2021-22)	32,623,927.00	-8.00%	Met

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

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

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

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

Federal revenue in 2018-19 included \$3 million in carryover and one-time grant funds, which are not included in 2019-20 or subsequent years. Additionally, projected revenue in Title programs is anticipated to decrease in subsequent years, due to declining enrollment as well as a decrease in the percentage of students that qualify for Title I funding.

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

Other State revenue in 2018-19 includes \$4.9 million in one-time funds that are not projected to occur in 2019-20 (One time discretionary, LPSBG Resource 7510, Classified Employee PDBG Resource 7311, and final Prop39 Clean Energy funds). Additionally, \$1.4 million in First Five funding will not continue into 2019-20 and subsequent years.

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

Other Local Revenue includes Special Education AB602 funding from the local SELPA, which is projected to decrease in 2019-20 by approximately \$400,000, due to declining enrollment and SELPA funding reductions.

- 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)

In 2018-19, the district spent \$4.5 million in refreshing the 1:1 device program; device refresh cost in 2019-20 and following years is expected to decrease to \$2 million per year due to reducing the device ratio for grades TK-1. The district also anticipates budget reductions of approximately 8% per year in 2020-21 and 2021-22, in order to balance the budget to reduced funding due to declining enrollment.

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

In 2018-19, the District recognizes expenditures from one-time funds. Subsequent year decreases represent budget reductions of approximately 8% per year in 2020-21 and 2021-22, in order to balance the budget to reduced funding due to declining enrollment.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	197,759,693.00			
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	197,759,693.00	5,932,790.79	5,932,905.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	5,995,638.00	6,096,417.18	6,504,862.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	14,981,734.33	10,809,733.15	3,724,230.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(0.14)	0.00
e. Available Reserves (Lines 1a through 1d)	20,977,372.33	16,906,150.19	10,229,092.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	199,854,599.97	203,675,461.09	216,828,732.00
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)	199,854,599.97	203,675,461.09	216,828,732.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.5%	8.3%	4.7%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.5%	2.8%	1.6%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	17,181.29	155,723,564.36	N/A	Met
Second Prior Year (2017-18)	186,492.59	158,905,047.93	N/A	Met
First Prior Year (2018-19)	(11,076,070.00)	155,592,317.00	7.1%	Not Met
Budget Year (2019-20) (Information only)	(2,676,806.00)	147,168,319.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2016-17)	11,627,553.00	34,845,357.64	N/A	Met
Second Prior Year (2017-18)	17,787,280.00	34,004,256.68	N/A	Met
First Prior Year (2018-19)	15,973,425.00	26,583,397.00	N/A	Met
Budget Year (2019-20) (Information only)	15,507,327.00			

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

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

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

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	15,245	14,974	14,683
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

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)	197,759,693.00	199,957,284.00	199,440,613.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	197,759,693.00	199,957,284.00	199,440,613.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,932,790.79	5,998,718.52	5,983,218.39
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)	5,932,790.79	5,998,718.52	5,983,218.39

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):

1. General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYP, Line E1c)
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)
5. Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

**District's Reserve Standard
(Section 10B, Line 7):**

Status:

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
0.00	0.00	0.00
5,932,856.00	5,998,719.00	5,983,218.00
1,436,865.00	3,051,975.00	629,777.00
0.00	0.00	0.00
0.00		
0.00		
0.00		
7,369,721.00	9,050,694.00	6,612,995.00
3.73%	4.53%	3.32%
5,932,790.79	5,998,718.52	5,983,218.39
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)	(33,595,144.00)			
Budget Year (2019-20)	(30,514,744.00)	(3,080,400.00)	-9.2%	Met
1st Subsequent Year (2020-21)	(28,820,207.00)	(1,694,537.00)	-5.6%	Met
2nd Subsequent Year (2021-22)	(29,954,638.00)	1,134,431.00	3.9%	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)	2,995,344.00			
Budget Year (2019-20)	1,830,606.00	(1,164,738.00)	-38.9%	Not Met
1st Subsequent Year (2020-21)	1,750,000.00	(80,606.00)	-4.4%	Met
2nd Subsequent Year (2021-22)	1,750,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

1a. 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)

In 2018-19, the District increased the contribution to Fund 140 - Deferred Maintenance, per budgeted amount in the LCAP, to \$1.5 million. In 2019-20, the District plans to return the contribution to Fund 140 - Deferred Maintenance back to \$1 million. In 2018-19, the District also transferred unspent Deferred Maintenance carryover funds of \$500,000; as well as increased its contribution to Fund 130 - Child Nutrition.

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The capital lease (Climatec) has a payment schedule with planned annual payment increases through the term of the lease.

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

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

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

Yes

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

Explanation:
(required if Yes)

General Fund revenues are used to pay for some long-term commitments, and General Fund revenues are projected to decrease in subsequent years, due to declining enrollment.

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

Yes

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

Eligible retired employees, hired prior to 2013, have district-paid benefits to age 69.

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

0

9,831,556

4. OPEB Liabilities

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

89,501,987.00
9,411,416.00
80,090,571.00
Actuarial
Jne 30, 2018

5. OPEB Contributions

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
40,073,144.00	3,990,266.00	3,990,266.00
4,073,144.00	3,990,266.00	3,990,266.00
3,877,481.00	4,212,966.00	4,641,930.00
246	246	246

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

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

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

No

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

--

3. Self-Insurance Liabilities
a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	900.3	841.8	841.8	841.8

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

883,755

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
6,942,373	6,942,373	6,942,363
capped at \$14,307	capped at \$14,307	capped at \$14,307
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Yes		
2,194,395	909,909	0

On June 6, 2019, the District reached a tentative salary agreement with the Certificated Teachers bargaining unit, for a 1.25% on-schedule salary increase, retroactive to July 1, 2018. The total cost of a 1.25% salary increase for all units is reflected in additional ending fund balance assignments of \$2,095,400 in 2018-19 Estimated Actuals, and \$4,190,800 in 2019-20 Adopted Budget. These costs are carried forward in the salary projection portion of the MYP for 2020-21, in lines B.1.d. and B.2.d.

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1,119,496	1,130,671	1,167,711
1.5%	1.5%	1.5%

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

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

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

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	833.0	788.8	788.8	788.8

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

Negotiations 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

391,745

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
2,493,460	2,493,460	2,493,460
capped at \$11,413	capped at \$11,413	capped at \$11,413
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

Yes		
959,962	398,050	0

On June 6, 2019, the District reached a tentative salary agreement with the Certificated Teachers bargaining unit, for a 1.25% on-schedule salary increase, retroactive to July 1, 2018. The total cost of a 1.25% salary increase for all units (due to me-too clauses) is reflected in additional ending fund balance assignments of \$2,095,400 in 2018-19 Estimated Actuals, and \$4,190,800 in 2019-20 Adopted Budget. These costs are carried forward in the salary projection portion of the MYP for 2020-21, in lines B.1.d. and B.2.d.

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
402,803	406,104	420,139
1.5%	1.5%	1.5%

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

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

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

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	82.0	71.0	71.0	71.0

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

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

127,239

4. Amount included for any tentative salary schedule increases

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
311,795	129,286	0

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
911,510	911,510	911,510
capped at \$11,397	capped at \$11,397	capped at \$11,397
0.0%	0.0%	0.0%

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
147,016	148,449	153,345
1.5%	1.5%	1.5%

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
47,693	47,693	47,693
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 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)

Yes

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

No

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

No

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

Yes

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)

A6: District offers uncapped health benefits to vested retirees hired prior to 2013 and to age 69.

End of School District Budget Criteria and Standards Review

SACS2019 Financial Reporting Software - 2019.1.0
6/7/2019 5:38:30 PM

56-72538-0000000

July 1 Budget
2018-19 Estimated Actuals
Technical Review Checks

Oxnard Elementary

Ventura County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2019 Financial Reporting Software - 2019.1.0
6/7/2019 5:38:57 PM

56-72538-0000000

July 1 Budget
2019-20 Budget
Technical Review Checks

Oxnard Elementary

Ventura County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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	170,226,857.00	-0.20%	169,878,926.00	1.06%	171,672,807.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	3,337,814.00	3.00%	3,437,948.00	2.88%	3,536,961.00
4. Other Local Revenues	8600-8799	1,441,586.00	0.00%	1,441,586.00	0.00%	1,441,586.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(30,514,744.00)	-5.55%	(28,820,207.00)	3.94%	(29,954,638.00)
6. Total (Sum lines A1 thru A5c)		144,491,513.00	1.00%	145,938,253.00	0.52%	146,696,716.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				67,993,349.00		69,875,915.00
b. Step & Column Adjustment				1,017,388.00		1,048,139.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				865,178.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	67,993,349.00	2.77%	69,875,915.00	1.50%	70,924,054.00
2. Classified Salaries						
a. Base Salaries				19,217,297.00		19,749,376.00
b. Step & Column Adjustment				287,549.00		296,241.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				244,530.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,217,297.00	2.77%	19,749,376.00	1.50%	20,045,617.00
3. Employee Benefits	3000-3999	31,537,058.00	9.06%	34,395,478.00	1.09%	34,771,571.00
4. Books and Supplies	4000-4999	8,258,018.00	-8.00%	7,597,377.00	-8.00%	6,989,586.00
5. Services and Other Operating Expenditures	5000-5999	14,919,985.00	-8.00%	13,726,386.00	-8.00%	12,628,275.00
6. Capital Outlay	6000-6999	1,432,835.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,091,734.00	0.00%	3,091,734.00	0.00%	3,091,734.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,112,563.00)	-2.19%	(1,088,186.00)	-2.00%	(1,066,422.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,830,606.00	-4.40%	1,750,000.00	0.00%	1,750,000.00
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)		147,168,319.00	1.31%	149,098,080.00	0.02%	149,134,415.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,676,806.00)		(3,159,827.00)		(2,437,699.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		15,507,327.00		12,830,521.00		9,670,694.00
2. Ending Fund Balance (Sum lines C and D1)		12,830,521.00		9,670,694.00		7,232,995.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	120,000.00		120,000.00		120,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	5,340,800.00		500,000.00		500,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,932,856.00		5,998,719.00		5,983,218.00
2. Unassigned/Unappropriated	9790	1,436,865.00		3,051,975.00		629,777.00
f. Total Components of Ending Fund Balance		12,830,521.00		9,670,694.00		7,232,995.00
(Line D3f must agree with line D2)						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,932,856.00		5,998,719.00		5,983,218.00
c. Unassigned/Unappropriated	9790	1,436,865.00		3,051,975.00		629,777.00
(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	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		7,369,721.00		9,050,694.00		6,612,995.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Amounts included on lines B1d and B2d, are set-aside amounts carried through from anticipated on-schedule salary increase in 2018-19.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	8,659,991.00	0.00%	8,659,991.00	0.00%	8,659,991.00
3. Other State Revenues	8300-8599	4,672,503.00	3.00%	4,812,678.00	2.80%	4,947,433.00
4. Other Local Revenues	8600-8799	6,744,136.00	0.00%	6,744,136.00	0.00%	6,744,136.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	30,514,744.00	-5.55%	28,820,207.00	3.94%	29,954,638.00
6. Total (Sum lines A1 thru A5c)		50,591,374.00	-3.07%	49,037,012.00	2.59%	50,306,198.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,655,705.00		16,086,237.00
b. Step & Column Adjustment				231,365.00		241,294.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				199,167.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,655,705.00	2.75%	16,086,237.00	1.50%	16,327,531.00
2. Classified Salaries						
a. Base Salaries				10,090,607.00		10,368,099.00
b. Step & Column Adjustment				149,122.00		155,521.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				128,370.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,090,607.00	2.75%	10,368,099.00	1.50%	10,523,620.00
3. Employee Benefits	3000-3999	8,598,111.00	12.01%	9,630,675.00	2.00%	9,823,360.00
4. Books and Supplies	4000-4999	5,642,845.00	-8.89%	5,141,282.00	-8.00%	4,729,979.00
5. Services and Other Operating Expenditures	5000-5999	9,777,986.00	-8.00%	8,995,747.00	-8.00%	8,276,087.00
6. Capital Outlay	6000-6999	235,008.00	-74.47%	60,000.00	0.00%	60,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	591,112.00	-2.36%	577,164.00	-2.00%	565,621.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		50,591,374.00	0.53%	50,859,204.00	-1.09%	50,306,198.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		0.00		(1,822,192.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,822,192.00		1,822,192.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		1,822,192.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,822,192.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,822,192.00		0.00		0.00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Amounts included on lines B1d and B2d, are set-aside amounts carried through from anticipated on-schedule salary increases in 2018-19.						

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	170,226,857.00	-0.20%	169,878,926.00	1.06%	171,672,807.00
2. Federal Revenues	8100-8299	8,659,991.00	0.00%	8,659,991.00	0.00%	8,659,991.00
3. Other State Revenues	8300-8599	8,010,317.00	3.00%	8,250,626.00	2.83%	8,484,394.00
4. Other Local Revenues	8600-8799	8,185,722.00	0.00%	8,185,722.00	0.00%	8,185,722.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		195,082,887.00	-0.06%	194,975,265.00	1.04%	197,002,914.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				83,649,054.00		85,962,152.00
b. Step & Column Adjustment				1,248,753.00		1,289,433.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,064,345.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	83,649,054.00	2.77%	85,962,152.00	1.50%	87,251,585.00
2. Classified Salaries						
a. Base Salaries				29,307,904.00		30,117,475.00
b. Step & Column Adjustment				436,671.00		451,762.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				372,900.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,307,904.00	2.76%	30,117,475.00	1.50%	30,569,237.00
3. Employee Benefits	3000-3999	40,135,169.00	9.69%	44,026,153.00	1.29%	44,594,931.00
4. Books and Supplies	4000-4999	13,900,863.00	-8.36%	12,738,659.00	-8.00%	11,719,565.00
5. Services and Other Operating Expenditures	5000-5999	24,697,971.00	-8.00%	22,722,133.00	-8.00%	20,904,362.00
6. Capital Outlay	6000-6999	1,667,843.00	-96.40%	60,000.00	0.00%	60,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,091,734.00	0.00%	3,091,734.00	0.00%	3,091,734.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(521,451.00)	-2.00%	(511,022.00)	-2.00%	(500,801.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,830,606.00	-4.40%	1,750,000.00	0.00%	1,750,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		197,759,693.00	1.11%	199,957,284.00	-0.26%	199,440,613.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,676,806.00)		(4,982,019.00)		(2,437,699.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		17,329,519.00		14,652,713.00		9,670,694.00
2. Ending Fund Balance (Sum lines C and D1)		14,652,713.00		9,670,694.00		7,232,995.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	120,000.00		120,000.00		120,000.00
b. Restricted	9740	1,822,192.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	5,340,800.00		500,000.00		500,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,932,856.00		5,998,719.00		5,983,218.00
2. Unassigned/Unappropriated	9790	1,436,865.00		3,051,975.00		629,777.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		14,652,713.00		9,670,694.00		7,232,995.00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,932,856.00		5,998,719.00		5,983,218.00
c. Unassigned/Unappropriated	9790	1,436,865.00		3,051,975.00		629,777.00
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)		7,369,721.00		9,050,694.00		6,612,995.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.73%		4.53%		3.32%
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)		15,244.82		14,973.70		14,682.81
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		197,759,693.00		199,957,284.00		199,440,613.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		197,759,693.00		199,957,284.00		199,440,613.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,932,790.79		5,998,718.52		5,983,218.39
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)		5,932,790.79		5,998,718.52		5,983,218.39
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES