

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: Spencer Valley School

Date: June 06, 2019

Place: Spencer Valley School

Date: June 12, 2019

Time: 5:00 P.M.

Adoption Date: June 13, 2019

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Kathleen McKenzie, Ph.D.

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Title: Chief Business Official

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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.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? If yes, are they lifetime benefits? If yes, do benefits continue beyond age 65? If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1)	X X n/a	
S9	Local Control and Accountability Plan (LCAP)	Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 13, 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	

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	1,595,988.00	101,968.00	1,697,956.00	1,595,979.00	113,647.00	1,709,626.00	0.7%
2) Federal Revenue		8100-8299	0.00	364,599.00	364,599.00	0.00	364,677.00	364,677.00	0.0%
3) Other State Revenue		8300-8599	14,131.00	178,417.00	190,548.00	7,159.00	177,222.00	184,381.00	-3.2%
4) Other Local Revenue		8600-8799	78,400.00	1,408,909.00	1,487,309.00	133,900.00	1,449,101.00	1,583,001.00	6.4%
5) TOTAL, REVENUES			1,688,519.00	2,051,893.00	3,740,412.00	1,737,038.00	2,104,647.00	3,841,685.00	2.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	352,124.00	16,889.00	369,013.00	361,935.00	15,840.00	377,775.00	2.4%
2) Classified Salaries		2000-2999	167,638.00	61,527.00	229,165.00	171,267.00	63,527.00	234,794.00	2.5%
3) Employee Benefits		3000-3999	172,039.00	47,242.00	219,281.00	168,874.00	52,332.00	221,206.00	0.9%
4) Books and Supplies		4000-4999	101,333.00	10,617.00	111,950.00	101,860.00	10,717.00	112,577.00	0.6%
5) Services and Other Operating Expenditures		5000-5999	451,202.00	1,572,058.00	2,023,260.00	450,592.00	1,634,849.00	2,085,441.00	3.1%
6) Capital Outlay		6000-6999	7,500.00	7,500.00	15,000.00	7,500.00	7,500.00	15,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(13,865.00)	13,865.00	0.00	(14,000.00)	14,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,287,971.00	1,729,698.00	3,017,669.00	1,298,028.00	1,798,765.00	3,096,793.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			400,548.00	322,195.00	722,743.00	439,010.00	305,882.00	744,892.00	3.1%
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	300,000.00	100,000.00	400,000.00	4,100,000.00	400,000.00	4,500,000.00	1025.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(300,000.00)	(100,000.00)	(400,000.00)	(4,100,000.00)	(400,000.00)	(4,500,000.00)	1025.0%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,548.00	222,195.00	322,743.00	(3,660,990.00)	(94,118.00)	(3,755,108.00)	-1263.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,411,030.74	1,725,785.65	7,136,816.39	5,511,578.74	1,947,980.65	7,459,559.39	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,411,030.74	1,725,785.65	7,136,816.39	5,511,578.74	1,947,980.65	7,459,559.39	4.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,411,030.74	1,725,785.65	7,136,816.39	5,511,578.74	1,947,980.65	7,459,559.39	4.5%
2) Ending Balance, June 30 (E + F1e)			5,511,578.74	1,947,980.65	7,459,559.39	1,850,588.74	1,853,862.65	3,704,451.39	-50.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,947,980.65	1,947,980.65	0.00	1,853,862.65	1,853,862.65	-4.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	170,884.00	0.00	170,884.00	379,840.00	0.00	379,840.00	122.3%
Unassigned/Unappropriated Amount		9790	5,340,694.74	0.00	5,340,694.74	1,470,748.74	0.00	1,470,748.74	-72.5%

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

			2018-19 Estimated Actuals			2019-20 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,526,003.00	0.00	1,526,003.00	1,519,358.00	0.00	1,519,358.00	-0.4%
Education Protection Account State Aid - Current Year		8012	66,045.00	0.00	66,045.00	72,731.00	0.00	72,731.00	10.1%
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	1,413.00	0.00	1,413.00	1,396.00	0.00	1,396.00	-1.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	212,130.00	0.00	212,130.00	212,911.00	0.00	212,911.00	0.4%
Unsecured Roll Taxes		8042	6,672.00	0.00	6,672.00	6,593.00	0.00	6,593.00	-1.2%
Prior Years' Taxes		8043	(28.00)	0.00	(28.00)	(47.00)	0.00	(47.00)	67.9%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	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			1,812,235.00	0.00	1,812,235.00	1,812,942.00	0.00	1,812,942.00	0.0%
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	(216,247.00)	0.00	(216,247.00)	(216,963.00)	0.00	(216,963.00)	0.3%
Property Taxes Transfers		8097	0.00	101,968.00	101,968.00	0.00	113,647.00	113,647.00	11.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,595,988.00	101,968.00	1,697,956.00	1,595,979.00	113,647.00	1,709,626.00	0.7%
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	320,983.00	320,983.00	0.00	320,983.00	320,983.00	0.0%
Special Education Discretionary Grants		8182	0.00	27,371.00	27,371.00	0.00	27,371.00	27,371.00	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		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,252.00	1,252.00		1,330.00	1,330.00	6.2%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act		8290		0.00	0.00		0.00	0.00	0.0%
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	14,993.00	14,993.00	0.00	14,993.00	14,993.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	364,599.00	364,599.00	0.00	364,677.00	364,677.00	0.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	8,325.00	0.00	8,325.00	1,255.00	0.00	1,255.00	-84.9%
Lottery - Unrestricted and Instructional Materials		8560	5,791.00	2,043.00	7,834.00	5,889.00	2,067.00	7,956.00	1.6%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	8010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	8030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	8850, 8860, 8895	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	15.00	174,374.00	174,389.00	15.00	175,155.00	175,170.00	0.4%
TOTAL, OTHER STATE REVENUE			14,131.00	176,417.00	190,548.00	7,159.00	177,222.00	184,381.00	-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)	
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	5,600.00	0.00	5,600.00	5,600.00	0.00	5,600.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,300.00	0.00	1,300.00	1,300.00	0.00	1,300.00	0.0%
Interest		8660	60,000.00	0.00	60,000.00	116,000.00	0.00	116,000.00	93.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	11,500.00	382,158.00	393,658.00	11,000.00	385,715.00	396,715.00	0.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,026,751.00	1,026,751.00		1,063,386.00	1,063,386.00	3.6%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			78,400.00	1,408,909.00	1,487,309.00	133,900.00	1,449,101.00	1,583,001.00	6.4%
TOTAL, REVENUES			1,888,519.00	2,051,893.00	3,740,412.00	1,737,038.00	2,104,647.00	3,841,685.00	2.7%

			2018-19 Estimated Actuals			2019-20 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	314,181.00	16,889.00	331,080.00	323,275.00	15,840.00	339,115.00	2.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	34,933.00	0.00	34,933.00	35,660.00	0.00	35,660.00	2.1%
Other Certificated Salaries		1900	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.0%
TOTAL, CERTIFICATED SALARIES			352,124.00	16,889.00	369,013.00	361,935.00	15,840.00	377,775.00	2.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	31,100.00	22,201.00	53,301.00	36,023.00	22,814.00	58,837.00	10.4%
Classified Support Salaries		2200	50,372.00	0.00	50,372.00	51,654.00	0.00	51,654.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	86,166.00	39,326.00	125,492.00	83,590.00	40,713.00	124,303.00	-0.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			167,638.00	61,527.00	229,165.00	171,267.00	63,527.00	234,794.00	2.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	54,315.00	31,647.00	85,962.00	60,224.00	33,567.00	93,791.00	9.1%
PERS		3201-3202	26,012.00	6,254.00	32,266.00	22,368.00	8,422.00	30,790.00	-4.6%
OASDI/Medicare/Alternative		3301-3302	17,450.00	4,128.00	21,578.00	18,700.00	4,672.00	23,372.00	8.3%
Health and Welfare Benefits		3401-3402	57,722.00	4,138.00	61,860.00	47,883.00	4,138.00	52,021.00	-15.9%
Unemployment Insurance		3501-3502	256.00	57.00	313.00	271.00	62.00	333.00	6.4%
Workers' Compensation		3601-3602	6,661.00	1,018.00	7,679.00	9,805.00	1,471.00	11,276.00	46.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,623.00	0.00	9,623.00	9,623.00	0.00	9,623.00	0.0%
TOTAL, EMPLOYEE BENEFITS			172,038.00	47,242.00	219,281.00	168,874.00	52,332.00	221,206.00	0.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	48,000.00	1,967.00	49,967.00	48,000.00	2,067.00	50,067.00	0.2%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	28,823.00	5,800.00	34,423.00	30,050.00	5,800.00	35,850.00	3.6%
Noncapitalized Equipment		4400	12,510.00	3,050.00	15,560.00	11,810.00	3,050.00	14,860.00	-4.5%
Food		4700	12,000.00	0.00	12,000.00	12,000.00	0.00	12,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			101,333.00	10,617.00	111,950.00	101,860.00	10,717.00	112,577.00	0.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,750.00	2,278.00	10,028.00	7,866.00	2,830.00	10,696.00	6.7%
Dues and Memberships		5300	21,228.00	0.00	21,228.00	21,144.00	0.00	21,144.00	-0.4%
Insurance		5400 - 5450	5,233.00	0.00	5,233.00	5,233.00	0.00	5,233.00	0.0%
Operations and Housekeeping Services		5500	25,868.00	0.00	25,868.00	27,160.00	0.00	27,160.00	5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,840.00	0.00	20,840.00	19,340.00	0.00	19,340.00	-7.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	354,563.00	1,569,780.00	1,924,343.00	352,589.00	1,632,019.00	1,984,608.00	3.1%
Communications		5900	15,720.00	0.00	15,720.00	17,260.00	0.00	17,260.00	9.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			451,202.00	1,572,058.00	2,023,260.00	450,592.00	1,634,849.00	2,085,441.00	3.1%

			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)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	7,500.00	7,500.00	15,000.00	7,500.00	7,500.00	15,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,500.00	7,500.00	15,000.00	7,500.00	7,500.00	15,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(13,865.00)	13,865.00	0.00	(14,000.00)	14,000.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(13,865.00)	13,865.00	0.00	(14,000.00)	14,000.00	0.00	0.0%
TOTAL, EXPENDITURES									
			1,287,971.00	1,729,698.00	3,017,669.00	1,298,028.00	1,798,765.00	3,096,793.00	2.6%

			2018-19 Estimated Actuals			2019-20 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	300,000.00	100,000.00	400,000.00	4,100,000.00	400,000.00	4,500,000.00	1025.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	100,000.00	400,000.00	4,100,000.00	400,000.00	4,500,000.00	1025.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(300,000.00)	(100,000.00)	(400,000.00)	(4,100,000.00)	(400,000.00)	(4,500,000.00)	1025.0%

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	1,595,988.00	101,868.00	1,697,956.00	1,595,979.00	113,647.00	1,709,626.00	0.7%
2) Federal Revenue		8100-8299	0.00	364,599.00	364,599.00	0.00	364,677.00	364,677.00	0.0%
3) Other State Revenue		8300-8599	14,131.00	176,417.00	190,548.00	7,159.00	177,222.00	184,381.00	-3.2%
4) Other Local Revenue		8600-8799	78,400.00	1,408,909.00	1,487,309.00	133,900.00	1,449,101.00	1,583,001.00	6.4%
5) TOTAL, REVENUES			1,688,519.00	2,051,893.00	3,740,412.00	1,737,038.00	2,104,647.00	3,841,685.00	2.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7800-7899	642,148.00	1,365,318.00	2,007,464.00	655,267.00	1,433,210.00	2,088,477.00	4.0%
2) Instruction - Related Services	2000-2999		116,001.00	57,882.00	173,883.00	98,604.00	62,181.00	160,785.00	-7.5%
3) Pupil Services	3000-3999		28,973.00	291,855.00	320,828.00	29,676.00	289,374.00	319,050.00	-0.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		326,214.00	14,643.00	340,857.00	335,157.00	14,000.00	349,157.00	2.4%
8) Plant Services	8000-8999		124,637.00	0.00	124,637.00	129,324.00	0.00	129,324.00	3.8%
9) Other Outgo	9000-9999		50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
10) TOTAL, EXPENDITURES			1,287,971.00	1,729,898.00	3,017,669.00	1,298,028.00	1,798,765.00	3,096,793.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			400,548.00	322,195.00	722,743.00	439,010.00	305,882.00	744,892.00	3.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	300,000.00	100,000.00	400,000.00	4,100,000.00	400,000.00	4,500,000.00	1025.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(300,000.00)	(100,000.00)	(400,000.00)	(4,100,000.00)	(400,000.00)	(4,500,000.00)	1025.0%

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)			100,548.00	222,195.00	322,743.00	(3,860,990.00)	(94,118.00)	(3,755,108.00)	-1263.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,411,030.74	1,725,785.65	7,136,816.39	5,511,578.74	1,947,980.65	7,459,559.39	4.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,411,030.74	1,725,785.65	7,136,816.39	5,511,578.74	1,947,980.65	7,459,559.39	4.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,411,030.74	1,725,785.65	7,136,816.39	5,511,578.74	1,947,980.65	7,459,559.39	4.5%
2) Ending Balance, June 30 (E + F1e)			5,511,578.74	1,947,980.65	7,459,559.39	1,850,588.74	1,853,862.65	3,704,451.39	-50.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,947,980.65	1,947,980.65	0.00	1,853,862.65	1,853,862.65	-4.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	170,884.00	0.00	170,884.00	379,840.00	0.00	379,840.00	122.3%
Unassigned/Unappropriated Amount		9790	5,340,694.74	0.00	5,340,694.74	1,470,748.74	0.00	1,470,748.74	-72.5%

Resource	Description	2018-19		2019-20
		Estimated	Actuals	Budget
6300	Lottery: Instructional Materials		3,055.28	3,055.28
6500	Special Education		231,302.78	231,302.78
6512	Special Ed: Mental Health Services		161,199.84	161,199.84
9010	Other Restricted Local		1,552,422.75	1,458,304.75
Total, Restricted Balance			1,947,980.65	1,853,862.65

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	16,000.00	33,000.00	106.3%
5) TOTAL, REVENUES			16,000.00	33,000.00	106.3%
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	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)			16,000.00	33,000.00	106.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	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			200,000.00	200,000.00	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)			216,000.00	233,000.00	7.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,382,356.02	2,598,356.02	9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,382,356.02	2,598,356.02	9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,382,356.02	2,598,356.02	9.1%
2) Ending Balance, June 30 (E + F1e)			2,598,356.02	2,831,356.02	9.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,598,356.02	2,831,356.02	9.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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	16,000.00	33,000.00	106.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,000.00	33,000.00	106.3%
TOTAL REVENUES			16,000.00	33,000.00	106.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	200,000.00	200,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	200,000.00	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)					
			200,000.00	200,000.00	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	16,000.00	33,000.00	106.3%
5) TOTAL, REVENUES			16,000.00	33,000.00	106.3%
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	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)			16,000.00	33,000.00	106.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	200,000.00	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			200,000.00	200,000.00	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)			216,000.00	233,000.00	7.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,382,356.02	2,598,356.02	9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,382,356.02	2,598,356.02	9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,382,356.02	2,598,356.02	9.1%
2) Ending Balance, June 30 (E + F1e)			2,598,356.02	2,831,356.02	9.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,598,356.02	2,831,356.02	9.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	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	5.00	400.00	7900.0%
5) TOTAL, REVENUES			5.00	400.00	7900.0%
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	200,000.00	4,000,000.00	1900.0%
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			200,000.00	4,000,000.00	1900.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(199,995.00)	(3,999,600.00)	1899.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	4,300,000.00	2050.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	4,300,000.00	2050.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5.00	300,400.00	6007900.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,158.23	20,163.23	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,158.23	20,163.23	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,158.23	20,163.23	0.0%
2) Ending Balance, June 30 (E + F1e)			20,163.23	320,563.23	1489.8%
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	49.17	300,049.17	610128.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	20,114.06	20,514.06	2.0%
CAPITAL PROJECTS	0000	9780		20,514.06	
CAPITAL PROJECTS	0000	9780	20,114.06		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5.00	400.00	7900.0%
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			5.00	400.00	7900.0%
TOTAL, REVENUES			5.00	400.00	7900.0%

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	1,100,000.00	New
Buildings and Improvements of Buildings		6200	200,000.00	2,900,000.00	1350.0%
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			200,000.00	4,000,000.00	1900.0%
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			200,000.00	4,000,000.00	1900.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	200,000.00	4,300,000.00	2050.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	4,300,000.00	2050.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	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)			200,000.00	4,300,000.00	2050.0%

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	5.00	400.00	7900.0%
5) TOTAL REVENUES			5.00	400.00	7900.0%
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		200,000.00	4,000,000.00	1900.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			200,000.00	4,000,000.00	1900.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(199,995.00)	(3,999,600.00)	1899.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	200,000.00	4,300,000.00	2050.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			200,000.00	4,300,000.00	2050.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5.00	300,400.00	6007900.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,158.23	20,163.23	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,158.23	20,163.23	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,158.23	20,163.23	0.0%
2) Ending Balance, June 30 (E + F1e)			20,163.23	320,563.23	1489.8%
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	49.17	300,049.17	610128.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	20,114.06	20,514.06	2.0%
CAPITAL PROJECTS	0000	9780		20,514.06	
CAPITAL PROJECTS	0000	9780	20,114.06		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
9010	Other Restricted Local	49.17	300,049.17
Total, Restricted Balance		49.17	300,049.17

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)	38.79	38.79	38.79	39.00	39.00	39.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day 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)	38.79	38.79	38.79	39.00	39.00	39.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	38.79	38.79	38.79	39.00	39.00	39.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$	
Less: Amount of total liabilities reserved in budget:	\$	
Estimated accrued but unfunded liabilities:	\$	0.00

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

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

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

Date of Meeting: Jun 13, 2019

For additional information on this certification, please contact:

Name: Kathleen McKenzie

Title: Chief Business Official

Telephone: 760-765-0336

E-mail: kathleen@svesd.net

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	369,013.00	301	0.00	303	369,013.00	305	0.00		307	369,013.00	309
2000 - Classified Salaries	229,165.00	311	12,922.00	313	216,243.00	315	0.00		317	216,243.00	319
3000 - Employee Benefits	219,281.00	321	1,221.00	323	218,060.00	325	0.00		327	218,060.00	329
4000 - Books, Supplies Equip Replace. (6500)	111,950.00	331	14,500.00	333	97,450.00	335	7,950.00		337	89,500.00	339
5000 - Services. . . & 7300 - Indirect Costs	2,023,260.00	341	330.00	343	2,022,930.00	345	156,956.00		347	1,865,974.00	349
TOTAL					2,923,696.00	365	TOTAL			2,758,790.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	331,080.00	375
2. Salaries of Instructional Aides Per EC 41011.		2100	53,301.00	380
3. STRS.		3101 & 3102	79,549.00	382
4. PERS.		3201 & 3202	0.00	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	8,566.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	43,564.00	385
7. Unemployment Insurance.		3501 & 3502	206.00	390
8. Workers' Compensation Insurance.		3601 & 3602	5,074.00	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00	
10. Other Benefits (EC 22310).		3901 & 3902	9,623.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			530,963.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.			530,963.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			19.25%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			X	

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt
2. Percentage spent by this district (Part II, Line 15)	19.25%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	2,758,790.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

Current Expense Formula/Minimum Classroom Compensation

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100
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Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	377,775.00	301	0.00	303	377,775.00	305	0.00		307	377,775.00	309
2000 - Classified Salaries	234,794.00	311	13,310.00	313	221,484.00	315	0.00		317	221,484.00	319
3000 - Employee Benefits	221,206.00	321	1,436.00	323	219,770.00	325	0.00		327	219,770.00	329
4000 - Books, Supplies Equip Replace. (6500)	112,577.00	331	14,600.00	333	97,977.00	335	8,267.00		337	89,710.00	339
5000 - Services . . . & 7300 - Indirect Costs	2,085,441.00	341	330.00	343	2,085,111.00	345	170,843.00		347	1,914,268.00	349
TOTAL					3,002,117.00	365	TOTAL			2,823,007.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)				Object	EDP No.
1. Teacher Salaries as Per EC 41011.				1100	375
2. Salaries of Instructional Aides Per EC 41011.				2100	380
3. STRS.				3101 & 3102	382
4. PERS.				3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.				3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).				3401 & 3402	385
7. Unemployment Insurance.				3501 & 3502	390
8. Workers' Compensation Insurance.				3601 & 3602	392
9. OPEB, Active Employees (EC 41372).				3751 & 3752	393
10. Other Benefits (EC 22310).				3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).					395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.					396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).					396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.					396
14. TOTAL SALARIES AND BENEFITS.					397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.					19.33%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')					X

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt
2. Percentage spent by this district (Part II, Line 15)	19.33%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	2,823,007.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

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	40	41		
Charter School				
Total ADA	40	41	N/A	Met
Second Prior Year (2017-18)				
District Regular	36	36		
Charter School				
Total ADA	36	36	0.0%	Met
First Prior Year (2018-19)				
District Regular	41	39		
Charter School		0		
Total ADA	41	39	4.9%	Not Met
Budget Year (2019-20)				
District Regular	39			
Charter School	0			
Total ADA	39			

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - Funded ADA 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 funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Small rural school district. Variance changes upon loss of gain of 1 family.

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	40	35		
Charter School				
Total Enrollment	40	35	12.5%	Not Met
Second Prior Year (2017-18)				
District Regular	35	38		
Charter School				
Total Enrollment	35	38	N/A	Met
First Prior Year (2018-19)				
District Regular	43	41		
Charter School				
Total Enrollment	43	41	4.7%	Not Met
Budget Year (2019-20)				
District Regular	41			
Charter School				
Total Enrollment	41			

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)

Small rural school district. Variance changes upon loss of gain of 1 family.

- 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)

Small rural school district. Variance changes upon loss of gain of 1 family.

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	31	35	
Charter School		0	
Total ADA/Enrollment	31	35	88.6%
Second Prior Year (2017-18)			
District Regular	36	38	
Charter School			
Total ADA/Enrollment	36	38	94.7%
First Prior Year (2018-19)			
District Regular	39	41	
Charter School	0		
Total ADA/Enrollment	39	41	95.1%
Historical Average Ratio:			92.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.3%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2019-20)				
District Regular	39	41		
Charter School	0			
Total ADA/Enrollment	39	41	95.1%	Not Met
1st Subsequent Year (2020-21)				
District Regular	39	41		
Charter School				
Total ADA/Enrollment	39	41	95.1%	Not Met
2nd Subsequent Year (2021-22)				
District Regular	39	41		
Charter School				
Total ADA/Enrollment	39	41	95.1%	Not Met

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

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

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

Explanation:
(required if NOT met)

Small rural school district. Variance changes upon loss or gain of 1 family.

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)	38.79	39.00	39.00	39.00
b. Prior Year ADA (Funded)		38.79	39.00	39.00
c. Difference (Step 1a minus Step 1b)		0.21	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.54%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		1,595,979.00	1,595,979.00	1,595,979.00
b1. COLA percentage		3.26%	3.00%	2.80%
b2. COLA amount (proxy for purposes of this criterion)		52,028.92	47,879.37	44,687.41
c. Economic Recovery Target Funding (current year increment)				
d. Total (Lines 2b2 plus Line 2c)		52,028.92	47,879.37	44,687.41
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)		3.80%	3.00%	2.80%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.80% to 4.80%	2.00% to 4.00%	1.80% to 3.80%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	220,187.00	220,853.00	220,853.00	220,853.00
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)	1,812,235.00	1,812,942.00	1,812,942.00	1,812,942.00
District's Projected Change in LCFF Revenue:		0.04%	0.00%	0.00%
LCFF Revenue Standard:		2.80% to 4.80%	2.00% to 4.00%	1.80% to 3.80%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Small rural school district. Variance changes upon loss of gain of 1 family.

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)	438,034.65	641,011.56	68.3%
Second Prior Year (2017-18)	471,073.46	689,397.01	68.3%
First Prior Year (2018-19)	691,801.00	1,287,971.00	53.7%
	Historical Average Ratio:		63.4%

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)
	5.0%	5.0%	5.0%
	58.4% to 68.4%	58.4% to 68.4%	58.4% to 68.4%

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)	702,076.00	1,298,028.00	54.1%	Not Met
1st Subsequent Year (2020-21)	738,515.00	1,351,483.00	54.6%	Not Met
2nd Subsequent Year (2021-22)	763,708.00	1,393,617.00	54.8%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Staff turnover has occurred (5 positions of 12 total).

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):	3.80%	3.00%	2.80%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.20% to 13.80%	-7.00% to 13.00%	-7.20% to 12.80%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.20% to 8.80%	-2.00% to 8.00%	-2.20% to 7.80%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2018-19)	364,599.00		
Budget Year (2019-20)	364,677.00	0.02%	No
1st Subsequent Year (2020-21)	364,677.00	0.00%	No
2nd Subsequent Year (2021-22)	364,677.00	0.00%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2018-19)	190,548.00		
Budget Year (2019-20)	184,381.00	-3.24%	Yes
1st Subsequent Year (2020-21)	188,708.00	2.35%	No
2nd Subsequent Year (2021-22)	192,870.00	2.21%	No

Explanation:
(required if Yes)

No one time funding in 19-20

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2018-19)	1,487,309.00		
Budget Year (2019-20)	1,583,001.00	6.43%	No
1st Subsequent Year (2020-21)	1,583,042.00	0.00%	No
2nd Subsequent Year (2021-22)	1,583,083.00	0.00%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2018-19)	111,950.00		
Budget Year (2019-20)	112,577.00	0.56%	No
1st Subsequent Year (2020-21)	116,135.00	3.16%	No
2nd Subsequent Year (2021-22)	119,677.00	3.05%	No

Explanation:
(required if Yes)

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

First Prior Year (2018-19)	2,023,260.00		
Budget Year (2019-20)	2,085,441.00	3.07%	No
1st Subsequent Year (2020-21)	2,151,341.00	3.16%	No
2nd Subsequent Year (2021-22)	2,216,957.00	3.05%	No

Explanation:
(required if Yes)

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)	2,042,456.00		
Budget Year (2019-20)	2,132,059.00	4.39%	Met
1st Subsequent Year (2020-21)	2,136,427.00	0.20%	Met
2nd Subsequent Year (2021-22)	2,140,630.00	0.20%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2018-19)	2,135,210.00		
Budget Year (2019-20)	2,198,018.00	2.94%	Met
1st Subsequent Year (2020-21)	2,267,476.00	3.16%	Met
2nd Subsequent Year (2021-22)	2,336,634.00	3.05%	Met

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

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

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

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

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

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

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

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	7,596,793.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	7,596,793.00	227,903.79	0.00	Not Met

LFund 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)
X	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves as a percentage of total expenditures and other financing uses 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)	147,434.94	184,510.00	170,884.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,700,097.82	5,216,520.74	5,340,694.74
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	2,847,532.76	5,401,030.74	5,511,578.74
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	3,199,198.81	3,690,182.44	3,417,669.00
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)	3,199,198.81	3,690,182.44	3,417,669.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	89.0%	146.4%	161.3%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	29.7%	48.8%	53.8%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	950,036.64	741,011.56	N/A	Met
Second Prior Year (2017-18)	2,561,997.98	1,189,848.01	N/A	Met
First Prior Year (2018-19)	100,548.00	1,587,971.00	N/A	Met
Budget Year (2019-20) (Information only)	(3,660,990.00)	5,398,026.00		

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	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

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 s (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)	1,619,895.88	1,898,996.12	N/A		Met
Second Prior Year (2017-18)	2,533,252.12	2,849,032.76	N/A		Met
First Prior Year (2018-19)	5,087,425.76	5,411,030.74	N/A		Met
Budget Year (2019-20) (Information only)	5,511,578.74				

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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.

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

≥ 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.)	39	39	39
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

- 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	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	7,596,793.00	3,407,597.00	3,505,863.00
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)	7,596,793.00	3,407,597.00	3,505,863.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	379,839.65	170,379.85	175,293.15
6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)	69,000.00	69,000.00	69,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	379,839.65	170,379.85	175,293.15

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	379,840.00	170,380.00	175,243.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,470,748.74	1,965,444.74	2,204,085.74
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,850,588.74	2,135,824.74	2,379,328.74
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	24.36%	62.68%	67.87%
District's Reserve Standard (Section 10B, Line 7):	379,839.65	170,379.85	175,293.15
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2018-19)	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
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)	200,000.00			
Budget Year (2019-20)	4,500,000.00	4,300,000.00	2150.0%	Not Met
1st Subsequent Year (2020-21)	200,000.00	(4,300,000.00)	-95.6%	Not Met
2nd Subsequent Year (2021-22)	200,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

Yes

* 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)

Current year budget includes funds for building a homework center and preschool on the property adjacent to the current school site.

- 1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

Project Information:
(required if YES)

Homework center and preschool project, to be completed in 19-20. Original budget \$4,300,000 from GF (\$2,500,000), EIA (\$1,500,000) and CAVA (\$300,000)

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

--

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

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

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

No

2.

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

Explanation:
(required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

1 employee from retirement until age 65

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

Pay-as-you-go

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

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

45,903.00
0.00
45,903.00
Estimated

5. OPEB Contributions

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
7,093.00	7,093.00	7,093.00
0.00	0.00	0.00
0.00	11,201.00	11,761.00
0	0	0

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	4.0	4.0	4.0	4.0

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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.

The District has no collective bargaining agreement. Salary increases are determined on a year to year basis.

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

--

7. Amount included for any tentative salary schedule increases

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

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
100.0%	100.0%	100.0%
10.0%	10.0%	10.0%

Certificated (Non-management) Prior Year Settlements

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

No		
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--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
2.0%	2.0%	2.0%

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)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	4.0	4.0	4.0	4.0

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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.

The District has no collective bargaining agreement. Salary increases are determined on a year to year basis.

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

7. Amount included for any tentative salary schedule increases

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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
100.0%	100.0%	100.0%
10.0%	10.0%	10.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

--

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
2.0%	2.0%	2.0%

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)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	1.0	1.0	1.0	1.0

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

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

n/a

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

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 13, 2019

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

LCFF Calculator Universal Assumptions Spencer Valley Elementary (68403) - 19-20 Adopted Budget						
5/14/19						
Summary of Funding						
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Target Components:						
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%	0.00%	0.00%
Base Grant	291,096	302,575	311,540	320,252	320,252	-
Grade Span Adjustment	19,330	17,542	18,892	19,419	19,419	-
Supplemental Grant	26,225	29,629	32,236	33,138	-	-
Concentration Grant	-	-	-	-	-	-
Add-ons	-	-	-	-	-	-
Total Target	336,651	349,746	362,668	372,809	339,671	-
Transition Components:						
Target	\$ 336,651	\$ 349,746	\$ 362,668	\$ 372,809	\$ 339,671	\$ -
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	1,590,669	1,592,039	1,592,039	1,592,039	1,592,039	1,337,400
Remaining Need after Gap (Informational only)						
Gap %	100%	100%	100%	100%	100%	0%
Current Year Gap Funding	-	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	1,259,302	1,246,233	1,233,311	1,223,170	1,256,308	1,591,089
Total LCFF Entitlement	\$ 1,595,953	\$ 1,595,979	\$ 1,595,979	\$ 1,595,979	\$ 1,595,979	\$ 1,591,089
Components of LCFF by Object Code						
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
8011 - State Aid	\$ 1,519,745	\$ 1,519,358	\$ 1,519,358	\$ 1,519,358	\$ 1,523,248	\$ 1,591,089
8011 - Fair Share	-	-	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	72,340	72,731	72,731	72,731	72,731	-
Local Revenue Sources:						
8021 to 8089 - Property Taxes	220,853	220,853	220,853	220,853	-	-
8096 - In-Lieu of Property Taxes	(216,985)	(216,963)	(216,963)	(216,963)	-	-
Property Taxes net of in-lieu	3,868	3,890	3,890	3,890	-	-
TOTAL FUNDING	\$ 1,595,953	\$ 1,595,979	\$ 1,595,979	\$ 1,595,979	\$ 1,595,979	\$ 1,591,089
Basic Aid Status						
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 1,595,953	\$ 1,595,979	\$ 1,595,979	\$ 1,595,979	\$ 1,595,979	\$ 1,591,089
EPA Details						
% of Adjusted Revenue Limit - Annual	28.56249995%	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%	28.56249995%
EPA (for LCFF Calculation purposes)	\$ 72,340	\$ 72,731	\$ 72,731	\$ 72,731	\$ 72,731	\$ -
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	72,340	72,731	72,731	72,731	72,731	-
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	(51)	-	0	0	0	0
Accrual (from Assumptions)	-	-	-	-	-	-
Summary of Student Population						
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Unduplicated Pupil Population						
Enrollment	41	41	41	41	-	-
COE Enrollment	-	-	-	-	-	-
Total Enrollment	41	41	41	41	-	-
Unduplicated Pupil Count	20	20	20	20	-	-
COE Unduplicated Pupil Count	-	-	-	-	-	-
Total Unduplicated Pupil Count	20	20	20	20	-	-
Rolling %, Supplemental Grant	42.2400%	46.2800%	48.7800%	48.7800%	0.0000%	0.0000%
Rolling %, Concentration Grant	42.2400%	46.2800%	48.7800%	48.7800%	0.0000%	0.0000%
FUNDED ADA						
Adjusted Base Grant ADA						
	Current Year	Current Year	Current Year	Current Year	Prior Year	Current Year
Grades TK-3	24.91	21.90	22.90	22.90	22.90	-
Grades 4-6	12.96	16.18	15.18	15.18	15.18	-
Grades 7-8	0.92	0.92	0.92	0.92	0.92	-
Grades 9-12	-	-	-	-	-	-
Total Adjusted Base Grant ADA	38.79	39.00	39.00	39.00	39.00	-
Necessary Small School ADA						
	Current year	Current year	Current year	Current year	Current year	Current year
Grades TK-3	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-
Total Funded ADA	38.79	39.00	39.00	39.00	39.00	0.00
ACTUAL ADA (Current Year Only)						
Grades TK-3	24.91	21.90	22.90	22.90	-	-
Grades 4-6	12.96	16.18	15.18	15.18	-	-
Grades 7-8	0.92	0.92	0.92	0.92	-	-
Grades 9-12	-	-	-	-	-	-
Total Actual ADA	38.79	39.00	39.00	39.00	-	-
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	39.00	-
LCAP Percentage to Increase or Improve Services						
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Current year estimated supplemental and concentrati	\$ 26,225	\$ 29,629	\$ 32,236	\$ 33,138	\$ -	\$ -
Current year Percentage to Increase or Improve Servi	1.67%	1.89%	2.06%	2.12%	0.00%	0.00%

2019-20 ADOPTED BUDGET

LCFF ASSUMPTIONS

MAY 2019

Spencer Valley Elementary

CDS Code: 68403

REGULAR P-2 ADA • Ext Special Day Annual ADA

Include: Ext Special Day Annual, add DOC. Exclude: items reported below NPS, Comm Day etc.

	2018-19	2019-20	2020-21	2021-22
TK-3	24.91	21.90	22.90	22.90
4-6	12.96	16.18	15.18	15.18
7-8	0.92	0.92	0.92	0.92
9-12				
SUM:	38.79	39.00	39.00	39.00
Charter ADA:	2,170.28	2,170.28	2,170.28	2,170.28

Sum of all Charters (used for Charter in Lieu Taxes)

NPS, NPS-LCI, Ext NPS, NPS-LCI, Community Day School • Annual ADA

	2018-19	2019-20	2020-21	2021-22
TK-3				
4-6				
7-8				
9-12				
SUM:				

COUNTY OPERATED • COMMUNITY DAY, NPS, SPEC DAY, EX SPECIAL DAY • P-2 & ANNUAL ADA

	2018-19	2019-20	2020-21	2021-22
TK-3				
4-6				
7-8				
9-12				
SUM:				

OTHER

	2018-19	2019-20	2020-21	2021-22
CBEDS / Enrollment:	41	41	41	41
CBEDS / Enrollment COE:				
Unduplicated Count:	20	20	20	20
Unduplicated Count COE:				
Unduplicated %:	48.78%	48.78%	48.78%	48.78%
Property Taxes (incld RDA)	220,853	220,853	220,853	220,853
RDA only:				

Necessary Small

	2018-19	2019-20	2020-21	2021-22
NSS Total ADA TK-3:				
NSS Total ADA 4-6:				
NSS Total ADA 7-8:				
NSS Total ADA 9-12:				
NSS FTE count:				

CHARTER ADA TRANSFER • Cross Fiscal Year

Students from District to Charter

	2018-19	2019-20	2020-21	2021-22
TK-3				
4-6				
7-8				
9-12				
SUM:				

Students from Charter to District

	2018-19	2019-20	2020-21	2021-22
TK-3				
4-6				
7-8				
9-12				
SUM:				

Comments

Return completed form to: pfogliano@sdcoe.net

Spencer Valley Elementary
Multi-Year Projections Summary Report
2019-20 Adopted Budget

DESCRIPTION	OBJECT CODE	FY 2019-20			FY 2020-21			FY 2021-22		
		Current (Base Year)			First Projected Year			Second Projected Year		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A Beginning Balance as of July 1		\$5,511,579	\$1,947,981	\$7,459,559	\$1,850,589	\$1,853,863	\$3,704,451	\$2,135,826	\$2,006,723	\$4,142,549
B Revenues										
1 Revenue Limit Sources	8010-8099	1,595,979	113,647	1,709,626	1,595,619	113,647	1,709,266	1,595,979	113,647	1,709,626
2 Federal Revenues	8100-8299	0	364,677	364,677	0	364,677	364,677	0	364,677	364,677
3 Other State Revenues	8300-8599	7,159	177,222	184,381	7,159	181,549	188,709	7,160	185,710	192,869
4 Other Local Revenues	8600-8799	133,900	1,449,101	1,583,001	133,941	1,449,101	1,583,042	133,982	1,449,101	1,583,083
5 Total Revenues		1,737,038	2,104,647	3,841,685	1,736,720	2,108,974	3,845,694	1,737,121	2,113,135	3,850,255
Beginning Balance & Revenue (A+B5)		\$7,248,617	\$4,052,628	\$11,301,244	\$3,587,308	\$3,962,837	\$7,550,145	\$3,872,947	\$4,119,858	\$7,992,805
C Expenditures										
1 Certificated Salaries	1000-1999	361,935	15,840	377,775	372,733	16,315	389,048	383,854	16,805	400,659
2 Classified Salaries	2000-2999	171,267	63,527	234,794	176,405	65,433	241,838	181,697	67,396	249,093
3 Employee Benefits	3000-3999	168,874	52,332	221,206	189,377	54,858	244,234	197,157	56,320	253,477
4 Books & Supplies	4000-4999	101,860	10,717	112,577	105,079	11,056	116,134	106,284	11,393	119,677
5 Services, Other Operating Exp	5000-5999	450,592	1,634,849	2,085,441	464,831	1,686,510	2,151,341	479,008	1,737,949	2,216,957
6 Capital Outlay	6000-6999	7,500	7,500	15,000	7,500	7,500	15,000	7,500	7,500	15,000
7 Other Outgo - exclude Direct Sup.	7100-7299	50,000	0	50,000	50,000	0	50,000	50,000	0	50,000
8 Debt Service	7400-7499	0	0	0	0	0	0	0	0	0
9 Direct Support/Indirect Costs	7300-7399	(14,000)	14,000	0	(14,442)	14,442	0	(14,883)	14,883	0
10 CSR Reduction (for info only)	1000-7999									
11 Projected Budget Reduction		0	0	0	0	0	0	0	0	0
12 Total Expenditures:		\$1,298,028	\$1,798,765	\$3,096,793	\$1,351,482	\$1,856,114	\$3,207,596	\$1,392,618	\$1,912,245	\$3,304,862
D Interfund Xfers/Other Sources										
1 Transfers In	8910-8929	0	0	0	0	0	0	0	0	0
2 Transfers Out	7610-7629	4,100,000	400,000	4,500,000	100,000	100,000	200,000	100,000	100,000	200,000
3 Sources	8930-8979	0	0	0	0	0	0	0	0	0
4 Uses	7630-7699	0	0	0	0	0	0	0	0	0
5 Contributions	8980-8999	0	0	0	0	0	0	0	0	0
E Net Increase (Decrease) in Fund Balance		(\$3,660,990)	(\$94,118)	(\$3,755,108)	\$285,238	\$152,860	\$438,098	\$244,503	\$100,890	\$345,393
F Ending Balance		\$1,850,589	\$1,853,863	\$3,704,451	\$2,135,826	\$2,006,723	\$4,142,549	\$2,380,330	\$2,107,613	\$4,487,943
1 Revolving Cash	9711	0	0	0	0	0	0	0	0	0
2 Other Reserves	97xx	0	0	0	0	0	0	0	0	0
3 Restricted	9740	0	1,853,863	1,853,863	0	2,006,723	2,006,723	0	2,107,613	2,107,613
4 Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0
5 Other Commitments	9760	0	0	0	0	0	0	0	0	0
6 Assigned - Other Assignments	9780	0	0	0	0	0	0	0	0	0
7 Reserve for Economic Uncertainties	9789	379,840	0	379,840	170,380	0	170,380	175,243	0	175,243
8 Unassigned/unappropriated Amount	9790	1,470,749	0	1,470,749	1,965,447	0	1,965,447	2,205,087	0	2,205,087
G Components of Ending Fund Balance Total		\$1,850,589	\$1,853,863	\$3,704,451	\$2,135,826	\$2,006,723	\$4,142,549	\$2,380,330	\$2,107,613	\$4,487,943
Reserve Percentage Level for this district:		5.00%	5% Calculated Reserve, or \$50,000 (greater of the two)							
FY 2019-20 ADA Input Sheet (District):		39.00	Total Reserves		5% Calculated		Difference*			
			FY 2019-20 Bud		\$379,840		\$379,840		\$0	
			FY 2020-21 Proj		\$170,380		\$170,380		\$0	
			FY 2021-22 Proj		\$175,243		\$175,243		\$0	
FY 2020-21 Unappropriated Amount is:		Positive								
FY 2021-22 Unappropriated Amount is:		Positive								

Multi-Year Projection Assumptions Sheet

2019-20 ADOPTED BUDGET

SCHOOL DISTRICT : Spencer Valley Elementary

DESCRIPTION		Data in shaded areas are provided by SDCOE (for information only)			
		SDCOE Assumptions	FY 2019-20 (Base Year)	FY 2020-21 (Project YR 1)	FY 2021-22 (Project YR 2)
COLA LCFF - (SSC Dartboard)		Used In Calc	2.57%	2.67%	3.42%
COLA - (DOF)		Used In Calc	3.26%	3.00%	2.80%
Gap Funding - (SSC)		Used In Calc	-	-	-
Gap Funding - (DOF)		Used In Calc	-	-	-
California Consumer Price Index - (SSC Dartboard)		Used In Calc	3.50%	3.23%	2.94%
Lottery Per ADA (SSC Dartboard)	Unrestricted		\$ 151	\$ 151	\$ 151
	Restricted		\$ 53	\$ 53	\$ 53
Current Interest Rate - (SD County Treasurer's Office)		Used In Calc	3.38%	3.50%	3.40%
Property Taxes (% increase)	(District Input)		0.00%	0.00%	0.00%
Projected Budget Reduction (enter amt. as negative to show a reduction as part of the expenditures)	Unrestricted				
	Restricted				
State Aid 8011 (LCFF Calc.)	(District Input)			\$ 1,519,358	\$ 1,519,358
EPA 8012 (LCFF Calc.)	(District Input)			\$ 72,371	\$ 72,731
Average Daily Attendance (ADA) Projections	(District Input)		39.00	39.00	39.00
	% Change			0.00%	0.00%
Salary Step & Column Percent Increases:					
Teachers 1100	(District Input)			2.00%	2.00%
Certificated Pupil Support 1200	(District Input)			0.00%	0.00%
Certificated Supervisor & Admin 1300	(District Input)			2.00%	2.00%
Other Certificated 1900	(District Input)			0.00%	0.00%
Instructional Aides 2100	(District Input)			2.00%	2.00%
Classified Support 2200	(District Input)			2.00%	2.00%
Classified Supervisor & Admin 2300	(District Input)			0.00%	0.00%
Clerical, Technical, & Office Staff 2400	(District Input)			2.00%	2.00%
Other Classified 2900	(District Input)			0.00%	0.00%
Mgmt, Cert, & Classified Contract Increases:					
Management Increases	(District Input)			1.00%	1.00%
Certificated Increases	(District Input)			1.00%	1.00%
Classified Increases	(District Input)			1.00%	1.00%
Benefits:					
STRS 3100-3102			18.13%	19.10%	18.30%
PERS 3200-3202			20.733%	23.60%	24.90%
Health & Welfare Increase (% increase) 3400-3402	(District Input)		10.00%	10.00%	10.00%
State Unemployment 3500-3502			0.05%	0.05%	0.05%
Workers' Comp (% increase) 3600-3602	(District Input)		0.00%	0.00%	0.00%
OPEB Allocated Costs (% increase) *3711-3712	(District Input)		10.00%	0.00%	0.00%
OPEB Active Employee Costs (% increase) 3751-3752	(District Input)		10.00%	0.00%	0.00%
			Unrestricted	Restricted	Combined
FY 2019-20 General Fund Beginning Balances (District Input)			\$ 5,511,578.74	\$ 1,947,980.65	\$ 7,459,559.39

Note: The SDCOE recommended assumptions are just that, assumptions. Please forecast accordingly to your district's size and financial picture.

*Roll up to 3701 and 3702

e-mail to: finrep@sdcoe.net

Sources: Most Recent Darboard and 2019-20 ADOPTED BUDGET Guidance Letter

District: Spencer Valley
CDS #: 67-68403

Adopted Budget
2019-20 Budget Attachment
Balances in Excess of Minimum Reserve Requirements

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2019-20 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$1,850,228.74	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$2,831,356.02	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$4,681,584.76	
District Standard Reserve Level		5%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$379,840.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$4,301,744.76	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	2019-20 Budget	Description of Need
01	General Fund/County School Service Fund	\$800,228.74	New HomeWork Center Equipment
01	General Fund/County School Service Fund	\$500,000.00	Deferred Maintenance
01	General Fund/County School Service Fund	\$100,000.00	Well Condemnation
01	General Fund/County School Service Fund	\$200,000.00	Well Replacement
01	General Fund/County School Service Fund	\$250,000.00	Parking Lot Replacement
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$1,100,000.00	Reserved for Special Education
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$500,000.00	H&W/STRS/OPEB Liabilities
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$30,000.00	Storage
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$100,000.00	Technology Needs
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$500,000.00	Special Education Transportation
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$221,516.02	LCAP Support

Total of Substantiated Needs \$4,301,744.76

Remaining Unsubstantiated Balance \$0.00 Balance should be Zero

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