

LAS LOMITAS ELEMENTARY SCHOOL DISTRICT 2019-20 BUDGET ADOPTION

INTRODUCTION

The District's 2019-20 Budget has been developed using guidance from the board study sessions, budget committee meetings, state and federal budget estimates from the Governor's May Revise, and advice from the San Mateo County Office of Education. The Education Code requires school districts to adopt a budget by June 30th for the next fiscal year. However, certain state and local financial information is not available until after the District's budget has been adopted. The 2019-20 Budget is based on the most current financial information available at the time of budget development. Revisions to the budget are made throughout the year to reflect changes in revenue and expenditures as they become known.

SUMMARY

The 2019-20 Budget is developed in conjunction with the new Local Control Accountability Plan (LCAP) directly aligning District finances with curriculum and instructional program services. The District offers an expansive curriculum to meet the diverse needs of the groups of students targeted in the LCAP, as well as any student needing additional support in Math, Reading, Writing, and English Language Arts. This year a "Base Program" calculation is included as required by the ever-changing LCAP rules of the State Board of Education.

Labor negotiations for all bargaining units are settled for 2019-20. The District has developed a robust professional development program to implement and advance the five LCAP goals. Funding to further the progress of these programs and services is another key element of the 2019-20 Budget.

Enrollment for 2019-20 is estimated to be 1,200, which is a decrease from the current year's October CBEDS count. District enrollment is anticipated to continue to decline slightly overall.

LOCAL CONTROL FUNDING FORMULA AND BASIC AID

2019-20 will be the sixth year of the state's new Local Control Funding Formula (LCFF) and the Governor has made a commitment to funding education and attaining full implementation of the LCFF in 2018-19. The LCFF is based upon a revenue target by grade level for all school districts statewide, with additional funding allocated to English Learners, foster students, and low income students. Districts like LLESd whose local property tax revenue exceeds their state funding under the LCFF, would continue to retain their local tax revenue and be referred to as a Basic Aid, or Community Funded district.

The LCFF does not include the categorical programs, or the categorical funding that previously existed under the Revenue Limit funding model. The Governor vowed that basic aid districts would be “held harmless” for the loss of categorical revenue and a separate Hold Harmless account was established to ensure that districts would continue to receive the same level of state funding they received in 2012-13. The Hold Harmless revenue satisfies the \$120 per student Basic Aid state guarantee and is a flat dollar amount that does not adjust for increases in student enrollment or cost of living.

LOCAL CONTROL FUNDING FORMULA/REVENUE LIMIT SOURCES

Property Taxes (Increase of \$1,170,815)

Property tax revenue, which includes secured taxes, unsecured taxes, homeowners’ exemption and any prior year adjustments, accounts for over 70% of general fund revenue. Revenue from local property taxes is projected to increase 6.0% in 2019-20. Each 1% increase to secured taxes equals approximately \$189,966.

Actual property tax revenue for 2019-20 will be known in August and adjustments to the District’s budget will be made accordingly. Property tax increases beyond 2019-20 are estimated at 5% for 2020-21, and 5% thereafter.

Revenue Limit (no change)

The District receives Revenue Limit funding through the Voluntary Transfer Program with Ravenswood School District. LLESB receives 70% of the LCFF per student base grant funding for the ADA of students enrolled in the District. Budget projections for this source take into account the LCFF base grant estimates from Ravenswood, current ADA, and LCFF gap funding from the state.

Education Protection Account (EPA) Prop. 30 (no change)

The passage of Proposition 30 in November 2012 granted funding of approximately \$200 per ADA. LLESB has a spending plan for the EPA which declares these funds to be used for teacher salaries and benefits.

Special Education (no change)

The current SELPA funding model for Special Education was implemented in 2005-06. The District’s Special Education income from the SELPA is a combination of excess property taxes received by the County Office of Education and the balance due from the State. The County property tax dollars appear on our books as County Property Tax Transfer income. The county SELPA funding remains at the 2018-19 amount.

The SELPA has consistently provided funding through the High Cost Pool for the last few years. This revenue is received as an offset to qualifying prior year expenditures and is included in the 2019-20 budget at the average amount received over the last three years.

FEDERAL REVENUE (Decrease of \$13,115)

Federal revenue estimates are based on the federal budget which operates on a fiscal year of October 1 through September 30. Exact funding amounts will be known later in the fall once the federal government adopts the budget. Programs for which the District receives federal funding are Special Education Individuals with Disabilities Education Act (IDEA), Title I, and Title II.

OTHER STATE REVENUE

Lottery (no change)

State lottery income, adjusted for actual attendance, is estimated at \$151.00 per ADA for general purpose use and \$53.00 per ADA restricted for instructional materials. These funds are based on the prior year's ADA calculation.

Mandate Block Grant (no change)

The District participates in the Mandate Block Grant and funding is budgeted at \$28 per ADA.

One Time Discretionary Funding for 2019-20 (None proposed in state budget)

The 2019/20 budget does include \$237,262 in carryover of prior year One Time Discretionary Funding for professional development.

OTHER LOCAL REVENUE

Parcel Tax (No change)

The parcel tax income is calculated at \$311 per non-exempt parcel and is adjusted for the \$1.35 per parcel the County charges for collection of the parcel tax. Parcel tax revenue is budgeted at \$1,200,000 under local revenue and does not expire.

Rental Income (Increase of \$49,547)

Rental income for La Loma and Ladera school sites has been adjusted per the respective lease agreements. Also included in rental income are lease payments from the Children's Creative Learning Center (CCLC), field rental fees, and facility rental fees. Due to anticipated construction projects and possible limited access to facilities in the summer of 2019, field and facility rental fees have been reduced.

Interest

Interest is estimated at the current rate of 2.1%.

Las Lomas Education Foundation (Decrease of \$200,000)

The Las Lomas Education Foundation grant for 2019-20 is budgeted at \$1,600,000. These funds support staff salaries and special projects identified as Fund a Need. The Foundation grant for 2020-21 and beyond is budgeted at the base amount of \$1,600,000. Should additional monies be gifted to the District, the grant amount will increase as will the expenditures they were raised to support. For 2019-20, the Foundation's donation represents approximately 5% of the District's revenue.

Prior Year Carryover (No additional budget)

Any “restricted” funds not expended by June 30, 2019, will be introduced into the budget at First Interim.

EXPENDITURES

Step and Column Salary Increases (Increase of approx. \$296,517)

The projected movement on the salary schedule (for years of service and unit credit) is included for all classifications of employees.

Staffing (No increase or decrease)

Certificated classroom staffing is budgeted for no change in 2019/20. Classified staffing is budgeted for no change in 2019/20. Staffing will be revaluated as the school year begins.

Benefit Rates (Increase of \$386,183)

Changes to the 2018-19 fringe benefit rates for payroll charges are as follows:

STRS: 16.7% (increased from 16.28%)

PERS: 20.70% (increased from 18.0622%)

Worker’s Compensation: Estimate of 1.39%

Retiree Health Benefits

Retiree health benefits are increased to account for new retirees and a projected increase in health insurance premiums. Retiree health benefits include the funding the OPEB trust at the recommended ARC of \$620,000 beginning in 2013-14 and thereafter.

Utilities

Utilities costs are adjusted to cover estimated usage and increased rates for next year. Budgeted rate increases are included for waste and recycling services, water, and electricity.

Technology (No increase)

Technology hardware and software licensing fees are estimated to remain static in 2019-20, but in 2017/18 the district began the implementation of the adopted Technology Plan. This resulted in \$150,000 on going costs plus \$95,000 for computer purchases in 2019-20.

County Special Education Programs (Flat)

Payment to the programs listed with an object code of 7141 and 7472 notates students served in the county’s special education program or in other district’s programs. Students are enrolled in these programs when the student’s needs are best served by programs being offered at the county or in another district.

Interfund Transfers and Board Reserves

Interfund transfers include a transfer to Fund 17 of \$103,117 to maintain the Board Policy Reserve of 17% in the Special Reserve Fund.

Transfers to Fund 14 of \$158,000 are for the district portion of the Deferred Maintenance state match and Routine Restricted Maintenance contribution.

OTHER FUNDS

Deferred Maintenance Fund 14

The Deferred Maintenance Fund is used to account for revenues and expenditures relating to major maintenance projects. The State used to provide matching funds to assist school districts with major repairs such as plumbing, heating, roofing, and resurfacing. Fund 14 expenditures are committed for major deferred maintenance needs.

Special Reserve Non Capital Projects Fund 17

The Board assigns reserves for PBS Maintenance, PBS Amortization, District Uncertainty, and Construction Uncertainty are in Fund 17 and are assigned for these purposes.

Building Fund 21: Measure S Bond

Expenditures in this fund are for the salaries and benefits of the Director of Bond Projects, 0.5FTE Accountant and construction expenditures. Construction is in progress at La Entrada and Las Lomitas.

Capital Facilities Fund 25

Fund 25 is used to account for the developer fees the district receives. These monies can only be spent on providing facilities for new students as a result of enrollment growth. The district recently adopted the 2016 approved COLA and will receive \$2.034 per square foot for residential and \$0.336 per square foot for commercial development. Funds are budgeted for the rental of portable classroom buildings. Developer fees vary from year to year but have been making incremental increases over the last two years. They are budgeted to be \$157,000 in 2019-20. Expenditures traditionally charged to Fund 25 (annual rental on the relocatable classrooms) may require to be charged elsewhere if these revenues do not materialize.

Special Reserve – Capital Projects Fund 40

Expenditures from this fund are restricted to facilities and major capital outlay purchases. Funds had been earmarked for capital outlay purchases and for major maintenance needs (e.g. a School Bus).

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: 1011 Altschul Avenue Menlo Park

Date: May 24, 2019

Place: 2200 Sharon Road Menlo Park

Date: June 05, 2019

Time: 07:00 PM

Adoption Date: June 12, 2019

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Steven R. Fuentes

Telephone: 650-854-6311

Title: Chief Business Officer

E-mail: sfuentes@llesd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none">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)? <ul style="list-style-type: none">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: <ul style="list-style-type: none">Certificated? (Section S8A, Line 1)Classified? (Section S8B, Line 1)Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
			X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none">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 12, 2019	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 12, 2019

For additional information on this certification, please contact:

Name: Steven R. Fuentes

Title: Chief Business Officer

Telephone: 650-854-6311

E-mail: sfuentes@llesd.org

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	19,701,966.00	650,000.00	20,351,966.00	20,877,801.00	650,000.00	21,527,801.00	5.8%
2) Federal Revenue		8100-8299	0.00	298,538.94	298,538.94	0.00	278,062.00	278,062.00	-6.9%
3) Other State Revenue		8300-8599	472,601.00	1,212,853.00	1,685,454.00	228,714.00	1,217,427.00	1,446,141.00	-14.2%
4) Other Local Revenue		8600-8799	5,624,704.89	155,300.00	5,780,004.89	5,179,546.00	155,300.00	5,334,846.00	-7.7%
5) TOTAL, REVENUES			25,799,271.89	2,316,691.94	28,115,963.83	26,286,061.00	2,300,789.00	28,586,850.00	1.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	10,880,867.00	1,661,239.94	12,542,106.94	11,286,778.00	1,628,575.00	12,915,353.00	3.0%
2) Classified Salaries		2000-2999	2,886,250.00	1,129,154.00	4,015,404.00	2,962,950.00	1,222,872.00	4,185,822.00	4.2%
3) Employee Benefits		3000-3999	4,686,951.00	1,997,976.64	6,684,927.64	5,031,297.00	2,152,936.00	7,184,233.00	7.5%
4) Books and Supplies		4000-4999	1,922,523.17	219,263.37	2,141,786.54	834,764.00	157,531.00	992,295.00	-53.7%
5) Services and Other Operating Expenditures		5000-5999	1,800,378.00	2,162,351.00	3,962,729.00	1,384,683.00	1,899,621.00	3,284,304.00	-17.1%
6) Capital Outlay		6000-6999	10,260.00	513,842.00	524,102.00	68,026.00	10,000.00	78,026.00	-85.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	116,850.00	116,850.00	0.00	119,840.00	119,840.00	2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(150.00)	150.00	0.00	(150.00)	150.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,187,079.17	7,800,826.95	29,987,906.12	21,568,348.00	7,191,525.00	28,759,873.00	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,612,192.72	(5,484,135.01)	(1,871,942.29)	4,717,713.00	(4,890,736.00)	(173,023.00)	-90.8%
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	25,066.00	0.00	25,066.00	103,117.00	0.00	103,117.00	311.4%
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	(4,730,450.00)	4,730,450.00	0.00	(5,094,233.00)	5,094,233.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,755,516.00)	4,730,450.00	(25,066.00)	(5,197,350.00)	5,094,233.00	(103,117.00)	311.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,143,323.28)	(753,685.01)	(1,897,008.29)	(479,637.00)	203,497.00	(276,140.00)	-85.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,049,939.96	1,860,218.51	7,910,158.47	4,906,616.68	1,106,533.50	6,013,150.18	-24.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,049,939.96	1,860,218.51	7,910,158.47	4,906,616.68	1,106,533.50	6,013,150.18	-24.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,049,939.96	1,860,218.51	7,910,158.47	4,906,616.68	1,106,533.50	6,013,150.18	-24.0%
2) Ending Balance, June 30 (E + F1e)			4,906,616.68	1,106,533.50	6,013,150.18	4,426,979.68	1,310,030.50	5,737,010.18	-4.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	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	1,106,534.20	1,106,534.20	0.00	1,310,031.20	1,310,031.20	18.4%
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	3,229,969.00	0.00	3,229,969.00	3,186,329.00	0.00	3,186,329.00	-1.4%
Board Policy 10% Operating Reserve	0000	9780				2,876,329.00		2,876,329.00	
Property Tax Variance	0000	9780				310,000.00		310,000.00	
Board Policy 10% Operating Reserve	0000	9780	2,682,707.00		2,682,707.00				
Property Tax Variance	0000	9780	310,000.00		310,000.00				
18/19 One Time Funds Carryover	0000	9780	237,262.00		237,262.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	900,539.00	0.00	900,539.00	860,783.00	0.00	860,783.00	-4.4%
Unassigned/Unappropriated Amount		9790	775,108.68	(0.70)	775,107.98	378,867.68	(0.70)	378,866.98	-51.1%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	756,968.00	0.00	756,968.00	731,000.00	0.00	731,000.00	-3.4%
Education Protection Account State Aid - Current Year		8012	267,200.00	0.00	267,200.00	267,200.00	0.00	267,200.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	70,976.00	0.00	70,976.00	70,976.00	0.00	70,976.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	17,825,758.00	0.00	17,825,758.00	18,996,573.00	0.00	18,996,573.00	6.6%
Unsecured Roll Taxes		8042	941,798.00	0.00	941,798.00	970,052.00	0.00	970,052.00	3.0%
Prior Years' Taxes		8043	(2,734.00)	0.00	(2,734.00)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	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			19,859,966.00	0.00	19,859,966.00	21,035,801.00	0.00	21,035,801.00	5.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(158,000.00)		(158,000.00)	(158,000.00)		(158,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	650,000.00	650,000.00	0.00	650,000.00	650,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			19,701,966.00	650,000.00	20,351,966.00	20,877,801.00	650,000.00	21,527,801.00	5.8%
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	214,115.00	214,115.00	0.00	211,000.00	211,000.00	-1.5%
Special Education Discretionary Grants		8182	0.00	18,179.00	18,179.00	0.00	18,179.00	18,179.00	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		39,357.94	39,357.94		31,996.00	31,996.00	-18.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		16,887.00	16,887.00		16,887.00	16,887.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		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		10,000.00	10,000.00		0.00	0.00	-100.0%
Other NCLB / Every Student Succeeds Act		8290							
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	298,538.94	298,538.94	0.00	278,062.00	278,062.00	-6.9%
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	278,601.00	0.00	278,601.00	40,000.00	0.00	40,000.00	-85.6%
Lottery - Unrestricted and Instructional Materials		8560	194,000.00	68,370.00	262,370.00	188,714.00	65,031.00	253,745.00	-3.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	1,144,483.00	1,144,483.00	0.00	1,152,396.00	1,152,396.00	0.7%
TOTAL, OTHER STATE REVENUE			472,601.00	1,212,853.00	1,685,454.00	228,714.00	1,217,427.00	1,446,141.00	-14.2%

			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							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	1,200,000.00	0.00	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,191,999.00	0.00	2,191,999.00	2,241,546.00	0.00	2,241,546.00	2.3%
Interest		8660	130,000.00	0.00	130,000.00	125,000.00	0.00	125,000.00	-3.8%
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	50,000.00	50,000.00	0.00	50,000.00	50,000.00	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	1,850.00	1,850.00	0.00	1,850.00	1,850.00	0.0%
All Other Local Revenue		8699	2,102,705.89	103,450.00	2,206,155.89	1,613,000.00	103,450.00	1,716,450.00	-22.2%
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		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,624,704.89	155,300.00	5,780,004.89	5,179,546.00	155,300.00	5,334,846.00	-7.7%
TOTAL, REVENUES			25,799,271.89	2,316,691.94	28,115,963.83	26,286,061.00	2,300,789.00	28,586,850.00	1.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	9,141,835.00	1,191,544.94	10,333,379.94	9,443,594.00	1,135,574.00	10,579,168.00	2.4%
Certificated Pupil Support Salaries		1200	528,798.00	292,298.00	821,096.00	546,417.00	310,282.00	856,699.00	4.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,200,234.00	177,397.00	1,377,631.00	1,286,767.00	182,719.00	1,469,486.00	6.7%
Other Certificated Salaries		1900	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,880,867.00	1,661,239.94	12,542,106.94	11,286,778.00	1,628,575.00	12,915,353.00	3.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	281,705.00	700,420.00	982,125.00	293,571.00	786,477.00	1,080,048.00	10.0%
Classified Support Salaries		2200	1,138,048.00	331,401.00	1,469,449.00	1,171,416.00	336,340.00	1,507,756.00	2.6%
Classified Supervisors' and Administrators' Salaries		2300	417,068.00	56,964.00	474,032.00	436,554.00	58,673.00	495,227.00	4.5%
Clerical, Technical and Office Salaries		2400	972,239.00	40,369.00	1,012,608.00	974,495.00	41,382.00	1,015,877.00	0.3%
Other Classified Salaries		2900	77,190.00	0.00	77,190.00	86,914.00	0.00	86,914.00	12.6%
TOTAL, CLASSIFIED SALARIES			2,886,250.00	1,129,154.00	4,015,404.00	2,962,950.00	1,222,872.00	4,185,822.00	4.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,770,748.00	1,351,299.00	3,122,047.00	1,829,379.00	1,428,998.00	3,258,377.00	4.4%
PERS		3201-3202	502,932.00	196,382.00	699,314.00	585,517.00	221,585.00	807,102.00	15.4%
OASDI/Medicare/Alternative		3301-3302	384,512.00	111,046.00	495,558.00	412,326.00	121,386.00	533,712.00	7.7%
Health and Welfare Benefits		3401-3402	816,887.00	191,337.64	1,008,224.64	870,154.00	209,404.00	1,079,558.00	7.1%
Unemployment Insurance		3501-3502	7,275.00	1,392.00	8,667.00	7,407.00	1,472.00	8,879.00	2.4%
Workers' Compensation		3601-3602	186,814.00	35,892.00	222,706.00	291,378.00	40,011.00	331,389.00	48.8%
OPEB, Allocated		3701-3702	667,451.00	0.00	667,451.00	657,664.00	0.00	657,664.00	-1.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	350,332.00	110,628.00	460,960.00	377,472.00	130,080.00	507,552.00	10.1%
TOTAL, EMPLOYEE BENEFITS			4,686,951.00	1,997,976.64	6,684,927.64	5,031,297.00	2,152,936.00	7,184,233.00	7.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	467,010.00	116,282.37	583,292.37	150,000.00	65,031.00	215,031.00	-63.1%
Books and Other Reference Materials		4200	35,980.00	0.00	35,980.00	10,000.00	0.00	10,000.00	-72.2%
Materials and Supplies		4300	1,143,900.17	92,970.00	1,236,870.17	524,764.00	88,500.00	613,264.00	-50.4%
Noncapitalized Equipment		4400	275,633.00	10,011.00	285,644.00	150,000.00	4,000.00	154,000.00	-46.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,922,523.17	219,263.37	2,141,786.54	834,764.00	157,531.00	992,295.00	-53.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	617,948.00	617,948.00	0.00	590,503.00	590,503.00	-4.4%
Travel and Conferences		5200	424,665.00	43,749.00	468,414.00	150,218.00	30,717.00	180,935.00	-61.4%
Dues and Memberships		5300	39,000.00	400.00	39,400.00	33,500.00	400.00	33,900.00	-14.0%
Insurance		5400 - 5450	102,600.00	0.00	102,600.00	160,977.00	0.00	160,977.00	56.9%
Operations and Housekeeping Services		5500	364,807.00	0.00	364,807.00	355,487.00	0.00	355,487.00	-2.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	147,268.00	573,527.00	720,795.00	79,110.00	374,426.00	453,536.00	-37.1%
Transfers of Direct Costs		5710	(1,139.00)	1,139.00	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	644,456.00	925,588.00	1,570,044.00	511,566.00	903,575.00	1,415,141.00	-9.9%
Communications		5900	78,721.00	0.00	78,721.00	93,825.00	0.00	93,825.00	19.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,800,378.00	2,162,351.00	3,962,729.00	1,384,683.00	1,899,621.00	3,284,304.00	-17.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	503,842.00	503,842.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	10,260.00	10,000.00	20,260.00	0.00	10,000.00	10,000.00	-50.6%
Equipment Replacement		6500	0.00	0.00	0.00	68,026.00	0.00	68,026.00	New
TOTAL, CAPITAL OUTLAY			10,260.00	513,842.00	524,102.00	68,026.00	10,000.00	78,026.00	-85.1%
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	115,000.00	115,000.00	0.00	117,990.00	117,990.00	2.6%
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	1,850.00	1,850.00	0.00	1,850.00	1,850.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	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)			0.00	116,850.00	116,850.00	0.00	119,840.00	119,840.00	2.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(150.00)	150.00	0.00	(150.00)	150.00	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			(150.00)	150.00	0.00	(150.00)	150.00	0.00	0.0%
TOTAL, EXPENDITURES									
			22,187,079.17	7,800,826.95	29,987,906.12	21,568,348.00	7,191,525.00	28,759,873.00	-4.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	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	25,066.00	0.00	25,066.00	103,117.00	0.00	103,117.00	311.4%
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			25,066.00	0.00	25,066.00	103,117.00	0.00	103,117.00	311.4%
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	(4,730,450.00)	4,730,450.00	0.00	(5,094,233.00)	5,094,233.00	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			(4,730,450.00)	4,730,450.00	0.00	(5,094,233.00)	5,094,233.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(4,755,516.00)	4,730,450.00	(25,066.00)	(5,197,350.00)	5,094,233.00	(103,117.00)	311.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	158,000.00	158,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	25,000.00	-16.7%
5) TOTAL, REVENUES			188,000.00	183,000.00	-2.7%
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	45,000.00	45,000.00	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			45,000.00	45,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			143,000.00	138,000.00	-3.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			143,000.00	138,000.00	-3.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,461,603.98	1,604,603.98	9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,461,603.98	1,604,603.98	9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,461,603.98	1,604,603.98	9.8%
2) Ending Balance, June 30 (E + F1e)			1,604,603.98	1,742,603.98	8.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,604,603.98	1,742,603.98	8.6%
Committed to Building Maintenance & Repai	0000	9760		1,742,603.98	
Committed to Building Maintenance & Repairs	0000	9760	1,604,603.98		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	158,000.00	158,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			158,000.00	158,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	30,000.00	25,000.00	-16.7%
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			30,000.00	25,000.00	-16.7%
TOTAL, REVENUES			188,000.00	183,000.00	-2.7%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,000.00	45,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,000.00	45,000.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			45,000.00	45,000.00	0.0%

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

Description	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	150,000.00	140,000.00	-6.7%
5) TOTAL, REVENUES			150,000.00	140,000.00	-6.7%
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)			150,000.00	140,000.00	-6.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,066.00	103,117.00	311.4%
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			25,066.00	103,117.00	311.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			175,066.00	243,117.00	38.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,963,328.00	8,138,394.00	2.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,963,328.00	8,138,394.00	2.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,963,328.00	8,138,394.00	2.2%
2) Ending Balance, June 30 (E + F1e)			8,138,394.00	8,381,511.00	3.0%
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	8,138,394.00	8,381,511.00	3.0%
PBS Amortization	0000	9780		444,050.00	
PBS Site Maintenance	0000	9780		100,000.00	
Construction Reserve	0000	9780		3,000,000.00	
Board Policy District 17% Reserve	0000	9780		4,837,461.00	
PBS Amortization	0000	9780	444,050.00		
PBS Maintenance	0000	9780	100,000.00		
Construction Reserve	0000	9780	3,000,000.00		
Board Policy District 17% Reserve	0000	9780	4,594,344.00		
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		

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	150,000.00	140,000.00	-6.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150,000.00	140,000.00	-6.7%
TOTAL, REVENUES			150,000.00	140,000.00	-6.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	25,066.00	103,117.00	311.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,066.00	103,117.00	311.4%
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)			25,066.00	103,117.00	311.4%

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	300,000.00	150,000.00	-50.0%
5) TOTAL, REVENUES			300,000.00	150,000.00	-50.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	221,968.00	230,688.00	3.9%
3) Employee Benefits		3000-3999	63,849.00	84,941.00	33.0%
4) Books and Supplies		4000-4999	645,264.00	1,500.00	-99.8%
5) Services and Other Operating Expenditures		5000-5999	257,214.00	2,003,200.00	678.8%
6) Capital Outlay		6000-6999	22,266,337.00	5,000,000.00	-77.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			23,454,632.00	7,320,329.00	-68.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,154,632.00)	(7,170,329.00)	-69.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	29,777,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			29,777,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,622,368.00	(7,170,329.00)	-208.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,992,744.24	16,615,112.24	66.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,992,744.24	16,615,112.24	66.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,992,744.24	16,615,112.24	66.3%
2) Ending Balance, June 30 (E + F1e)			16,615,112.24	9,444,783.24	-43.2%
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	16,615,112.24	9,444,783.24	-43.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	300,000.00	150,000.00	-50.0%
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			300,000.00	150,000.00	-50.0%
TOTAL, REVENUES			300,000.00	150,000.00	-50.0%

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	177,397.00	182,719.00	3.0%
Clerical, Technical and Office Salaries		2400	44,571.00	47,969.00	7.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			221,968.00	230,688.00	3.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	32,082.00	47,753.00	48.8%
OASDI/Medicare/Alternative		3301-3302	14,220.00	17,649.00	24.1%
Health and Welfare Benefits		3401-3402	13,600.00	12,620.00	-7.2%
Unemployment Insurance		3501-3502	112.00	116.00	3.6%
Workers' Compensation		3601-3602	2,935.00	3,135.00	6.8%
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	900.00	3,668.00	307.6%
TOTAL, EMPLOYEE BENEFITS			63,849.00	84,941.00	33.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,500.00	1,500.00	-57.1%
Noncapitalized Equipment		4400	641,764.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			645,264.00	1,500.00	-99.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,200.00	3,200.00	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	133,424.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	120,590.00	2,000,000.00	1558.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			257,214.00	2,003,200.00	678.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	22,066,218.00	5,000,000.00	-77.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	200,119.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			22,266,337.00	5,000,000.00	-77.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			23,454,632.00	7,320,329.00	-68.8%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	29,777,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			29,777,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			29,777,000.00	0.00	-100.0%

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	170,000.00	158,000.00	-7.1%
5) TOTAL, REVENUES			170,000.00	158,000.00	-7.1%
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	79,672.00	75,000.00	-5.9%
6) Capital Outlay		6000-6999	800,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			879,672.00	75,000.00	-91.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(709,672.00)	83,000.00	-111.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(709,672.00)	83,000.00	-111.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	715,970.20	6,298.20	-99.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			715,970.20	6,298.20	-99.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			715,970.20	6,298.20	-99.1%
2) Ending Balance, June 30 (E + F1e)			6,298.20	89,298.20	1317.8%
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	0.00	83,000.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	6,298.20	6,298.20	0.0%
Committed to Capital Facilities Expenditures	0000	9760		6,298.20	
Committed to Capital Facilities Expenditures	0000	9760	6,298.20		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	13,000.00	1,000.00	-92.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	157,000.00	157,000.00	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			170,000.00	158,000.00	-7.1%
TOTAL, REVENUES			170,000.00	158,000.00	-7.1%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	79,672.00	75,000.00	-5.9%
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			79,672.00	75,000.00	-5.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	800,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			800,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			879,672.00	75,000.00	-91.5%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,700.00	0.00	-100.0%
5) TOTAL, REVENUES			1,700.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	97,520.00	New
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	97,520.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,700.00	(97,520.00)	-5836.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,700.00	(97,520.00)	-5836.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	95,819.76	97,519.76	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			95,819.76	97,519.76	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,819.76	97,519.76	1.8%
2) Ending Balance, June 30 (E + F1e)			97,519.76	(0.24)	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	97,519.76	0.00	-100.0%
Capital Outlay Expenditures	0000	9780	97,519.76		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.24)	New

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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	1,700.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,700.00	0.00	-100.0%
TOTAL, REVENUES			1,700.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	97,520.00	New
TOTAL, CAPITAL OUTLAY			0.00	97,520.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	97,520.00	New

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

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)			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,147,994.67	5,147,994.67	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,147,994.67	5,147,994.67	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,147,994.67	5,147,994.67	0.0%
2) Ending Balance, June 30 (E + F1e)			5,147,994.67	5,147,994.67	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,147,994.67	5,147,994.67	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

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

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

Description	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)	1,141.51	1,141.51	1,205.03	1,105.00	1,105.00	1,105.00
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)	83.68	83.68	89.55	84.00	84.00	84.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,225.19	1,225.19	1,294.58	1,189.00	1,189.00	1,189.00
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)	1,225.19	1,225.19	1,294.58	1,189.00	1,189.00	1,189.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			7,977,537.53	7,253,229.87	6,666,204.54	6,489,180.69	4,398,110.48	3,220,849.43	11,880,724.44	11,963,661.59
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		111,909.00	111,909.00	178,725.00	111,909.00	0.00	66,816.00	44,764.00	47,654.00
Property Taxes	8020-8079					88,793.41	1,009,731.00	9,957,890.00	1,752,409.00	
Miscellaneous Funds	8080-8099		78,272.96	(78,272.96)		0.00	(158,000.00)	190,355.68		
Federal Revenue	8100-8299		3,438.17	(3,438.17)		13,583.00	5,431.17	6,750.00	17,612.00	7,298.69
Other State Revenue	8300-8599				69,366.00		2,395.00	32,076.00	58,597.00	0.00
Other Local Revenue	8600-8799		50,689.11	222,355.59	2,092,442.92	134,613.63	240,271.03	825,835.69	575,483.97	12,269.36
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			244,309.24	252,553.46	2,340,533.92	348,899.04	1,099,828.20	11,079,723.37	2,448,865.97	67,222.05
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		161,527.80	226,427.75	1,197,981.26	1,229,639.97	1,220,242.94	1,196,830.70	1,209,405.35	1,204,552.27
Classified Salaries	2000-2999		189,350.28	223,422.58	356,857.78	370,317.79	367,554.19	348,668.17	342,820.04	351,972.82
Employee Benefits	3000-3999		111,532.69	146,781.28	454,215.95	453,279.37	462,839.75	448,874.58	457,594.74	456,413.31
Books and Supplies	4000-4999		55,754.71	33,852.30	93,078.19	116,522.50	26,012.16	37,647.29	111,518.30	43,232.68
Services	5000-5999		163,445.49	209,192.68	330,016.43	270,209.62	200,440.21	356,696.51	244,590.39	242,738.43
Capital Outlay	6000-6599				78,026.00					
Other Outgo	7000-7499		97.80	(97.80)	7,382.16			31,131.11		
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			681,708.77	839,578.79	2,517,557.77	2,439,969.25	2,277,089.25	2,419,848.36	2,365,928.82	2,298,909.51
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		(0.01)							
Accounts Receivable	9200-9299									
Due From Other Funds	9310		14,217.23							
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	14,217.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		301,125.35							
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	301,125.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		0.00	(286,908.13)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(724,307.66)	(587,025.33)	(177,023.85)	(2,091,070.21)	(1,177,261.05)	8,659,875.01	82,937.15	(2,231,687.46)
F. ENDING CASH (A + E)			7,253,229.87	6,666,204.54	6,489,180.69	4,398,110.48	3,220,849.43	11,880,724.44	11,963,661.59	9,731,974.13
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		9,731,974.13	8,029,976.06	13,500,066.74	10,880,961.40				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	107,710.00	47,654.00	35,088.00	134,062.00			998,200.00	998,200.00
Property Taxes	8020-8079	102,100.00	7,011,417.00	10,646.40	104,614.19			20,037,601.00	20,037,601.00
Miscellaneous Funds	8080-8099	62,197.95	180,355.68	182,500.00	19,590.69	15,000.00		492,000.00	492,000.00
Federal Revenue	8100-8299	36.59	5,636.41	1,126.50	45,587.64	175,000.00		278,062.00	278,062.00
Other State Revenue	8300-8599	50,000.00		31,091.00	1,152,616.00	50,000.00		1,446,141.00	1,446,141.00
Other Local Revenue	8600-8799	465,168.51	557,495.29	84,292.91	23,927.99	50,000.00		5,334,846.00	5,334,846.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		787,213.05	7,802,558.38	344,744.81	1,480,398.51	290,000.00	0.00	28,586,850.00	28,586,850.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,207,587.26	1,200,064.02	1,289,432.68	1,435,671.00	135,990.00		12,915,353.00	12,915,353.00
Classified Salaries	2000-2999	347,542.71	357,694.79	437,764.00	471,106.00	20,748.85		4,185,820.00	4,185,822.00
Employee Benefits	3000-3999	461,094.50	458,332.25	900,000.00	2,370,270.58	3,004.00		7,184,233.00	7,184,233.00
Books and Supplies	4000-4999	48,762.56	60,660.59	91,882.64	162,808.08	110,563.00		992,295.00	992,295.00
Services	5000-5999	391,105.89	255,716.05	244,770.83	159,613.47	215,768.00		3,284,304.00	3,284,304.00
Capital Outlay	6000-6599	0.00						78,026.00	78,026.00
Other Outgo	7000-7499	33,118.20			45,975.53	2,235.00		119,842.00	119,840.00
Interfund Transfers Out	7600-7629				103,117.00			103,117.00	103,117.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		2,489,211.12	2,332,467.70	2,963,850.15	4,748,561.66	488,308.85	0.00	28,862,990.00	28,862,990.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							(0.01)	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							14,217.23	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	14,217.22	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							301,125.35	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	301,125.35	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(286,908.13)	
E. NET INCREASE/DECREASE (B - C + D)		(1,701,998.07)	5,470,090.68	(2,619,105.34)	(3,268,163.15)	(198,308.85)	0.00	(563,048.13)	(276,140.00)
F. ENDING CASH (A + E)		8,029,976.06	13,500,066.74	10,880,961.40	7,612,798.25				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								7,414,489.40	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			7,612,798.25	8,653,933.25	8,137,297.25	7,572,889.25	5,309,091.25	3,207,774.25	11,619,221.25	10,076,428.25
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		149,730.00	149,730.00	149,730.00	149,730.00			59,892.00	67,877.00
Property Taxes	8020-8079		0.00					10,000,000.00		
Miscellaneous Funds	8080-8099		6,191.00	18,070.00	(218,736.00)		36,475.00			
Federal Revenue	8100-8299					24,459.00		12,155.00	31,715.00	13,143.00
Other State Revenue	8300-8599		45,679.00		83,706.00		2,890.00	74,910.00	227,587.00	4,570.00
Other Local Revenue	8600-8799			200,379.00	1,885,643.00	121,309.00	216,525.00	744,217.00	518,608.00	11,057.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			201,600.00	368,179.00	1,900,343.00	295,498.00	265,670.00	10,831,282.00	837,802.00	96,647.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		165,827.00	232,454.00	1,229,862.00	1,262,363.00	1,252,716.00	1,228,681.00	1,241,591.00	1,237,608.00
Classified Salaries	2000-2999		199,829.00	235,786.00	376,605.00	390,810.00	387,894.00	367,963.00	361,791.00	371,450.00
Employee Benefits	3000-3999		116,130.00	152,832.00	472,940.00	471,965.00	481,919.00	465,296.00	476,458.00	475,228.00
Books and Supplies	4000-4999		71,601.00	43,474.00	119,532.00	149,641.00	33,405.00	48,347.00	43,214.00	55,520.00
Services	5000-5999		172,099.00	220,269.00	247,490.00	284,517.00	211,053.00	275,383.00	257,541.00	255,591.00
Capital Outlay	6000-6599				10,220.00					
Other Outgo	7000-7499		108.00		8,102.00			34,165.00		
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			725,594.00	884,815.00	2,464,751.00	2,559,296.00	2,366,987.00	2,419,835.00	2,380,595.00	2,395,397.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	1,002.13								
Accounts Receivable	9200-9299	1,368,741.00	1,368,741.00							
Due From Other Funds	9310	(14,218.00)	(14,218.00)							
Stores	9320									
Prepaid Expenditures	9330	6,908.00	(6,908.00)							
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,362,433.13	1,347,615.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(259,321.00)	(259,321.00)							
Due To Other Funds	9610	118,911.00	(118,911.00)							
Current Loans	9640									
Unearned Revenues	9650	(160,718.00)	160,718.00							
Deferred Inflows of Resources	9690									
SUBTOTAL		(301,128.00)	(217,514.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		1,663,561.13	1,565,129.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			1,041,135.00	(516,636.00)	(564,408.00)	(2,263,798.00)	(2,101,317.00)	8,411,447.00	(1,542,793.00)	(2,298,750.00)
F. ENDING CASH (A + E)			8,653,933.25	8,137,297.25	7,572,889.25	5,309,091.25	3,207,774.25	11,619,221.25	10,076,428.25	7,777,678.25
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		7,777,678.25	5,983,701.25	14,129,952.25	11,587,422.25				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	67,877.00	67,877.00	67,877.00	67,880.00			998,200.00	998,200.00
Property Taxes	8020-8079		10,000,000.00		1,695,932.00			21,695,932.00	21,695,932.00
Miscellaneous Funds	8080-8099							(158,000.00)	(158,000.00)
Federal Revenue	8100-8299	66.00	10,150.00	1,029.00	81,117.00	100,565.00		284,179.00	284,179.00
Other State Revenue	8300-8599	116,268.00		175,432.00	734,366.00	31,399.00		1,496,807.00	1,496,807.00
Other Local Revenue	8600-8799	419,195.00	502,397.00	75,963.00	452,677.00	250,000.00		5,397,970.00	5,397,970.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		603,406.00	10,580,424.00	320,301.00	3,031,972.00	381,964.00	0.00	29,715,088.00	29,715,088.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,239,724.00	1,232,000.00	1,221,087.00	1,381,966.00	100,000.00		13,025,879.00	13,025,879.00
Classified Salaries	2000-2999	366,775.00	377,789.00	357,534.00	379,493.00	50,000.00		4,223,719.00	4,223,719.00
Employee Benefits	3000-3999	480,102.00	477,226.00	908,481.00	2,457,378.00			7,435,955.00	7,435,955.00
Books and Supplies	4000-4999	62,622.00	77,902.00	117,998.00	35,419.00	150,000.00		1,008,675.00	1,008,675.00
Services	5000-5999	211,814.00	269,256.00	257,731.00	292,971.00	350,000.00		3,305,715.00	3,305,715.00
Capital Outlay	6000-6599							10,220.00	10,220.00
Other Outgo	7000-7499	36,346.00			44,235.00			122,956.00	122,956.00
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		2,397,383.00	2,434,173.00	2,862,831.00	4,591,462.00	650,000.00	0.00	29,133,119.00	29,133,119.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							1,368,741.00	
Due From Other Funds	9310							(14,218.00)	
Stores	9320							0.00	
Prepaid Expenditures	9330							(6,908.00)	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,347,615.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							(259,321.00)	
Due To Other Funds	9610							(118,911.00)	
Current Loans	9640							0.00	
Unearned Revenues	9650							160,718.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	(217,514.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	1,565,129.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,793,977.00)	8,146,251.00	(2,542,530.00)	(1,559,490.00)	(268,036.00)	0.00	2,147,098.00	581,969.00
F. ENDING CASH (A + E)		5,983,701.25	14,129,952.25	11,587,422.25	10,027,932.25				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								9,759,896.25	

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	21,527,801.00	4.68%	22,536,132.00	4.70%	23,594,380.00
2. Federal Revenues	8100-8299	278,062.00	2.20%	284,179.00	2.20%	290,431.00
3. Other State Revenues	8300-8599	1,446,141.00	3.50%	1,496,807.00	3.37%	1,547,258.00
4. Other Local Revenues	8600-8799	5,334,846.00	1.18%	5,397,970.00	1.08%	5,456,017.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		28,586,850.00	3.95%	29,715,088.00	3.95%	30,888,086.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,915,353.00		13,025,879.00
b. Step & Column Adjustment				258,620.00		263,690.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(148,094.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,915,353.00	0.86%	13,025,879.00	2.02%	13,289,569.00
2. Classified Salaries						
a. Base Salaries				4,185,822.00		4,223,719.00
b. Step & Column Adjustment				37,897.00		38,312.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,185,822.00	0.91%	4,223,719.00	0.91%	4,262,031.00
3. Employee Benefits	3000-3999	7,184,233.00	3.50%	7,435,955.00	3.44%	7,691,452.00
4. Books and Supplies	4000-4999	992,295.00	1.65%	1,008,675.00	2.21%	1,030,960.00
5. Services and Other Operating Expenditures	5000-5999	3,284,304.00	0.65%	3,305,715.00	2.60%	3,391,812.00
6. Capital Outlay	6000-6999	78,026.00	-86.90%	10,220.00	2.20%	10,445.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	119,840.00	2.60%	122,956.00	2.60%	126,153.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	103,117.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		28,862,990.00	0.94%	29,133,119.00	2.30%	29,802,422.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(276,140.00)		581,969.00		1,085,664.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,013,150.18		5,737,010.18		6,318,979.18
2. Ending Fund Balance (Sum lines C and D1)		5,737,010.18		6,318,979.18		7,404,643.18
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	1,310,031.20		1,474,368.50		1,513,902.50
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,186,329.00		3,223,212.00		3,290,242.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	860,783.00		873,994.00		894,073.00
2. Unassigned/Unappropriated	9790	378,866.98		746,404.68		1,705,425.68
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,737,010.18		6,318,979.18		7,404,643.18

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	860,783.00		873,994.00		894,073.00
c. Unassigned/Unappropriated	9790	378,867.68		746,404.68		1,705,425.68
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.70)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,239,649.98		1,620,398.68		2,599,498.68
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.29%		5.56%		8.72%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,189.00		1,183.00		1,174.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		28,862,990.00		29,133,119.00		29,802,422.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		28,862,990.00		29,133,119.00		29,802,422.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		865,889.70		873,993.57		894,072.66
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		865,889.70		873,993.57		894,072.66
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	20,877,801.00	4.83%	21,886,132.00	4.84%	22,944,380.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	228,714.00	-2.59%	222,800.00	-2.71%	216,754.00
4. Other Local Revenues	8600-8799	5,179,546.00	1.22%	5,242,593.00	1.11%	5,300,563.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(5,094,233.00)	1.59%	(5,175,479.00)	0.10%	(5,180,479.00)
6. Total (Sum lines A1 thru A5c)		21,191,828.00	4.64%	22,176,046.00	4.98%	23,281,218.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,286,778.00		11,368,867.00
b. Step & Column Adjustment				230,183.00		234,203.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(148,094.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,286,778.00	0.73%	11,368,867.00	2.06%	11,603,070.00
2. Classified Salaries						
a. Base Salaries				2,962,950.00		2,987,304.00
b. Step & Column Adjustment				24,354.00		25,510.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,962,950.00	0.82%	2,987,304.00	0.85%	3,012,814.00
3. Employee Benefits	3000-3999	5,031,297.00	3.18%	5,191,212.00	3.14%	5,354,280.00
4. Books and Supplies	4000-4999	834,764.00	2.12%	852,434.00	2.14%	870,657.00
5. Services and Other Operating Expenditures	5000-5999	1,384,683.00	-1.87%	1,358,748.00	2.63%	1,394,417.00
6. Capital Outlay	6000-6999	68,026.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(150.00)	0.00%	(150.00)	0.00%	(150.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	103,117.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		21,671,465.00	0.40%	21,758,415.00	2.19%	22,235,088.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(479,637.00)		417,631.00		1,046,130.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,906,616.68		4,426,979.68		4,844,610.68
2. Ending Fund Balance (Sum lines C and D1)		4,426,979.68		4,844,610.68		5,890,740.68
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	3,186,329.00		3,223,212.00		3,290,242.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	860,783.00		873,994.00		894,073.00
2. Unassigned/Unappropriated	9790	378,867.68		746,404.68		1,705,425.68
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,426,979.68		4,844,610.68		5,890,740.68

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	860,783.00		873,994.00		894,073.00
c. Unassigned/Unappropriated	9790	378,867.68		746,404.68		1,705,425.68
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,239,650.68		1,620,398.68		2,599,498.68
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustment is to reflect amount from 18/19 carried over and to be spent in 19/20.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	650,000.00	0.00%	650,000.00	0.00%	650,000.00
2. Federal Revenues	8100-8299	278,062.00	2.20%	284,179.00	2.20%	290,431.00
3. Other State Revenues	8300-8599	1,217,427.00	4.65%	1,274,007.00	4.43%	1,330,504.00
4. Other Local Revenues	8600-8799	155,300.00	0.05%	155,377.00	0.05%	155,454.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	5,094,233.00	1.59%	5,175,479.00	0.10%	5,180,479.00
6. Total (Sum lines A1 thru A5c)		7,395,022.00	1.95%	7,539,042.00	0.90%	7,606,868.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,628,575.00		1,657,012.00
b. Step & Column Adjustment				28,437.00		29,487.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,628,575.00	1.75%	1,657,012.00	1.78%	1,686,499.00
2. Classified Salaries						
a. Base Salaries				1,222,872.00		1,236,415.00
b. Step & Column Adjustment				13,543.00		12,802.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,222,872.00	1.11%	1,236,415.00	1.04%	1,249,217.00
3. Employee Benefits	3000-3999	2,152,936.00	4.26%	2,244,743.00	4.12%	2,337,172.00
4. Books and Supplies	4000-4999	157,531.00	-0.82%	156,241.00	2.60%	160,303.00
5. Services and Other Operating Expenditures	5000-5999	1,899,621.00	2.49%	1,946,967.00	2.59%	1,997,395.00
6. Capital Outlay	6000-6999	10,000.00	2.20%	10,220.00	2.20%	10,445.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	119,840.00	2.60%	122,956.00	2.60%	126,153.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	150.00	0.00%	150.00	0.00%	150.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		7,191,525.00	2.55%	7,374,704.00	2.61%	7,567,334.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		203,497.00		164,338.00		39,534.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,106,533.50		1,310,030.50		1,474,368.50
2. Ending Fund Balance (Sum lines C and D1)		1,310,030.50		1,474,368.50		1,513,902.50
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,310,031.20		1,474,368.50		1,513,902.50
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.70)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,310,030.50		1,474,368.50		1,513,902.50

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustment necessary to reduce 20/21 by amounts included in 19/20 for carryover One Time 18/19 Funding.						

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	1,348	1,338		
Charter School				
Total ADA	1,348	1,338	0.7%	Met
Second Prior Year (2017-18)				
District Regular	1,338	1,338		
Charter School				
Total ADA	1,338	1,338	0.0%	Met
First Prior Year (2018-19)				
District Regular	1,254	1,295		
Charter School		0		
Total ADA	1,254	1,295	N/A	Met
Budget Year (2019-20)				
District Regular	1,189			
Charter School	0			
Total ADA	1,189			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	1,386	1,386		
Charter School				
Total Enrollment	1,386	1,386	0.0%	Met
Second Prior Year (2017-18)				
District Regular	1,341	1,341		
Charter School				
Total Enrollment	1,341	1,341	0.0%	Met
First Prior Year (2018-19)				
District Regular	1,260	1,260		
Charter School				
Total Enrollment	1,260	1,260	0.0%	Met
Budget Year (2019-20)				
District Regular	1,225			
Charter School				
Total Enrollment	1,225			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	1,338	1,386	
Charter School		0	
Total ADA/Enrollment	1,338	1,386	96.5%
Second Prior Year (2017-18)			
District Regular	1,295	1,341	
Charter School			
Total ADA/Enrollment	1,295	1,341	96.6%
First Prior Year (2018-19)			
District Regular	1,225	1,260	
Charter School	0		
Total ADA/Enrollment	1,225	1,260	97.2%
Historical Average Ratio:			96.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.3%

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	1,189	1,225		
Charter School	0			
Total ADA/Enrollment	1,189	1,225	97.1%	Met
1st Subsequent Year (2020-21)				
District Regular	1,184	1,220		
Charter School				
Total ADA/Enrollment	1,184	1,220	97.0%	Met
2nd Subsequent Year (2021-22)				
District Regular	1,184	1,220		
Charter School				
Total ADA/Enrollment	1,184	1,220	97.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	1,294.58	1,189.00	1,184.00	1,184.00
b. Prior Year ADA (Funded)		1,294.58	1,189.00	1,184.00
c. Difference (Step 1a minus Step 1b)		(105.58)	(5.00)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-8.16%	-0.42%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		20,302,001.00	21,300,333.00	22,348,580.00
b1. COLA percentage		3.26%	2.86%	2.92%
b2. COLA amount (proxy for purposes of this criterion)		661,845.23	609,189.52	652,578.54
c. Economic Recovery Target Funding (current year increment)			N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		661,845.23	609,189.52	652,578.54
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		3.26%	2.86%	2.92%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)				
		-4.90%	2.44%	2.92%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	18,835,798.00	20,037,601.00	21,035,932.00	22,084,180.00
Percent Change from Previous Year		6.38%	4.98%	4.98%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		5.38% to 7.38%	3.98% to 5.98%	3.98% to 5.98%

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)	19,859,966.00	21,035,801.00	22,044,132.00	23,102,380.00
District's Projected Change in LCFF Revenue:		5.92%	4.79%	4.80%
Basic Aid Standard:		5.38% to 7.38%	3.98% to 5.98%	3.98% to 5.98%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	16,880,040.92	19,152,048.50	88.1%
Second Prior Year (2017-18)	17,863,911.88	19,946,951.27	89.6%
First Prior Year (2018-19)	18,454,068.00	22,187,079.17	83.2%
	Historical Average Ratio:		87.0%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	3.0%	3.0%	3.0%
	84.0% to 90.0%	84.0% to 90.0%	84.0% to 90.0%

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)	19,281,025.00	21,568,348.00	89.4%	Met
1st Subsequent Year (2020-21)	19,547,383.00	21,758,415.00	89.8%	Met
2nd Subsequent Year (2021-22)	19,970,164.00	22,235,088.00	89.8%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-4.90%	2.44%	2.92%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-14.90% to 5.10%	-7.56% to 12.44%	-7.08% to 12.92%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-9.90% to .10%	-2.56% to 7.44%	-2.08% to 7.92%

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)	298,538.94		
Budget Year (2019-20)	278,062.00	-6.86%	No
1st Subsequent Year (2020-21)	284,179.00	2.20%	No
2nd Subsequent Year (2021-22)	290,431.00	2.20%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2018-19)	1,685,454.00		
Budget Year (2019-20)	1,446,141.00	-14.20%	Yes
1st Subsequent Year (2020-21)	1,496,807.00	3.50%	No
2nd Subsequent Year (2021-22)	1,547,258.00	3.37%	No

Explanation:
(required if Yes)

18/19 includes carryover funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2018-19)	5,780,004.89		
Budget Year (2019-20)	5,334,846.00	-7.70%	No
1st Subsequent Year (2020-21)	5,397,970.00	1.18%	No
2nd Subsequent Year (2021-22)	5,456,017.00	1.08%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2018-19)	2,141,786.54		
Budget Year (2019-20)	992,295.00	-53.67%	Yes
1st Subsequent Year (2020-21)	1,008,675.00	1.65%	No
2nd Subsequent Year (2021-22)	1,030,960.00	2.21%	No

Explanation:
(required if Yes)

18/19 includes carryover funds.

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

First Prior Year (2018-19)	3,962,729.00		
Budget Year (2019-20)	3,284,304.00	-17.12%	Yes
1st Subsequent Year (2020-21)	3,305,715.00	0.65%	No
2nd Subsequent Year (2021-22)	3,391,812.00	2.60%	No

Explanation:
(required if Yes)

18/19 includes carover funds.

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)	7,763,997.83		
Budget Year (2019-20)	7,059,049.00	-9.08%	Met
1st Subsequent Year (2020-21)	7,178,956.00	1.70%	Met
2nd Subsequent Year (2021-22)	7,293,706.00	1.60%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2018-19)	6,104,515.54		
Budget Year (2019-20)	4,276,599.00	-29.94%	Not Met
1st Subsequent Year (2020-21)	4,314,390.00	0.88%	Met
2nd Subsequent Year (2021-22)	4,422,772.00	2.51%	Met

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

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

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

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

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

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

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

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

18/19 includes carryover funds.

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

18/19 includes carover funds.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	28,862,990.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	28,862,990.00	865,889.70	865,890.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	779,602.00	779,873.00	900,539.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	1,055,401.81	775,108.68
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(0.40)	(0.70)	(0.70)
e. Available Reserves (Lines 1a through 1d)	779,601.60	1,835,274.11	1,675,646.98
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	25,579,193.79	26,060,390.83	30,012,972.12
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)	25,579,193.79	26,060,390.83	30,012,972.12
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	7.0%	5.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	2.3%	1.9%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	488,929.07	19,797,461.77	N/A	Met
Second Prior Year (2017-18)	1,049,497.71	20,012,275.84	N/A	Met
First Prior Year (2018-19)	(1,143,323.28)	22,212,145.17	5.1%	Not Met
Budget Year (2019-20) (Information only)	(479,637.00)	21,671,465.00		

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)

18/19 Includes 17/18 carryover funds.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2016-17)	3,190,341.00	4,511,513.18	N/A	Met
Second Prior Year (2017-18)	4,144,473.00	5,000,442.25	N/A	Met
First Prior Year (2018-19)	4,224,417.00	6,049,939.96	N/A	Met
Budget Year (2019-20) (Information only)	4,906,616.68			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,189	1,183	1,174
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

- b. 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)	28,862,990.00	29,133,119.00	29,802,422.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	28,862,990.00	29,133,119.00	29,802,422.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	865,889.70	873,993.57	894,072.66
6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	865,889.70	873,993.57	894,072.66

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	860,783.00	873,994.00	894,073.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	378,867.68	746,404.68	1,705,425.68
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)	(0.70)	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)	1,239,649.98	1,620,398.68	2,599,498.68
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.29%	5.56%	8.72%
District's Reserve Standard (Section 10B, Line 7):	865,889.70	873,993.57	894,072.66
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)	(4,730,450.00)			
Budget Year (2019-20)	(5,094,233.00)	363,783.00	7.7%	Met
1st Subsequent Year (2020-21)	(5,175,479.00)	81,246.00	1.6%	Met
2nd Subsequent Year (2021-22)	(5,180,479.00)	5,000.00	0.1%	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)	25,066.00			
Budget Year (2019-20)	103,117.00	78,051.00	311.4%	Not Met
1st Subsequent Year (2020-21)	0.00	(103,117.00)	-100.0%	Not Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The amounts transferred out to Fund 17 are determined at year end to maintain board policy contingency 17% reserve.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	24	Debt Service Fund 51	Debt Service Fund 51	63,485,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				63,485,000

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Budget Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	4,689,654	6,317,563	5,685,663	4,684,337
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	4,689,654	6,317,563	5,685,663	4,684,337
Has total annual payment increased over prior year (2018-19)?	Yes	Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Payment estimates are based on bond repayment schedule.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

0

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

7,138,185.00

5,001,129.00

2,137,056.00

Actuarial

Mar 14, 2018

5. OPEB Contributions

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

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

360,000.00	360,000.00	360,000.00
657,664.00	668,000.00	668,000.00
307,451.00	308,000.00	308,000.00
77	77	77

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	95.4	95.3	93.3	93.3

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.

--

Negotiations Settled

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

Jun 04, 2018

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

Yes

If Yes, date of Superintendent and CBO certification:

May 25, 2018

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

No

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)?

Yes

Yes

Yes

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:

General Fund ongoing revenues

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
\$10858 per FTE	\$10858 per FTE	\$10858 per FTE
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

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
295,000	295,000	295,000
0.0%	0.0%	0.0%

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)
Yes	No	No
Yes	No	No

Certificated (Non-management) - Other

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

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	50.8	50.8	50.8	50.8

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

--

Negotiations Settled

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

Sep 20, 2018

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

Yes

If Yes, date of Superintendent and CBO certification:

Aug 06, 2018

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

No

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

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

7. Amount included for any tentative salary schedule increases

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

- 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	No	No
\$10858 per FTE	\$10858 per FTE	\$10858 per FTE
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
42,715	42,715	42,715
0.0%	0.0%	0.0%

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

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

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

Classified (Non-management) - Other

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

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	14.0	14.0	14.0	14.0

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

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

Yes

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)
Yes	No	No
69,842		
3.0%		

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)
Yes	Yes	
\$10858 per FTE	\$10858 per FTE	\$10858 per FTE
0.0%	0.0%	0.0%

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
20,000	20,000	20,000
0.0%	0.0%	0.0%

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
11,440	11,440	11,440
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 12, 2019

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

No

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

No

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

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

LAS LOMITAS SCHOOL DISTRICT

2019-20 PROPOSED BUDGET ALL FUNDS ENDING BALANCES

	FUND 01 GENERAL FUND	FUND 14 DEFERRED MAINTENANCE	FUND 17 SPECIAL RESERVE NON-CAPITAL PROJECTS	FUND 21 BUILDING FUND	FUND 25 CAPITAL FACILITIES	FUND 40 SPECIAL RESERVE CAPITAL PROJECTS
TOTAL INCOME	28,586,850	183,000	140,000	150,000	158,000	0
TOTAL EXPENDITURES	28,759,873	45,000	0	7,320,329	75,000	96,820
INCREASE/DEFICIT	(173,023)	138,000	140,000	(7,170,329)	83,000	(96,820)
BEGINNING BALANCE	6,013,149	1,604,603	8,138,394	16,615,112	6,298	96,820
RESTRICTED / ASSIGNED	5,358,143	0	8,381,511	0	0	0
NET TRANSFER IN/OUT	(103,117)		103,117			
Restricted	0					
Rest. Routine Maint. / Other Restricted	1,310,031					
Revolving Cash	1,000					
Assigned	3,186,329					
PBS Site Improvements			444,050			
PBS Site Maintenance			100,000			
District Uncertainty Reserve			4,837,461			
Construction Reserve			3,000,000			
Economic Uncertainty	860,783		0			
Specific Designation - Technology						
Capital Improvements						
ENDING BALANCE	378,866	1,742,603	0	9,444,783	89,298	0

LAS LOMITAS SCHOOL DISTRICT
2019-20 PROPOSED BUDGET
DEFERRED MAINTENANCE - FUND 14

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Proposed Budget
<u>INCOME:</u>					
8091	Revenue Limit Transfers	158,000	158,000	158,000	158,000
8540	State Apportionment	0	0	0	0
8660	Interest	19,463	15,000	30,000	25,000
8662	Gain/Loss Investments	0	0	0	0
8912-8915	Transfer From General Fund	0	0	0	0
	TOTAL INCOME	177,463	173,000	188,000	183,000
<u>EXPENDITURES:</u>					
5600	Contracts	0	45,000	45,000	45,000
5800	Other Services	0	0	0	0
	NET INCREASE/DECREASE	177,463	128,000	143,000	138,000
	BEGINNING BALANCE	1,284,140	1,461,603	1,461,603	1,604,603
	ENDING BALANCE	1,461,603	1,589,603	1,604,603	1,742,603

LAS LOMITAS SCHOOL DISTRICT
2019-20 PROPOSED BUDGET
SPECIAL RESERVE - FUND 17

		2014-15 Unaudited Actuals	2015-16 Unaudited Actuals	2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-2020 Proposed Budget
<u>INCOME:</u>							
8660	Interest	24,805	67,115	60,000	80,000	150,000	140,000
8662	Gain/Loss Investments	2,834	0	0	0	0	0
8912	Transfer In	3,645,851	645,413	0	0	25,066	103,117
	TOTAL INCOME	3,673,490	712,528	60,000	80,000	175,066	243,117
<u>EXPENDITURES:</u>							
	TOTAL EXPENDITURES	0	0	0	0	0	0
	NET INCREASE/DECREASE	3,673,490	712,528	60,000	80,000	175,066	243,117
<u>BEGINNING BALANCE</u>		3,817,974	7,079,416	7,199,416	7,963,328	7,963,328	8,138,394
<u>TRANSFER TO GENERAL FUND</u>		0	0	0	79,140	0	0
<u>RESERVES FOR:</u>							
	PBS Site Lease Amortization	636,650	508,250	444,050	444,050	444,050	444,050
	PBS Site Maintenance	100,000	100,000	100,000	100,000	100,000	100,000
	Retiree Medical Benefits	0	0	0	0	0	0
	District Uncertainty Reserve	4,076,978	4,183,694	3,715,366	4,420,138	4,594,344	4,837,461
	Construction Reserve	2,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
	Economic Uncertainty	677,837	0	0	0	0	0
	Specific Designation-Technology	0	0	0	0	0	0
	Basic Aid Differential Reserve	0	0	0	0	0	0
	Capital Improvements	0	0	0	0	0	0
	UNASSIGNED ENDING BALANCE	0	0	0	0	0	0

LAS LOMITAS SCHOOL DISTRICT
2019-20 PROPOSED BUDGET
BUILDING - FUND 21

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Proposed Budget
<u>INCOME:</u>					
8619	Interfund Transfer	0	0	0	0
8660	Interest	355,728	100,000	300,000	150,000
8662	Gain/Loss Investments	0	0	0	0
8699	Other Local	56,203	0	0	0
8951	Proceeds from Sale of Bonds	29,785,000	0	29,777,000	0
TOTAL INCOME		30,196,931	100,000	30,077,000	150,000
<u>EXPENDITURES:</u>					
2200	Maintenance Salaries	4,225	0	0	0
2300	Administrator's Salaries	169,210	170,644	177,397	182,719
2400	Clerical/Technical/Office Salaries	40,940	43,659	44,571	47,969
3000	Employee Benefits	56,419	56,711	63,849	84,941
4000	Supplies & Equipment	2,721	500	645,264	1,500
5200	Travel & Conferences	2,491	3,200	3,200	3,200
5600	Building Services	100,504	20,000	133,424	2,000,000
5800	Other Services	9,548	8,200	120,590	0
6100	Sites & Improvement of Sites	(4,697)	0	0	0
6200	Buildings / Bldg. Improvements	37,180,686	2,000,000	22,266,337	5,000,000
7612	Transfer Out to Fund 17	0	0	0	0
TOTAL EXPENDITURES		37,562,047	2,302,914	23,454,632	7,320,329
NET INCREASE/DECREASE		(7,365,116)	(2,202,914)	6,622,368	(7,170,329)
BEGINNING BALANCE		17,357,860	9,992,744	9,992,744	16,615,112
ENDING BALANCE		9,992,744	7,789,830	16,615,112	9,444,783

LAS LOMITAS SCHOOL DISTRICT
2019-20 PROPOSED BUDGET
CAPITAL FACILITIES - FUND 25

		2017-18 Audited Actuals	2018-19 Adopted Budget	2018-19 Estimated Actuals	2019-20 Proposed Budget
<u>INCOME:</u>					
8660	Interest	8,029	4,000	13,000	1,000
8662	Gain/Loss Investments	0	0	0	0
8681	Developer Fees	265,859	157,000	157,000	157,000
	TOTAL INCOME	273,888	161,000	170,000	158,000
<u>EXPENDITURES:</u>					
5600	Contracts / Rents	99,846	75,000	79,672	75,000
5800	Other Services	0	0	0	0
6200	Buildings	0	0	800,000	0
	TOTAL EXPENDITURES	99,846	75,000	879,672	75,000
	NET INCREASE/DECREASE	174,042	86,000	(709,672)	83,000
	BEGINNING BALANCE	541,928	715,970	715,970	6,298
	ENDING BALANCE	715,970	801,970	6,298	89,298

LAS LOMITAS SCHOOL DISTRICT
2019-20 PROPOSED BUDGET
SPECIAL RESERVE - CAPITAL PROJECTS
FUND 40

			2017-18	2018-19	2018-19	2019-20
			Audited Actuals	Adopted Budget	Estimated Actuals	Proposed Budget
<u>INCOME:</u>						
8660	Interest		1,772	1,000	1,700	
8662	Gain/Loss Investments		0	0	0	0
8699	Other Local		0	0	0	0
	TOTAL INCOME		1,772	1,000	1,700	0
<u>EXPENDITURES:</u>						
4300	Materials & Supplies		0	0	0	0
4400	Non-Capitalized Equipment		0	0	0	0
5600	Contracts		0	0	0	0
5800	Other Services		0	0	0	0
6100	Site Improvements		0	0	0	0
6200	Building / Improvements		0	0	0	0
6400	Equipment, New		0	0	0	96,820
6500	Equipment, Replacement		170,011	0	0	0
	TOTAL EXPENDITURES		170,011	0	0	96,820
	NET INCREASE/DECREASE		(168,239)	1,000	1,700	(96,820)
	BEGINNING BALANCE		264,059	95,820	95,820	96,820
	ENDING BALANCE		95,820	96,820	97,520	0

**Las Lomitas Elementary School District
2019/20 Proposed Budget**

GENERAL FUND SUMMARY		2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Audited Actuals	2016-17 Audited Actuals	2017-18 Unaudited Actuals	2018-19 Estimated Actuals	2019-20 Projected Budget
A. REVENUES:	Object Code								
LCFF/Revenue Limit Sources	8010-8099	13,147,340	14,021,576	15,244,122	16,684,288	18,014,117	19,170,937	20,084,766	21,260,601
Federal Revenues	8100-8299	304,659	272,283	287,458	289,890	286,684	274,437	298,539	278,062
Other State Revenues	8300-8599	757,320	675,876	1,037,914	1,841,425	1,515,016	1,914,759	1,685,454	1,446,141
Foundation	8699	2,400,000	2,800,000	2,400,000	2,440,000	2,002,000	2,232,100	1,903,232	1,600,000
Parcel Tax	8621	1,192,719	1,196,797	1,197,106	1,198,694	1,203,643	1,205,221	1,200,000	1,200,000
Rental Income	8651-8658	1,873,056	1,941,964	1,941,019	2,061,418	2,106,284	2,132,942	2,191,999	2,241,546
Other Local Revenues	8600-8799	346,290	363,351	348,416	552,720	676,690	573,608	484,774	293,300
Prop. 30 Ed Protection Account	8012	<u>270,814</u>	<u>271,180</u>	<u>272,606</u>	<u>272,000</u>	<u>271,370</u>	<u>266,948</u>	267,200	267,200
TOTAL REVENUES		\$20,292,198	\$21,543,027	\$22,728,641	\$25,340,435	26,075,804	27,770,952	28,115,964	28,586,850
B. EXPENDITURES:									
Certificated Salaries	1000-1999	9,874,105	10,354,056	10,962,631	11,426,945	11,778,782	12,270,218	12,542,107	12,915,353
Classified Salaries	2000-2999	2,720,611	2,916,331	3,163,230	3,437,469	3,537,978	3,853,031	4,015,404	4,185,822
Employee Benefits	3000-3999	4,660,341	3,623,267	4,507,393	4,843,786	5,615,520	5,941,970	6,684,928	7,184,233
Books & Supplies	4000-4999	756,705	1,077,962	878,048	1,016,916	913,210	788,470	2,141,787	992,295
Prior year carryover	4000-4999				0				
Svcs & Oth Oper Exp	5000-5999	2,227,945	1,955,391	2,060,058	2,562,975	2,944,052	3,015,316	3,962,729	3,284,304
Capital Outlay	6000-6999	71,959	3,025,936	40,376	43,665	6,875	20,412	524,102	78,026
Portables/Tech Reserves (4LL, 6LE, Tech/Furn/etc)		65,812	0	0	0	0	0	0	0
Other Outgo (excluding Transfers	7100-7299	0	0	0	0	0	0	0	0
of Indirect/Direct Support Cost)	7400-7499	168,244	233,065	202,463	216,598	137,363	105,649	116,850	119,840
Direct Support/Indirect Costs	7300-7399	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		\$20,545,722	\$23,186,008	\$21,814,199	\$23,548,354	24,933,780	25,995,066	29,987,907	28,759,873
C. REVENUES LESS EXPENDITURES		(\$253,524)	(\$1,642,981)	\$914,442	\$1,792,081	\$1,142,024	\$1,775,886	(\$1,871,943)	(\$173,023)
<i>Projected Change to Ending Fund Balance*</i>					\$0				
D. OTHER SOURCES AND USES									
Interfnd Transfers In (Fund 17)	8910-8929	850,000	3,000,000	0	0	-	-	-	-
Interfnd Transfers Out (Fnds 14&17)	7610-7629	544,500	2,778,685	641,100	166,920	645,413	65,325	25,066	103,117
Other Sources	8930-8979	0	0	0	0	0	0	0	0
Other Uses	7630-7699	0	0	0	0	0	0	0	0
Contrib to Restr Prog	8980-8999	0	0	0	0	0	0	0	0
TOTAL OTHER SOURCES AND USES		\$305,500	\$221,315	(\$641,100)	(\$166,920)	(\$645,413)	(\$65,325)	(\$25,066)	(\$103,117)
E. CHANGE IN FUND BALANCE		\$51,976	(\$1,421,666)	\$273,342	\$1,625,161	\$496,611	\$1,710,561	(\$1,897,009)	(\$276,140)
F1) BEGINNING FUND BALANCE									
a) As of July 1 - Unaudited (F1c)	9791	\$5,174,171	\$5,226,147	\$3,804,481	\$4,077,823	\$5,702,984	\$6,199,595	\$7,910,156	\$6,013,147
F2) ENDING FUND BALANCE, June 30		\$5,226,147	\$3,804,481	\$4,077,823	\$5,702,984	\$6,199,595	\$7,910,156	\$6,013,147	\$5,737,007
COMPONENTS OF ENDING FUND BALANCE									
Undesignated		3,889,976	2,188,285	2,272,887	551,353	0	1,055,400	450,013	623,240
Designated (TBD at year end closing)		1,336,171	1,616,196	1,804,936	5,151,634	6,199,598	6,074,883	4,662,595	4,252,984

4% Required Reserve (REU)

843,609

3% Required Reserve (REU)

778,941

673,659

711,458

779,602

779,873

900,539

860,783

Las Lomitas Elementary School District

2019/20 Proposed Budget

Assumptions Used in Multi Year Projection:

Source	Description
Revenue	
1 LCFF/Rev. Lmt	Property tax increase: 7.17% 12/13; 6.44% 13/14; 8.58% 14/15; 9.04% 15/16; 7.1 % 16/17; 6.1%; 17/18; 5.90% 18/19; 6.0% 19/20 & 5.0% estimated thereafter
2 LCFF/Rev. Lmt	Revenue Limit sources include Property Taxes, State Sp. Ed. , Tinsley Transfer Program,
3 LCFF/Rev. Lmt	\$120/student basic aid guarantee as LCFF Hold Harmless
4 LCFF/Rev. Lmt	Education Protection Account (EPA) revenue from Prop. 30 included
5 LCFF/Rev. Lmt	Property Tax reduction for Genentech settlement (1990-1999) included through 2016/17 Unknown future appeal
6 Federal	Federal Revenue budgeted with no change
7 Other State	State Revenue = Mandated Cost Reimbursement (block grant) & Lottery revenue & no one time money 19/20 & thereafter
8 Other State	State Revenue \$919k in STRS "On Behalf" contribution
9 Other State	State Revenue includes one time discretionary funding of 18/19 only, \$917k STRS "On Behalf"
10 Other State	Basic Aid Fair Share budget reduction: 2011/12 = 8.92%, 12/13 = 9.57%, and ongoing = 8.92% as LCFF Hold Harmless
11 Other Local	2018/19 Foundation Grant \$1.8 mil and budgeted at \$1.6 mil base grant thereafter
12 Other Local	Other Local Revenue includes Interest, Interagency Services for Sp. Ed., Investment Recovery: Lehman Bros. , and misc. donations
13 Other Local	Parcel tax = \$311/parcel ongoing
14 Other Local	Rental income is adjusted per current lease agreements
Expenditures	
1 Salaries	Certificated FTE change = 6.5 11/12 (2.2LL,4.3LE); 1 12/13; 2 13/14; 1 14/15; 1 15/16; 1 16/17; 1.34 17/18: 5/21/2018 (2.0 FTE).
2 Salaries	Additional staffing 2011/12: .5FTE HR Specialist
3 Salaries	Additional staffing 2012/13: 1FTE LE Strategies teacher, 1FTE LL Asst. Principal, 1FTE Director Curriculum, .68FTE Bus Driver
4 Salaries	Additional staffing 2013/14: .2FTE Counselor LL, .5FTE Accountant, .32FTE Lead Bus Driver, 1 FTE LE Teacher
5 Salaries	Additional staffing 2014/15: .8FTE Teacher LE, .4FTE Counselor LE, 1FTE Read. Tcher LL (decr. 2FTE clsm teachers), .5FTE Custodian, .3FTE Yard Supv
6 Salaries	Additional staffing 2015/16: 1FTE Asst. Principal LE, .4FTE Math Support Teachers LL&LE, .38FTE MOT Supervisor, .33FTE Director C&I overlap
7 Salaries	Additional Staffing 2017/18: Counselor from .8 FTE to 1.0FTE, Bus Dirver 1.0 FTE
8 Salaries	Additional Staffing 2017/18 & 2018/19: Crossing guards for 2 years during construction (\$29K estimate)
9 Salaries	Additional Staffing 2018/19: Custodians/Bus Drivers 2.0FTE (\$83K/FTE Salaires and Benefits)
9 Salaries	Additional Staffing 2019/20: None Propsoed
10 Salaries	Estimated salary schedule increases (step and column) for all eligible employees included: \$185k Cert. & \$35k Class. employees
11 Benefits	Employee Benefits 2012/13 includes a one time payment of \$850k transferred from Fund 17 and \$650k from Fund 1 to fund OPEB trust
12 Benefits	Retiree health benefits include funding the OPEB trust at the recommended ARC of \$620k effective in 2013/14 and ongoing
13 Benefits	STRS rates = 8.88% in 2014-15, 10.73% in 2015/16, 12.58% in 2016/17, 14.43% in 2017/18, 16.28% in 2018/19, 17.1% in 2019/20, 18.10% in 2020/21 & thereafter
14 Benefits	PERS rates= 11.7% in 2014-15, 11.85% in 2015-16, 13.888% in 2016/17, 15.531% in 2017/18, 18.062% in 2018/19, 20.733% in 2019/20 & 23.6% in 2020/21, 24.
15 Supplies	One time/restricted prior year carryover expenditures are included in 2017/18 at 1st Interim
16 Supplies	Implement Technology Replacement: \$150K per year/Purchase additional student class computers \$95K 2018/19
17 Other Services	One time/restricted prior year carryover expenditures are included in 2017/18 at 1st Interim/No carryover in 18/19 budgeted.
18 Capital Outlay	Capital Outlay expenditure = real property purchase Sept. 2013/ 19/20 Bus purchase over Fund 40 Balance
19 Interfund Trnsfr	Restricted Routine Maintenance (RRMA) = 3%
20 Interfund Trnsfr	Interfund Transfers In 2019/20: Fund 17 (\$2,904)- Econ. Uncert. (\$0), District Uncertainty (\$0k); Fund 14 - (\$0)
	**Projected change to ending fund balance" includes the addition of anticipated carryover to more accurately estimate true ending balance

Last Updated 5/24/2019

Cost of STRS and PERS Increases

2018-19 SECOND INTERIM RATE ESTIMATES

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	Total
STRS Rates	0.0825	0.088	0.1073	0.1258	0.1443	0.1628	0.1813	0.191	0.191	
Increase over PY		0.0055	0.0193	0.0185	0.0185	0.0185	0.0185	0.0097	0	
Est. Payroll	10,354,056	10,962,631	11,426,945	11,778,782	12,270,218	12,551,718	12,833,218	13,114,718	13,396,218	
Cost of Increase		110,502	261,400	255,660	288,822	272,827	283,243	178,249	53,767	1,704,468
PERS Rates	0.11442	0.11771	0.11847	0.13888	0.15531	0.18062	0.207	0.234	0.234	
Increase over PY		0.00329	0.00076	0.02041	0.01643	0.02531	0.02638	0.027	0	
Est. Payroll	2,916,331	3,163,230	3,437,469	3,537,978	3,853,031	4,015,404	4,100,404	4,185,404	4,270,404	
Cost of Increase		38,657	34,893	84,117	107,060	126,848	123,521	130,601	19,890	665,588
Total Cost		\$ 149,159	\$ 296,293	\$ 339,777	\$ 395,882	\$ 399,675	\$ 406,764	\$ 308,850	\$ 73,657	\$ 2,370,056
Rate Increase as % of Salary Increase		0.950	1.887	2.163	2.521	2.545	2.590	1.967	0.469	15.091

Cost of STRS and PERS Increases

2019-20 GOVERNOR'S BUDGET PROPOSAL RATES

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	Total
STRS Rates	0.0825	0.088	0.1073	0.1258	0.1443	0.1628	0.167	0.181	0.181	
Increase over PY		0.0055	0.0193	0.0185	0.0185	0.0185	0.0042	0.014	0	
Est. Payroll	10,354,056	10,962,631	11,426,945	11,778,782	12,270,218	12,542,107	12,823,607	13,105,107	13,386,607	
Cost of Increase		110,502	261,400	255,660	288,822	271,263	99,687	230,482	50,952	1,568,766
PERS Rates	0.11442	0.11771	0.11847	0.13888	0.15531	0.18062	0.2073	0.236	0.249	
Increase over PY		0.00329	0.00076	0.02041	0.01643	0.02531	0.02671	0.02867	0.013	
Est. Payroll	2,916,331	3,163,230	3,437,469	3,537,978	3,853,031	4,015,404	4,100,404	4,185,404	4,270,404	
Cost of Increase		38,657	34,893	84,117	107,060	126,848	124,874	137,619	75,575	729,644
Total Cost		\$ 149,159	\$ 296,293	\$ 339,777	\$ 395,882	\$ 398,111	\$ 224,562	\$ 368,101	\$ 126,527	\$ 2,298,410
Rate Increase as % of Salary Increase		0.950	1.887	2.163	2.521	2.535	1.430	2.344	0.806	14.635