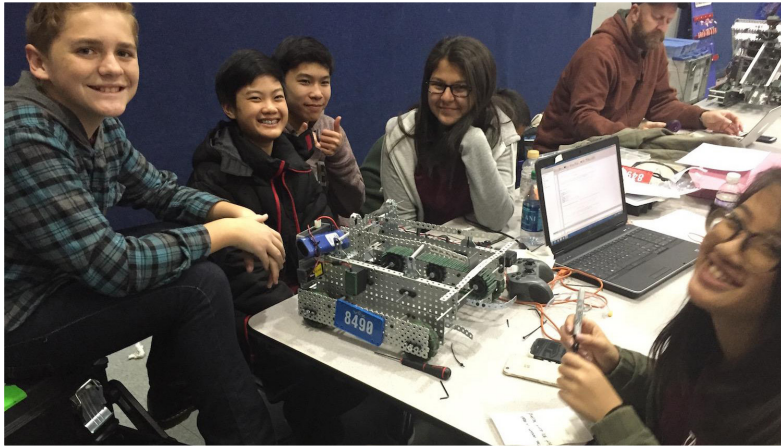




# COVINA-VALLEY

UNIFIED SCHOOL DISTRICT



ADOPTED BUDGET  
2019-20



# COVINA-VALLEY

## UNIFIED SCHOOL DISTRICT

**District Superintendent**  
Richard M. Sheehan, Ed.D.

**Board of Education**  
Sonia Frasquillo  
Sue L. Maulucci  
Darrell A. Myrick  
Rachael Robles  
Gary C. Rodriguez

**Date:** June 17, 2019

**To:** Board Members and Richard M. Sheehan, Ed.D, Superintendent of Schools

**From:** Robert McEntire, Ed.D, Assistant Superintendent of Business/CBO

**Prepared by:** Jimmy Escobar, Director of Fiscal Services

**RE:** 2019-20 Adopted Budget Report

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School Districts are required by Education Code 42127 to file with the Los Angeles County Office of Education the annual budget no later than June 30<sup>th</sup> of each year. The proposed budget includes a multi-year projection which covers the financial activity for the current year and subsequent two years.

The Superintendent recommends that the Board of Education adopt the District's 2019-20 Budget as presented. The budget will be revised, as needed, to address changes imposed by the State and Federal governments or to align with the evolving strategic vision and direction of the Board of Education. The adopted budget is based on the Governor's May Revised Budget Proposal and guidance by the Los Angeles County Office of Education. The approval of this report will authorize the 2019-20 budget adjustments identified within this report.

The Governor's May Revision is the last statutory step in the State Budget process before the Legislature adopts the State's spending plan by June 15, 2019. There is a commitment to former Governor Brown's Local Control Funding Formula (LCFF) with the inclusion of the statutory Cost-of-Living Adjustment (COLA), but Local Educational Agencies (LEAs) continue to face budgetary challenges as LCFF funding flattens and costs rise at a far greater pace than revenues. While Governor Newsom does not forecast an impending recession, his State spending plan is based on conservative economic and revenue assumptions and continues to plan for a "rainy day." Given the automatic cost increases LEAs are facing, it is a significant challenge to merely maintain current programs, let alone augment them within the existing frameworks.

### **Budget Adjustments (Unrestricted General Fund)**

The Board of Education is being asked to approve "Attachment B" budget adjustments. The following are some of the major budget adjustments to the 2019-20 Adopted Budget:

- A COLA of 3.26% applied to the LCFF base grant
- There are no one-time discretionary funds for 2019-20
- \$2.2 million remains to be implemented in 2019-20 from the 2018-19 District Stabilization Plan
- 2019-20 CalSTRS employer estimated contribution rates decreased from 18.13% to 16.70%
- Health and Welfare is projected at 9.5%
- Step and Column is projected at 1.25%
- Restricted Maintenance Account contribution is budgeted at 3% of the General Fund expenditures, including other financing uses, for the fiscal year
- \$2 million in realignment of S/C expenditures
- \$2 million in additional anticipated Special Education revenue
- An additional \$490,000 in realignment of maintenance expenditures

### **Local Control Funding Formula (LCFF)**

The LCFF was adopted in the 2013-14 State Budget Act under Assembly Bill 97 (AB97). With the implementation of the LCFF Model, the State permanently consolidated 40 plus categorical programs with the base revenue limit to create a new funding base. In the initial year, Governor Brown established a plan for the model to be fully implemented over an eight-year period (2020-21). The LCFF, however, was fully implemented in 2018-19, two years earlier than planned. LCFF takes into consideration differentiated funding by grade spans. Targeted average-daily-attendance (ADA) allocations also include additional augmentations for Grade Span Adjustment program (TK-3 GSA) and Career Technical Education (9-12 CTE). The LCFF funding consist of grade span-specific base grants plus supplemental and concentration grants that are calculated based on student demographic factors.

The Base Grant rates for 2019-20 are:

Grade Level	Base Grant Amount per ADA	Augmentation	Base Grant
K-3	\$7,702	\$801	\$8,503
4-6	\$7,818	\$ -0-	\$7,818
7-8	\$8,050	\$ -0-	\$8,050
9-12	\$9,329	\$243	\$9,572

### **Per Student Supplement Grant**

The Supplement Grant is 20% of the base grant for each enrolled student who is an English learner, eligible for the Free and Reduced-Price Meals Program, or in foster care. (The District's 3-year average range of unduplicated count for these three groups is approximately 70.12%).

## Per Student Concentration Grant

The Concentration Grant is an additional 50% would be provided for each eligible student enrolled that exceeds 55% of total enrollment. Since the District's current range is above 55%, the District is entitled to the Concentration Grant.

LCFF projections are based on the assumptions from the most recent Fiscal Crisis and Management Assistance Team (FCMAT) LCFF calculator, and the most current attendance and enrollment data and projections. The estimated cost-of-living adjustment (COLA) for 2019-20 is 3.26%. It is important to note that the COLA affects only the calculation of the LCFF Target and does not describe the net increase in funding for the District. For the current budget year, the funded ADA is projected to be 11,285. The funded ADA for 2020-21 and 2021-22 is projected to be 11,183 and 11,086 respectively. This is a net change of \$354 per ADA year over year, reflecting a 3.26% COLA, equating to \$10,723 per ADA.

## 2019-20 General Fund Revenue Components

The District receives funding for its general operations from various sources. A breakdown of the major funding sources is illustrated below.

Revenue Type	Unrestricted	Restricted	Combined
LCFF SOURCES	121,003,316	-	121,003,316
FEDERAL REVENUES	-	6,787,092	6,787,092
OTHER STATE REVENUES	2,257,293	17,301,989	19,559,282
OTHER LOCAL/FINANCING SOURCES	1,401,100	4,635,580	6,036,680
TOTAL REVENUES	124,661,709	28,724,661	153,386,370

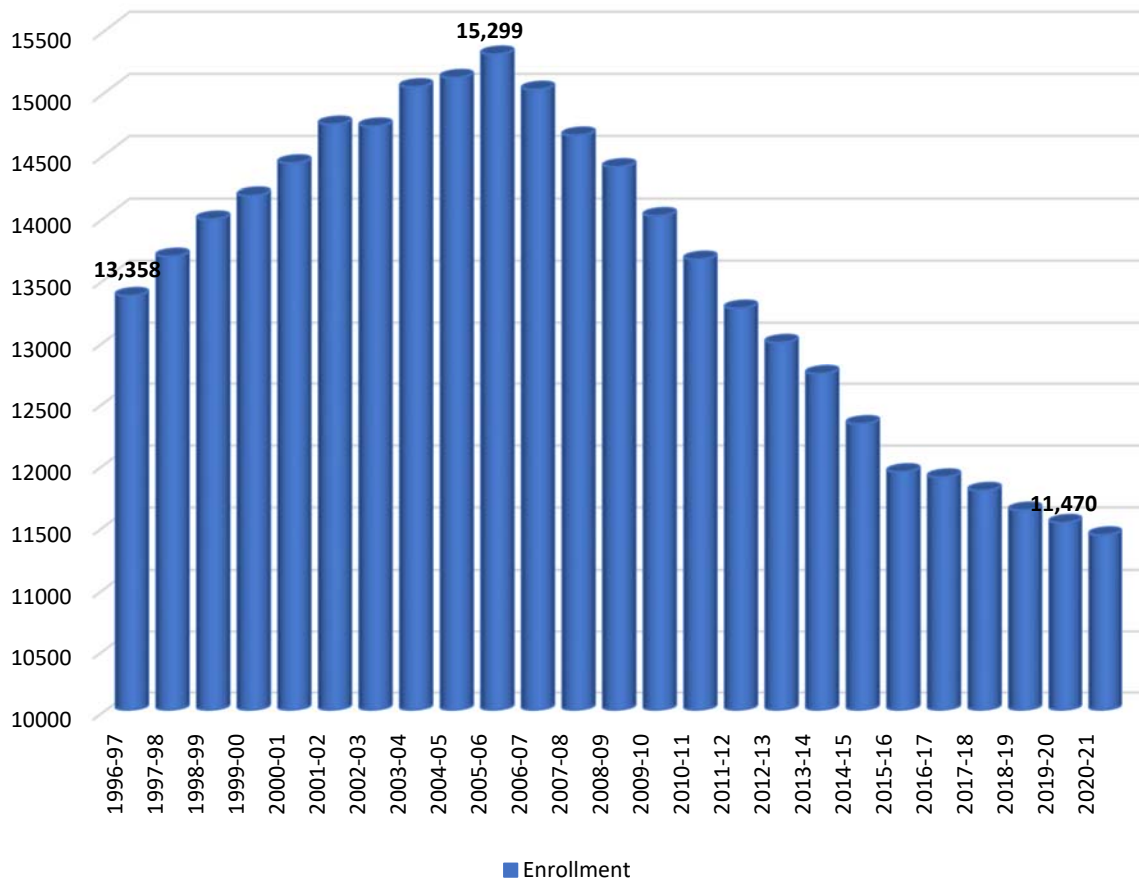
## 2019-20 Operating Expenditures Components

The General Fund is used for the majority of the functions within the District. As illustrated below, the largest part of the expenditures are salaries and benefits that comprise approximately 87.87% of the District's unrestricted budget, and approximately 83.50% of the total General Fund budget.

Expense Type	Unrestricted	Restricted	Combined
CERTIFICATED SALARIES	55,915,606	13,206,612	69,122,218
CLASSIFIED SALARIES	14,556,740	7,694,259	22,250,999
BENEFITS	26,905,017	13,033,292	39,938,309
BOOKS & SUPPLIES	1,389,243	3,310,759	4,700,002
SERVICES & OTHER OPERATING	11,195,623	4,022,488	15,218,111
CAPITAL OUTLAY	-	-	-
OTHER OUTGO/TRANSFER OUT	859,239	5,167,144	6,026,383
TOTAL EXPENSES	110,821,468	46,434,554	157,256,022

## Enrollment

The vast majority of school districts in Southern California started realizing a decline in student population as early as 2001-02. For Covina-Valley Unified School District, the enrollment decline started in the 2006-07 fiscal year and continues through the projection period. In order to verify internal projections, the District contracts with an external demographer who also projects a continual enrollment decline through 2024-25, at least.



## Lottery

Unrestricted Lottery revenue (non-Proposition 20) is budgeted at \$151 per unit of annual ADA. Restricted Lottery revenue (Proposition 20) is budgeted at \$53 per unit of annual ADA. These amounts are based on the Governor's May Revised Budget and represent 1.9% of the LCFF funding.

## Mandated Cost Reimbursement

Since 2014, State budget proposals have included over \$7 billion toward repayments of mandated program costs due to districts. However, the 2019-20 Governor's January Proposed Budget and May Revised Budget did not include any one-time discretionary funds.

## **Employee Compensation**

Salaries have been adjusted to reflect step and column adjustments, as applicable, for all employee groups. The 2020-21 and 2021-22 salaries include an estimated 1.25% for step and column salary adjustments.

The statutory benefit rates used for the Adopted Budget are indicated in Attachment A. The current approved CalSTRS rates are 16.70%, 18.10%, and 17.80% for 2019-20, 2020-21, and 2021-22, respectively. The current approved CalPERS rates are 20.733%, 23.60%, and 24.90% for 2019-20, 2020-21, and 2021-22, respectively.

### **2019-20**

The 2019-20 Adopted Budget includes an anticipated reduction of 0.4 Full-Time Equivalents (FTEs) in certificated staffing and 1.0 FTE in classified staffing as part of the 2018-19 District Stabilization Plan.

### **2020-21**

The 2020-21 Adopted Budget includes an additional anticipated reduction of 4 FTEs in certificated staffing as part of the 2018-19 District Stabilization Plan.

### **2021-22**

The 2021-22 Adopted Budget includes no additional anticipated reduction of FTEs in certificated or classified staffing.

## **Contributions**

Contributions to the Special Education Program is projected at \$12.9 million and the Restricted Maintenance Account is projected at \$4.7 million for the 2019-20 Adopted Budget. The total contribution is \$17,581,548.

## **Ending Fund Balance (Multi-Year)**

Cash management challenges make it even more imperative that districts consider reserve levels greater than the minimums required by the State. Reserves are especially critical to have sufficient cash to meet payroll and other obligations. As of the 2019-20 Adopted Budget, the components of the ending fund balance are noted in the table on page 7.



	2019-20	2020-21	2021-22
Assigned Fund Balance	\$977,892	\$977,892	\$977,892
Unassigned Fund Balance	\$16,868,114	\$11,591,504	\$4,971,916
Nonspendable Balance	\$619,158	\$102,793	\$85,000
Restricted Fund Balance	\$5,291,101	\$5,354,962	\$5,870,470
Minimum Reserve	\$4,717,681	\$4,853,423	\$4,934,403
Reserve Exceeding Minimum Reserve	\$12,150,433	\$6,738,081	\$37,513

## **SACS Forms**

The information in these reports represents the actual and projected financial position of the General Fund as of the 2019-20 Adopted Budget. The Estimated Actuals column represents projected expenditures for the current 2018-19 year through June 30, 2019. The Budget column represents the summarized amounts as approved in the Adopted Budget. The Difference column reflects the difference between the Adopted Budget and the Estimated Actuals.

## **Local Control Accountability Plan (LCAP)**

Under the LCFF model, Districts are required to adopt a Local Control Accountability Plan (LCAP) which describes how they intend to meet annual goals for all pupils with specific activities to address State and local priorities identified pursuant to Education Code Section 52060(d).

The District's LCAP has integrated the following three goal areas in accordance with the State Board of Education guidelines:

- Guarantee all students are eligible and ready for college upon graduation.
- Implement innovative research-based programs and practices to ensure the highest level of achievement for all students.
- Create a school-wide program of engagement that fosters innovative, positive environments inside and outside of the classroom to connect students to school and learning.

## **Projections for the General Fund:**

Summarized in the chart on page 7 is a recap of projected revenues, expenditures, and fund balance totals for 2019-20, 2020-21, and 2021-22. These totals incorporate revenues, expenditures, and reserves for the General Fund (Fund 01.0) and the SELPA Fund (Fund 01.1).

### Multi-Year Projections

	Projected Budget 2019-20	Projected Budget 2020-21	Projected Budget 2021-22
Beginning Fund Balance	\$27,625,917	\$23,756,265	\$18,027,151
Audit Adjustment/Restatement	-	-	-
Revised Fund Balance	\$27,625,917	\$23,756,265	\$18,027,151
Annual Revenues (includes other financing sources)	\$153,386,370	\$156,051,646	\$158,358,204
Annual Expenditures (include other financing uses)	\$157,256,022	\$161,780,760	\$164,480,077
Changes in Fund Balance	(\$3,869,652)	(\$5,729,114)	(\$6,121,873)
Projected Ending Fund Balance	\$23,756,265	\$18,027,151	\$11,905,278
I. Unavailable Reserves:	\$5,910,259	\$5,457,755	\$5,955,470
1.) Nonspendable:			
a. Revolving Cash	\$35,000	\$35,000	\$35,000
b. Inventory	\$50,000	\$50,000	\$50,000
c. Prepaid Expenditures	\$534,158	\$17,793	-
2.) Restricted Program Balances	\$5,291,101	\$5,354,962	\$5,870,470
3.) Assigned	\$977,892	\$977,892	\$977,892
II. Total Unrestricted Fund Balance	\$16,868,114	\$11,591,504	\$4,971,916
1.) Reserve for Economic Uncertainty (3%)	\$4,717,681	\$4,853,423	\$4,934,403
2.) Available Reserves	\$12,150,433	\$6,738,081	\$37,513
III. Available Reserves (Unrestricted Fund)	10.73%	7.16%	3.02%

### Other Funds

Other funds are used to track activities outside the General Fund and are required by governmental accounting standards. Below is a description of other funds, their purpose, beginning fund balance, revenue, expenditures, other financing sources, and ending fund balance as referenced in Attachment C.

### Special Education Pass-Through Fund – Fund 10.0

Covina-Valley Unified School District is the East San Gabriel SELPA's Administrative Unit (AU). This fund is used by the AU of a multi-LEA Special Education Local Plan Area (SELPA) to account for Special Education revenue passed through to other member LEAs. The Special Education Pass-Through Fund projected ending balance is \$9,000.



### **Adult Education Fund – Fund 11.0**

This fund is to account separately for Federal, State, and local revenues that are restricted or committed for adult education programs. Money in this fund shall be expended for adult education purposes only. The Adult Education Fund projected ending balance is \$1,737,817.

### **Child Development Fund – Fund 12.0**

The Child Development Fund contains State and Federally subsidized child program centers, including preschool and school age programs. The Child Development Fund projected ending balance is \$432,385.

### **Cafeteria Special Revenue Fund – Fund 13.0**

This fund accounts separately for Federal, State, and local resources used to operate the food services program. The revenue in this fund is on a per meal basis from State, Federal, and local student meal fees. Only expenditures authorized by the governing board as necessary for the operation of the District's food service program (*Education Code* sections 38091 and 38100) are allowed in this fund. The ending balance for this fund is projected to be \$4,918,913.

### **Building Fund, Measure CC – Fund 21.2**

This fund accounts for the bond proceeds and various project expenditures authorized by the election held on November 6, 2012. The District was authorized to issue \$129,000,000 by the voters. The District has issued the entire authorization through the General Obligation Bonds, Series A through E in the prior fiscal years. The final series E was sold August 2018. The Building Fund is projected to have an ending balance of \$11,325,484.

### **Capital Facilities Fund – Fund 25.0**

This fund is used primarily to account separately for moneys received from fees levied on development projects as a condition of approval. California Education Code section 17620, subdivision (a) (1) allows developer fees to be used to fund "the construction or reconstruction of school facilities" subject to limitations set forth in relevant sections of the Government Code. The projected ending balance for the Capital Facilities Fund is \$964,209.

### **Special Reserve Fund for Capital Outlay – Fund 40.0**

This fund exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes per Education Code Section 42840. This fund is projected to have an ending balance of \$2,564,656.

### **Workers Compensation Sub-Fund – Fund 67.1**

Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. The Workers Compensation Sub-Fund is utilized for the District's Workers Compensation related transactions. The projected ending fund balance for the Workers Compensation Sub-Fund is \$1,858,258.

### **Property and Liability Sub-Fund – Fund 67.2**

The Property and Liability Sub-Fund is used to account for resources committed to the District's self-insurance program for property and liability insurance. The projected ending fund balance for the Property and Liability Sub-Fund is \$5,081.

### **Health and Welfare Sub-Fund – Fund 67.3**

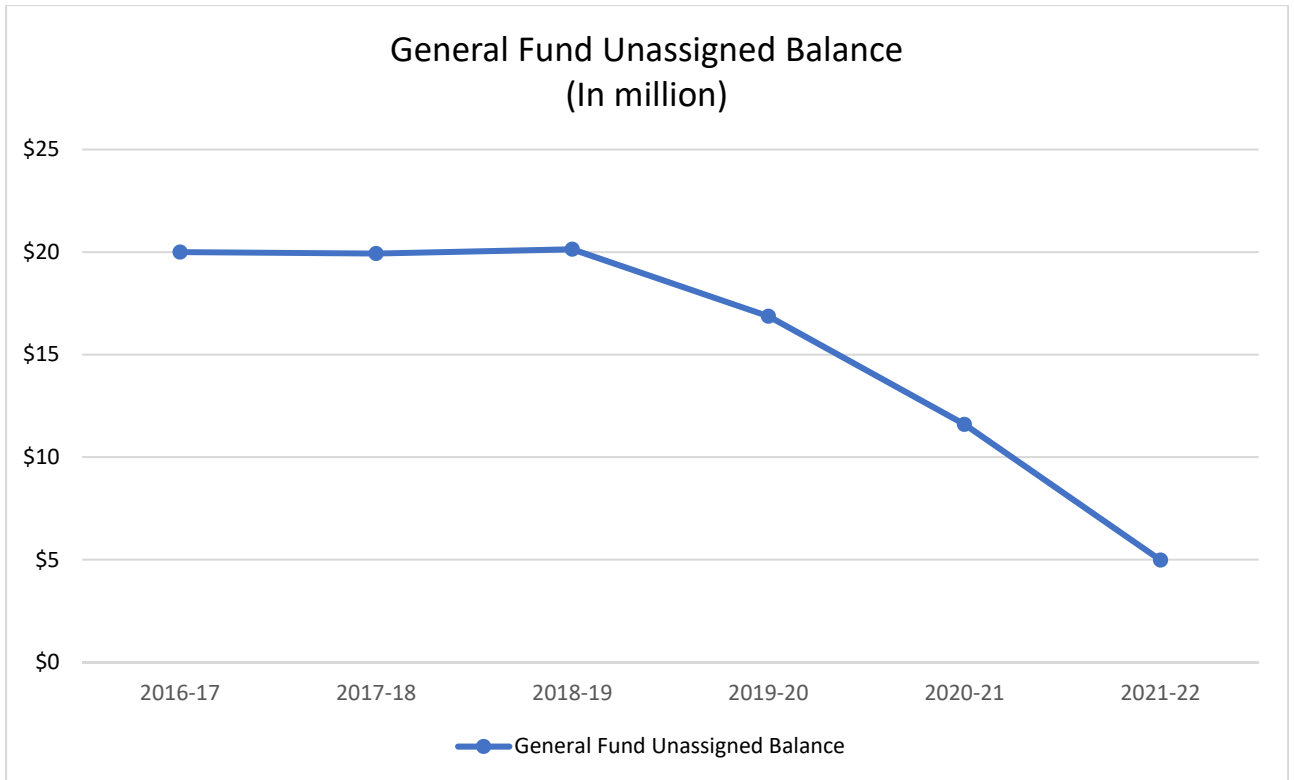
The Health and Welfare Sub-Fund is used to account for resources committed to the District's medical, dental, vision and life insurance programs. The projected fund balance for the Health and Welfare Sub-Fund is \$407,938.

### **Retiree Health and Welfare Sub-Fund – Fund 67.4**

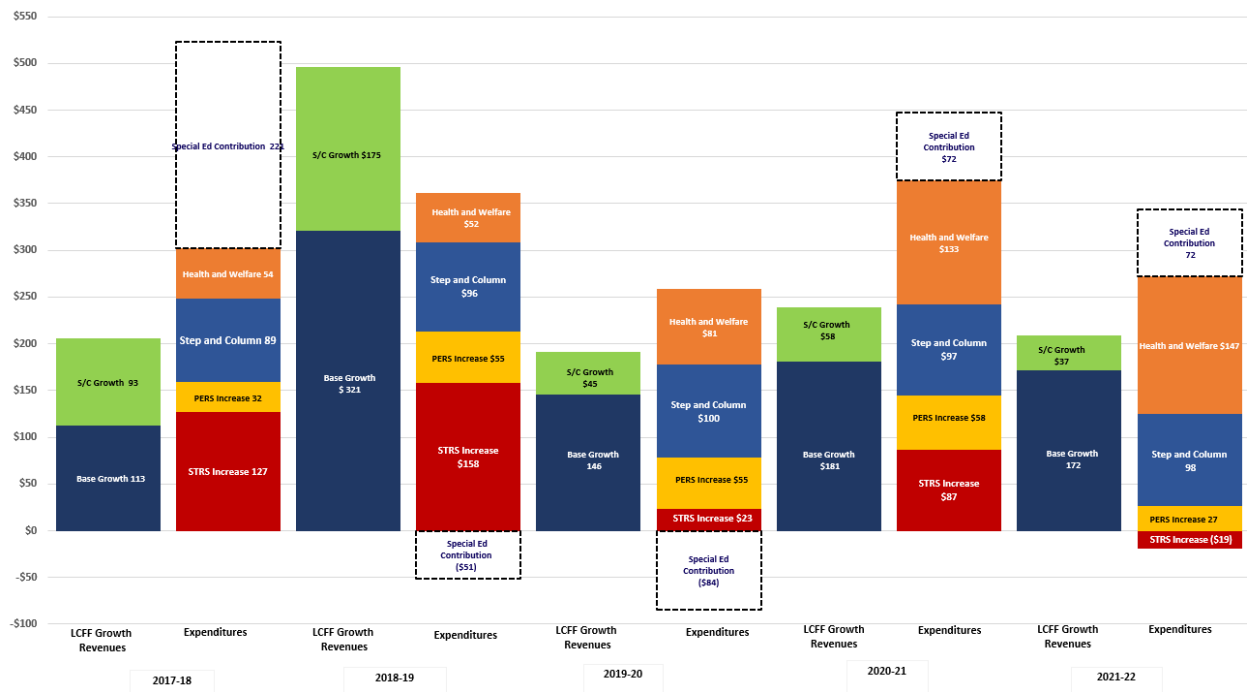
The Retiree Health and Welfare Sub-Fund is to be utilized to account for resources committed for the District's medical, dental, and vision insurance program for retirees. The projected fund balance for the Retiree Health and Welfare Sub-Fund is \$9,247.

### **Cautions and Challenges**

Projecting the budget forward, the Adjusted Ending Fund Balance in the Unrestricted General Fund is estimated to exceed the levels by \$37,513 for 2021-22.



Below is a visual comparison of the non-cumulative LCFF base Funding and ONLY the non-cumulative CalSTRS/CalPERS, Health and Welfare, Step and Column, and Special Education contribution increases from 2017-18 through 2021-22.



## Conclusion

The projections support that the District **will be able to meet its financial obligations for the current and two subsequent years, but that continued realignment is needed to match revenue to expenditures and preserve the 2018-19 ending fund balance as a major priority for the year to come.** Additional, it is important to remember that the Governor's May Revision provides NO funding for Home-to-School Transportation Programs and NO funding to equalized Assembly Bill (AB) 602 base funding rates for Special Education. The Administration is concerned that minor adjustments at the State level could jeopardize the District's ability to maintain its minimum reserve of three percent through 2020-21, and additional reductions would be required.

There are concerns with the State politics surrounding whether to fund LCFF beyond the Governor's proposal and/or fund other priorities such as:

- CTE
- Special Education
- Early Education
- One-time discretionary funding and/or one-time grant programs

### Multi-year Projections – Final Considerations:

- CalSTRS and CalPERS contributions are still increasing
- Health and welfare contributions are increasing
- Contributions to restricted programs continue to increase
- Declining enrollment will continue to make it difficult to balance the budget
- Federal funds for various State-administered programs could be cut given the direction of the President and the Department of Education
- Budgets will continue to be tight with what we call the “Big Three” indicators that most districts are dealing with now.
  - ❖ Declining enrollment
  - ❖ Pension cost increases
  - ❖ Special Education program costs

**2019-20 PROPOSED BUDGET  
MULTI-YEAR BUDGET ASSUMPTIONS**

**Attachment A**

Category	2017-18 Actual	2018-19	2019-20	2020-21	2021-22
<b>LOCAL CONTROL FUNDING FORMULA</b>					
Projected Net District LCFF Revenue Increase (Decrease)	\$2,408,815				
Adopted Budget		\$4,538,334	\$2,540,619	\$2,126,018	\$3,046,079
First Interim		\$5,873,455	\$1,622,731	\$2,359,026	\$3,061,759
Second Interim		\$5,846,425	\$2,201,410	\$2,565,504	\$2,467,437
Proposed Budget (June 2019)		\$5,681,097	\$2,156,226	\$2,675,684	\$2,317,942
Revenue Net Percentage Increase (Decrease)	2.17%				
Adopted Budget		4.01%	2.16%	1.77%	2.49%
First Interim		5.19%	1.36%	1.96%	2.49%
Second Interim		5.17%	1.85%	2.12%	1.99%
Proposed Budget (June 2019)		5.02%	1.81%	2.21%	1.87%
Average Projected Increase In Funding Per ADA	\$207				
Adopted Budget		\$568	\$278	\$280	\$367
First Interim		\$669	\$280	\$303	\$371
Second Interim		\$666	\$368	\$323	\$320
Proposed Budget (June 2019)		\$665	\$353	\$337	\$306
Average Total LCFF Funding Per ADA	\$9,705				
Adopted Budget		\$10,284	\$10,563	\$10,842	\$10,209
First Interim		\$10,373	\$10,653	\$10,956	\$11,327
Second Interim		\$10,371	\$10,739	\$11,062	\$11,381
Proposed Budget (June 2019)		\$10,369	\$10,723	\$11,059	\$11,366
Factors Utilized In Revenue Calculations					
Unduplicated Percentage	69.60%				
Adopted Budget		69.60%	69.60%	69.52%	69.52%
First Interim		69.94%	70.21%	70.56%	70.56%
Second Interim		69.90%	70.11%	70.41%	70.41%
Proposed Budget (June 2019)		69.90%	70.12%	70.42%	70.42%
Cost of Living Adjustment (COLA) & Augmentation	1.56%				
Adopted Budget		3.00%	2.57%	2.67%	3.42%
First Interim		3.70%	2.57%	2.67%	3.42%
Second Interim		3.70%	3.46%	2.86%	2.92%
Proposed Budget (June 2019)		3.70%	3.26%	3.00%	2.80%
GAP Funding	42.97%				
Adopted Budget		100.00%	100.00%	100.00%	100.00%
First Interim		100.00%	100.00%	100.00%	100.00%
Second Interim		100.00%	100.00%	100.00%	100.00%
Proposed Budget (June 2019)		100.00%	100.00%	100.00%	100.00%
Funded ADA	11,661				
Adopted Budget		11,445	11,384	11,287	11,287
First Interim		11,476	11,327	11,229	11,132
Second Interim		11,476	11,288	11,190	11,093
Proposed Budget (June 2019)		11,461	11,285	11,183	11,086
Enrollment (Includes Pupils at County)	11,776				
Adopted Budget		11,676	11,576	11,476	11,376
First Interim		11,617	11,517	11,417	11,317
Second Interim		11,577	11,477	11,377	11,277
Proposed Budget (June 2019)		11,570	11,470	11,370	11,270
Unduplicated Count - Enrollment (Includes Pupils at County)	8,187				
Adopted Budget		8,117	8,047	7,978	7,908
First Interim		8,197	8,126	8,055	7,985
Second Interim		8,152	8,081	8,011	7,940
Proposed Budget (June 2019)		8,148	8,077	8,007	7,936
<b>EMPLOYEE BENEFITS</b>					
- STRS Rates	14.430%	16.280%	16.700%	18.100%	17.800%
- PERS Rates	15.531%	18.062%	20.733%	23.600%	24.900%
- Workers Compensation	1.500%	1.500%	1.500%	1.500%	1.500%
- OPEB Allocation	0.070%	0.070%	0.070%	0.070%	0.070%
- OPEB Direct Cost	\$53.80	\$53.80	\$53.80	\$53.80	\$53.80
- Health Insurance Increase (District-wide)	\$669,730	\$734,132	\$1,128,740	\$1,604,949	\$1,757,419
<b>"SOLVENCY" TRANSFERS</b>					
- Kids Korner #12.0	\$100,000	\$200,000	\$200,000	\$200,000	\$200,000

**Budget Adjustment Impact on Unrestricted General Fund Ending Balance  
2018-19 Estimated Actuals / 2019-20 Adopted Adjustments**

Major Changes	2018-19	2019-20	2020-21	2021-2022
<b>Adopted Budget 2018-19 Ending Balance</b>	\$ 22,071,428	\$ 15,507,847	\$ 5,515,398	\$ (4,380,901)
<b>Adjustment For Actual 2017-18 Ending Balance</b>	\$ (199,101)	\$ (199,101)	\$ (199,101)	\$ (199,101)
<b>Revised 2018-19 Ending Balance Reflecting Actuals Adjustment</b>	\$ 21,872,326	\$ 15,308,745	\$ 5,316,296	\$ (4,580,003)
<b>45 day Adjustments</b>				
Revised LCFF Funding Variables/State - Cola increased from 3.0% to 3.7%	\$ 786,087	\$ 807,417	\$ 808,959	\$ 834,262
Supplemental and Concentration Allocation	\$ (137,608)	\$ (141,034)	\$ (141,302)	\$ (145,722)
Reduction of 18-19 One-Time Funding from \$344 to \$184 per ADA	\$ (1,823,710)	\$ -	\$ -	\$ -
Reversal of Adopted Budget Potential budget cut: Supplies (4000s)	\$ (1,327,000)	\$ (1,327,000)	\$ (1,446,430)	\$ (1,446,430)
Reversal of Adopted Budget Potential budget cut: Services (5000s)	\$ (1,000,000)	\$ (1,000,000)	\$ (1,090,000)	\$ (1,090,000)
<b>1st Interim Adjustments</b>				
Revised LCFF Funding Variables/State	\$ 549,034	\$ (390,184)	\$ (158,718)	\$ (168,341)
Supplemental and Concentration Allocation	\$ (400,000)	\$ (429,041)	\$ (444,117)	\$ (456,925)
Certificated increase of 14 FTEs - 18-19 Adopted Budget Reductions	\$ (1,383,374)	\$ (17,612)	\$ (18,538)	\$ (18,764)
Lottery	\$ 92,606	\$ 49,994	\$ 49,484	\$ 49,125
Local Revenue	\$ 33,000	\$ 55,923	\$ 55,923	\$ 55,923
Special Education reduction in estimated costs	\$ 543,925	\$ 538,691	\$ 537,391	\$ 536,142
Routine Restricted Maintenance contribution	\$ -	\$ (1,457,624)	\$ 52,335	\$ 52,335
Certificated - Counselors in 2.32 FTE realigned salaries	\$ 217,526	\$ 217,526	\$ 217,526	\$ 217,526
Classified - Reduction of Program Network Specialist 1.0	\$ 96,867	\$ 96,867	\$ 96,867	\$ 96,867
Health and Welfare - Savings	\$ 342,953	\$ 353,242	\$ 363,839	\$ 374,754
Estimated increase indirects charges	\$ 37,897	\$ 37,897	\$ 37,897	\$ 37,897
Planned Staffing Changes (Cert.)	\$ 214,174	\$ 2,504,147	\$ 2,713,232	\$ 2,746,688
Planned Staffing Changes (Class.)	\$ 657,495	\$ 1,020,664	\$ 1,043,941	\$ 1,060,446
Health and Welfare increased from 6.5% to 9.5%	\$ -	\$ (348,045)	\$ (751,776)	\$ (1,217,955)
Planned Potential Services Savings	\$ 148,416	\$ 537,150	\$ 537,150	\$ 537,150
CTEIG	\$ 465,000	\$ -	\$ -	\$ -
ROP	\$ 550,000	\$ 566,500	\$ 566,500	\$ 566,500
YCC	\$ 200,000	\$ -	\$ -	\$ -
Kids Korner transfer to General Fund increased	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Salaries realigned to revise program/department	\$ 26,925	\$ 33,525	\$ 37,643	\$ 40,997
Miscellaneous	\$ (123,267)	\$ (21,024)	\$ (61,293)	\$ 126,562

**2nd Interim Adjustments**

CalStrs rate 19-20 (from 18.13% to 17.10%) and 20-21 (from 19.10% to 18.10%)	\$	-	\$	-	\$	-	\$	-
Revised LCFF Funding Variables/State - State Proposed Budget	\$	-	\$	1,033,076	\$	1,288,625	\$	708,741
Supplemental and Concentration Allocation - State Proposed Budget	\$	-	\$	(189,351)	\$	(238,382)	\$	(131,110)
LCFF - Decrease in Enrollment/Unduplicated Count from 1st Interim to State Certified	\$	(27,030)	\$	(481,427)	\$	(530,498)	\$	(544,936)
Supplemental and Concentration Allocation-Enrollment/Unduplicated Decline	\$	-	\$	118,619	\$	159,166	\$	163,635
Reversal of 1st Interim Planned Staffing Changes (Class.) - Line 11	\$	(111,500)	\$	(235,600)	\$	(238,845)	\$	(241,979)
State Revenue Mandated/Lottery	\$	648	\$	(3,532)	\$	(2,740)	\$	(5,065)
Local Revenue Increased	\$	42,117	\$	-	\$	-	\$	-
Special Education 3% net of contribution reduction	\$	273,059	\$	18,177	\$	21,422	\$	24,556
Salary 3% Increase	\$	(1,948,571)	\$	(2,098,867)	\$	(2,151,196)	\$	(2,160,437)
Reversal of 1st Interim Planned Staffing Changes (Class.) - Line 10	\$	(13,656)	\$	(13,656)	\$	(13,656)	\$	(13,656)
Child Nutrition Services - Increase In Warehouse Transfer	\$	29,938	\$	29,938	\$	29,938	\$	29,938
School Monitors	\$	(21,895)	\$	(21,895)	\$	(21,895)	\$	(21,895)
Reversal of 1st Interim Planned Staffing Changes (Class.) - Line 8	\$	(100,000)	\$	-	\$	-	\$	-
Reversal of 1st Interim Planned Staff Changes (Cert.) - Line 16	\$	(72,536)	\$	-	\$	-	\$	-
Planned Staff Changes (Cert.) - Line 31	\$	-	\$	314,717	\$	321,614	\$	323,941
Indirect Costs Increase	\$	59,998	\$	59,998	\$	59,998	\$	59,998
Estimated Summer School Savings	\$	69,586	\$	69,586	\$	69,586	\$	69,586
Maintenance Expenditure Realignment	\$	-	\$	654,050	\$	654,050	\$	654,050
ROP COLA increase	\$	-	\$	(8,677)	\$	(10,825)	\$	(6,008)
Transportation (Special Education) Increase	\$	(160,780)	\$	(165,604)	\$	(165,604)	\$	(165,604)
Misc	\$	(22,308)	\$	10,804	\$	16,681	\$	6,012

**Estimated Actuals/Adopted**

Revised LCFF Funding Variables/State - State Proposed Budget	\$	(11,110)	\$	(56,294)	\$	53,886	\$	(249,827)
Other State revenue increase	\$	-	\$	507	\$	1,762	\$	1,052
Local revenue increase	\$	27,310	\$	38,077	\$	38,077	\$	38,077
Site transportation - transfer	\$	89,396	\$	-	\$	-	\$	-
Decrease for Child Nutrition estimated transfer for negative balances	\$	76,676	\$	76,676	\$	76,676	\$	76,676
Reduction in S/C Estimated Expenditures	\$	2,240,757	\$	-	\$	-	\$	-
Indirects costs decrease	\$	(20,493)	\$	(39,408)	\$	(40,762)	\$	(39,500)
Reduction in estimated board election charges	\$	226,959	\$	-	\$	-	\$	-
Salary savings	\$	435,489	\$	-	\$	-	\$	-
Reduction in supplies/services	\$	338,801	\$	-	\$	-	\$	-
Routine Restricted Maintenance contribution change	\$	-	\$	(659)	\$	(9,011)	\$	131,876
Special Education contribution	\$	66,344	\$	(191,006)	\$	(191,006)	\$	(191,006)
STRS rate reduction	\$	-	\$	649,870	\$	649,870	\$	649,870
Non-Implemented 2nd Interim Planned Staff Changes (Cert.) - Line 14	\$	-	\$	(130,793)	\$	(140,216)	\$	(141,231)
Non-Implemented 2nd Interim Planned Staff Changes (Cert.) - Line 18	\$	-	\$	(1,140,000)	\$	(1,222,133)	\$	(1,230,975)
Non-Implemented 2nd Interim Planned Staff Changes (Cert.) - Line 19	\$	-	\$	(393,000)	\$	-	\$	-
Non-Implemented 2nd Interim Planned Staff Changes (Cert.) - Line 31	\$	-	\$	(300,000)	\$	(321,614)	\$	(323,941)
Non-Implemented 2nd Interim Planned Staffing Changes (Class.) - Line 9	\$	-	\$	(86,179)	\$	(94,642)	\$	(96,766)
Non-Implemented reduction of Certificated FTEs of 14	\$	-	\$	(1,383,374)	\$	(1,483,041)	\$	(1,493,771)
Reduction of site Saturday incentive expenditures	\$	-	\$	390,725	\$	-	\$	-



Potential budget cut: Reduced Supplies (4000s)	\$	-	\$	1,000,000	\$	1,000,000	\$	1,000,000
Potential budget cut: Reduced Services (5000s)	\$	-	\$	1,000,000	\$	1,000,000	\$	1,000,000
Potential Special Education revenue	\$	-	\$	2,000,000	\$	2,000,000	\$	2,000,000
Maintenance Expenditure Realignment	\$	-	\$	489,580	\$	489,580	\$	489,580
Misc.	\$	-	\$	19,217	\$	38,096	\$	-
Current Year Impact	\$	334,145	\$	2,822,274	\$	4,199,474	\$	3,258,918
Cumulative Impact to Ending Balance	\$	334,145	\$	3,156,419	\$	7,355,893	\$	10,614,811
<b>Adjusted Ending Balance Projection</b>	<b>\$</b>	<b>22,206,471</b>	<b>\$</b>	<b>18,465,164</b>	<b>\$</b>	<b>12,672,189</b>	<b>\$</b>	<b>6,034,808</b>
<b><u>Nonspendable and Assignment Portion:</u></b>								
Revolving Cash	\$	35,000	\$	35,000	\$	35,000	\$	35,000
Stores		50,000		50,000		50,000		50,000
Prepaid Expenditures		1,196,319		534,158		17,793		-
3% Mandated Reserve for Economic Uncertainties		4,625,503		4,717,681		4,853,423		4,934,403
Reserve for Saturday Incentive \$		390,726		577,892		577,892		577,892
Reserve for Textbook Adoption		400,000		400,000		400,000		400,000
<b>Adjusted Balance in Excess of Assigned And 3% Reserve</b>	<b>\$</b>	<b><u>15,508,923</u></b>	<b>\$</b>	<b><u>12,150,433</u></b>	<b>\$</b>	<b><u>6,738,081</u></b>	<b>\$</b>	<b><u>37,513</u></b>

**Other Funds - Projected Totals 2019-20**

	<b>Fund 10 Special Education Pass-Through</b>	<b>Fund 11 Adult Education</b>	<b>Fund 12 Child Development</b>	<b>Fund 13 Cafeteria</b>	<b>Fund 21 Building</b>	<b>Fund 25 Capital Facilities</b>	<b>Fund 40 Special Reserve for Capital Outlay</b>	<b>Fund 67 Self Insurance</b>
Beginning Fund Balance	9,000	1,323,498	539,142	6,015,460	16,356,077	1,392,766	1,973,979	1,846,776
Revenue	59,966,195	4,503,210	3,269,394	6,031,068	389,290	173,344	730,677	19,208,712
Expenditure	59,966,195	4,088,891	3,176,151	7,160,939	5,419,883	601,901	140,000	18,774,964
Other Financing Sources/Uses	-	-	(200,000)	33,324	-	-	-	-
Ending Fund Balance	9,000	1,737,817	432,385	4,918,913	11,325,484	964,209	2,564,656	2,280,524

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: 519 East Badillo Street, Covina CA 91723

Date: June 12, 2019

Place: 220 West Puente St., CA 91723

Date: June 17, 2019

Time: 6:30 P.M.

Adoption Date: June 24, 2019

Signed: \_\_\_\_\_

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

Contact person for additional information on the budget reports:

Name: Jimmy Escobar

Telephone: 626-974-7000 Ext. 800016

Title: Director, Fiscal Services

E-mail: jescobar@c-vusd.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"><li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?</li></ul>		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"><li>If yes, are they lifetime benefits?</li><li>If yes, do benefits continue beyond age 65?</li><li>If yes, are benefits funded by pay-as-you-go?</li></ul>		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"><li>Certificated? (Section S8A, Line 1)</li><li>Classified? (Section S8B, Line 1)</li><li>Management/supervisor/confidential? (Section S8C, Line 1)</li></ul>		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"><li>Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?</li><li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li></ul>		X
			Jun 24, 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	

			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		118,847,090.00	0.00	118,847,090.00	121,003,316.00	0.00	121,003,316.00	1.8%
2) Federal Revenue	8100-8299		0.00	8,024,217.00	8,024,217.00	0.00	6,787,092.00	6,787,092.00	-15.4%
3) Other State Revenue	8300-8599		4,403,282.00	16,068,999.00	20,472,281.00	2,257,293.00	17,301,989.00	19,559,282.00	-4.5%
4) Other Local Revenue	8600-8799		1,337,846.00	4,810,789.00	6,148,635.00	1,201,100.00	4,635,580.00	5,836,680.00	-5.1%
5) TOTAL, REVENUES			124,588,218.00	28,904,005.00	153,492,223.00	124,461,709.00	28,724,661.00	153,186,370.00	-0.2%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		54,438,397.00	13,178,735.00	67,617,132.00	55,915,606.00	13,206,612.00	69,122,218.00	2.2%
2) Classified Salaries	2000-2999		13,961,398.00	7,157,359.00	21,118,757.00	14,556,740.00	7,694,259.00	22,250,999.00	5.4%
3) Employee Benefits	3000-3999		25,628,372.00	12,495,956.00	38,124,328.00	26,905,017.00	13,033,292.00	39,938,309.00	4.8%
4) Books and Supplies	4000-4999		2,117,677.00	2,846,535.00	4,964,212.00	1,389,243.00	3,310,759.00	4,700,002.00	-5.3%
5) Services and Other Operating Expenditures	5000-5999		11,867,846.00	4,426,256.00	16,294,102.00	11,195,623.00	4,022,488.00	15,218,111.00	-6.6%
6) Capital Outlay	6000-6999		77,177.00	0.00	77,177.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		1,722,434.00	4,138,236.00	5,860,670.00	1,804,216.00	4,098,974.00	5,903,190.00	0.7%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(999,166.00)	392,896.00	(606,270.00)	(978,301.00)	368,170.00	(610,131.00)	0.6%
9) TOTAL, EXPENDITURES			108,814,135.00	44,635,973.00	153,450,108.00	110,788,144.00	45,734,554.00	156,522,698.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,774,083.00	(15,731,968.00)	42,115.00	13,673,565.00	(17,009,893.00)	(3,336,328.00)	-8021.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
b) Transfers Out	7600-7629		33,324.00	700,000.00	733,324.00	33,324.00	700,000.00	733,324.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(16,964,583.00)	16,964,583.00	0.00	(17,581,548.00)	17,581,548.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,797,907.00)	16,264,583.00	(533,324.00)	(17,414,872.00)	16,881,548.00	(533,324.00)	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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,023,824.00)	532,615.00	(491,209.00)	(3,741,307.00)	(128,345.00)	(3,869,652.00)	687.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,230,295.11	4,886,831.32	28,117,126.43	22,206,471.11	5,419,446.32	27,625,917.43	-1.7%
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)			23,230,295.11	4,886,831.32	28,117,126.43	22,206,471.11	5,419,446.32	27,625,917.43	-1.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,230,295.11	4,886,831.32	28,117,126.43	22,206,471.11	5,419,446.32	27,625,917.43	-1.7%
2) Ending Balance, June 30 (E + F1e)			22,206,471.11	5,419,446.32	27,625,917.43	18,465,164.11	5,291,101.32	23,756,265.43	-14.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Prepaid Items		9713	1,196,319.00	0.00	1,196,319.00	534,158.00	0.00	534,158.00	-55.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,419,446.32	5,419,446.32	0.00	5,291,101.32	5,291,101.32	-2.4%
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	790,726.00	0.00	790,726.00	977,892.00	0.00	977,892.00	23.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,625,503.00	0.00	4,625,503.00	4,717,681.00	0.00	4,717,681.00	2.0%
Unassigned/Unappropriated Amount		9790	15,508,923.11	0.00	15,508,923.11	12,150,433.11	0.00	12,150,433.11	-21.7%

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)	
<b>G. ASSETS</b>									
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				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
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				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

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

			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	79,281,280.00	0.00	79,281,280.00	81,437,506.00	0.00	81,437,506.00	2.7%
Education Protection Account State Aid - Current Year		8012	17,252,600.00	0.00	17,252,600.00	17,252,600.00	0.00	17,252,600.00	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	71,143.00	0.00	71,143.00	71,143.00	0.00	71,143.00	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	12,482,917.00	0.00	12,482,917.00	12,482,917.00	0.00	12,482,917.00	0.0%
Unsecured Roll Taxes		8042	206,196.00	0.00	206,196.00	206,196.00	0.00	206,196.00	0.0%
Prior Years' Taxes		8043	544,425.00	0.00	544,425.00	544,425.00	0.00	544,425.00	0.0%
Supplemental Taxes		8044	646,480.00	0.00	646,480.00	646,480.00	0.00	646,480.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	7,970,476.00	0.00	7,970,476.00	7,970,476.00	0.00	7,970,476.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	391,573.00	0.00	391,573.00	391,573.00	0.00	391,573.00	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			118,847,090.00	0.00	118,847,090.00	121,003,316.00	0.00	121,003,316.00	1.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			118,847,090.00	0.00	118,847,090.00	121,003,316.00	0.00	121,003,316.00	1.8%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,623,790.00	2,623,790.00	0.00	2,590,161.00	2,590,161.00	-1.3%
Special Education Discretionary Grants		8182	0.00	353,301.00	353,301.00	0.00	347,976.00	347,976.00	-1.5%
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	1,000.00	1,000.00	0.00	1,000.00	1,000.00	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		2,897,956.00	2,897,956.00		2,274,214.00	2,274,214.00	-21.5%
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		387,367.00	387,367.00		345,021.00	345,021.00	-10.9%
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		161,232.00	161,232.00		99,248.00	99,248.00	-38.4%
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		163,592.00	163,592.00		148,416.00	148,416.00	-9.3%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		87,056.00	87,056.00		87,056.00	87,056.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,348,923.00	1,348,923.00	0.00	894,000.00	894,000.00	-33.7%
TOTAL, FEDERAL REVENUE			0.00	8,024,217.00	8,024,217.00	0.00	6,787,092.00	6,787,092.00	-15.4%
<b>OTHER STATE REVENUE</b>									
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		7,919,095.00	7,919,095.00		8,153,378.00	8,153,378.00	3.0%
Prior Years	6500	8319		333,225.00	333,225.00		2,000,000.00	2,000,000.00	500.2%
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	2,572,395.00	0.00	2,572,395.00	484,553.00	0.00	484,553.00	-81.2%
Lottery - Unrestricted and Instructional Materials		8560	1,830,887.00	686,930.00	2,517,817.00	1,772,740.00	622,697.00	2,395,437.00	-4.9%
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		368,550.00	368,550.00		368,550.00	368,550.00	0.0%

			2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	6,761,199.00	6,761,199.00	0.00	6,157,364.00	6,157,364.00	-8.9%
TOTAL, OTHER STATE REVENUE			4,403,282.00	16,068,999.00	20,472,281.00	2,257,293.00	17,301,989.00	19,559,282.00	-4.5%



			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	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	200,000.00	0.00	200,000.00	170,000.00	0.00	170,000.00	-15.0%
Interest		8660	490,138.00	0.00	490,138.00	490,000.00	0.00	490,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	350,000.00	221,144.00	571,144.00	350,000.00	197,399.00	547,399.00	-4.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

			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							
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	297,708.00	569,436.00	867,144.00	191,100.00	418,547.00	609,647.00	-29.7%
Tuition		8710	0.00	3,320,209.00	3,320,209.00	0.00	3,319,634.00	3,319,634.00	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			1,337,846.00	4,810,789.00	6,148,635.00	1,201,100.00	4,635,580.00	5,836,680.00	-5.1%
TOTAL, REVENUES			124,588,218.00	28,904,005.00	153,492,223.00	124,461,709.00	28,724,661.00	153,186,370.00	-0.2%

			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	46,350,335.00	10,482,167.00	56,832,502.00	47,884,245.00	10,649,011.00	58,533,256.00	3.0%
Certificated Pupil Support Salaries		1200	1,706,873.00	1,480,809.00	3,187,682.00	1,658,389.00	1,389,377.00	3,047,766.00	-4.4%
Certificated Supervisors' and Administrators' Salaries		1300	5,956,679.00	1,089,884.00	7,046,563.00	6,102,160.00	1,150,657.00	7,252,817.00	2.9%
Other Certificated Salaries		1900	424,510.00	125,875.00	550,385.00	270,812.00	17,567.00	288,379.00	-47.6%
TOTAL, CERTIFICATED SALARIES			54,438,397.00	13,178,735.00	67,617,132.00	55,915,606.00	13,206,612.00	69,122,218.00	2.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,132,276.00	4,416,850.00	5,549,126.00	1,184,745.00	4,507,918.00	5,692,663.00	2.6%
Classified Support Salaries		2200	5,592,461.00	1,393,957.00	6,986,418.00	5,768,008.00	1,705,742.00	7,473,750.00	7.0%
Classified Supervisors' and Administrators' Salaries		2300	685,774.00	587,722.00	1,273,496.00	722,867.00	661,007.00	1,383,874.00	8.7%
Clerical, Technical and Office Salaries		2400	5,778,098.00	678,657.00	6,456,755.00	6,025,155.00	741,712.00	6,766,867.00	4.8%
Other Classified Salaries		2900	772,789.00	80,173.00	852,962.00	855,965.00	77,880.00	933,845.00	9.5%
TOTAL, CLASSIFIED SALARIES			13,961,398.00	7,157,359.00	21,118,757.00	14,556,740.00	7,694,259.00	22,250,999.00	5.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	8,715,570.00	2,102,259.00	10,817,829.00	8,931,867.00	2,145,289.00	11,077,156.00	2.4%
PERS		3201-3202	2,181,994.00	999,207.00	3,181,201.00	2,573,087.00	1,231,799.00	3,804,886.00	19.6%
OASDI/Medicare/Alternative		3301-3302	1,879,838.00	741,987.00	2,621,825.00	1,917,392.00	765,474.00	2,682,866.00	2.3%
Health and Welfare Benefits		3401-3402	11,502,814.00	3,223,137.00	14,725,951.00	12,174,877.00	3,459,548.00	15,634,425.00	6.2%
Unemployment Insurance		3501-3502	33,924.00	10,407.00	44,331.00	34,454.00	10,328.00	44,782.00	1.0%
Workers' Compensation		3601-3602	1,034,912.00	296,126.00	1,331,038.00	1,071,580.00	299,018.00	1,370,598.00	3.0%
OPEB, Allocated		3701-3702	44,556.00	13,231.00	57,787.00	48,664.00	12,388.00	61,052.00	5.7%
OPEB, Active Employees		3751-3752	39,796.00	13,597.00	53,393.00	39,815.00	13,769.00	53,584.00	0.4%
Other Employee Benefits		3901-3902	194,968.00	5,096,005.00	5,290,973.00	113,281.00	5,095,679.00	5,208,960.00	-1.6%
TOTAL, EMPLOYEE BENEFITS			25,628,372.00	12,495,956.00	38,124,328.00	26,905,017.00	13,033,292.00	39,938,309.00	4.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	977,050.00	977,050.00	0.00	404,300.00	404,300.00	-58.6%
Books and Other Reference Materials		4200	0.00	2,000.00	2,000.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	1,324,862.00	1,695,322.00	3,020,184.00	1,022,773.00	2,802,702.00	3,825,475.00	26.7%

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)	
Noncapitalized Equipment		4400	792,815.00	172,163.00	964,978.00	366,470.00	103,757.00	470,227.00	-51.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,117,677.00	2,846,535.00	4,964,212.00	1,389,243.00	3,310,759.00	4,700,002.00	-5.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	1,337,221.00	1,813,243.00	3,150,464.00	1,292,994.00	1,881,301.00	3,174,295.00	0.8%
Travel and Conferences		5200	361,071.00	108,971.00	470,042.00	120,911.00	116,341.00	237,252.00	-49.5%
Dues and Memberships		5300	130,540.00	7,302.00	137,842.00	123,688.00	7,152.00	130,840.00	-5.1%
Insurance		5400 - 5450	660,004.00	0.00	660,004.00	660,004.00	0.00	660,004.00	0.0%
Operations and Housekeeping Services		5500	2,953,290.00	187,898.00	3,141,188.00	3,228,356.00	119,427.00	3,347,783.00	6.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,439,654.00	248,061.00	1,687,715.00	1,909,831.00	115,334.00	2,025,165.00	20.0%
Transfers of Direct Costs		5710	(69,574.00)	69,574.00	0.00	(18,682.00)	18,682.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(22,916.00)	5,195.00	(17,721.00)	(54,317.00)	30,700.00	(23,617.00)	33.3%
Professional/Consulting Services and Operating Expenditures		5800	4,816,117.00	1,959,360.00	6,775,477.00	3,521,500.00	1,705,415.00	5,226,915.00	-22.9%
Communications		5900	262,439.00	26,652.00	289,091.00	411,338.00	28,136.00	439,474.00	52.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,867,846.00	4,426,256.00	16,294,102.00	11,195,623.00	4,022,488.00	15,218,111.00	-6.6%

			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	77,177.00	0.00	77,177.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			77,177.00	0.00	77,177.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	15,000.00	3,235,995.00	3,250,995.00	15,000.00	3,248,853.00	3,263,853.00	0.4%
Payments to County Offices		7142	345,782.00	0.00	345,782.00	395,782.00	0.00	395,782.00	14.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	974,917.00	0.00	974,917.00	1,006,699.00	0.00	1,006,699.00	3.3%
All Other Transfers		7281-7283	0.00	902,241.00	902,241.00	0.00	850,121.00	850,121.00	-5.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	91,762.00	0.00	91,762.00	60,561.00	0.00	60,561.00	-34.0%
Other Debt Service - Principal		7439	294,973.00	0.00	294,973.00	326,174.00	0.00	326,174.00	10.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,722,434.00	4,138,236.00	5,860,670.00	1,804,216.00	4,098,974.00	5,903,190.00	0.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(392,896.00)	392,896.00	0.00	(368,170.00)	368,170.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(606,270.00)	0.00	(606,270.00)	(610,131.00)	0.00	(610,131.00)	0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(999,166.00)	392,896.00	(606,270.00)	(978,301.00)	368,170.00	(610,131.00)	0.6%
TOTAL, EXPENDITURES			108,814,135.00	44,635,973.00	153,450,108.00	110,788,144.00	45,734,554.00	156,522,698.00	2.0%

			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
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	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	33,324.00	0.00	33,324.00	33,324.00	0.00	33,324.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	700,000.00	700,000.00	0.00	700,000.00	700,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			33,324.00	700,000.00	733,324.00	33,324.00	700,000.00	733,324.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(16,964,583.00)	16,964,583.00	0.00	(17,581,548.00)	17,581,548.00	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			(16,964,583.00)	16,964,583.00	0.00	(17,581,548.00)	17,581,548.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(16,797,907.00)	16,264,583.00	(533,324.00)	(17,414,872.00)	16,881,548.00	(533,324.00)	0.0%

			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	118,847,090.00	0.00	118,847,090.00	121,003,316.00	0.00	121,003,316.00	1.8%
2) Federal Revenue		8100-8299	0.00	8,024,217.00	8,024,217.00	0.00	6,787,092.00	6,787,092.00	-15.4%
3) Other State Revenue		8300-8599	4,403,282.00	16,068,999.00	20,472,281.00	2,257,293.00	17,301,989.00	19,559,282.00	-4.5%
4) Other Local Revenue		8600-8799	1,337,846.00	4,810,789.00	6,148,635.00	1,201,100.00	4,635,580.00	5,836,680.00	-5.1%
5) TOTAL, REVENUES			124,588,218.00	28,904,005.00	153,492,223.00	124,461,709.00	28,724,661.00	153,186,370.00	-0.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	70,253,616.00	30,194,054.00	100,447,670.00	71,917,229.00	29,950,546.00	101,867,775.00	1.4%
2) Instruction - Related Services	2000-2999		11,848,999.00	3,237,382.00	15,086,381.00	12,132,231.00	3,226,495.00	15,358,726.00	1.8%
3) Pupil Services	3000-3999		6,203,768.00	3,229,402.00	9,433,170.00	6,552,182.00	3,042,759.00	9,594,941.00	1.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		7,880,258.00	553,375.00	8,433,633.00	7,037,634.00	673,531.00	7,711,165.00	-8.6%
8) Plant Services	8000-8999		10,905,060.00	3,283,524.00	14,188,584.00	11,344,652.00	4,742,249.00	16,086,901.00	13.4%
9) Other Outgo	9000-9999		1,722,434.00	4,138,236.00	5,860,670.00	1,804,216.00	4,098,974.00	5,903,190.00	0.7%
10) TOTAL, EXPENDITURES			108,814,135.00	44,635,973.00	153,450,108.00	110,788,144.00	45,734,554.00	156,522,698.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			15,774,083.00	(15,731,968.00)	42,115.00	13,673,565.00	(17,009,893.00)	(3,336,328.00)	-8021.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	33,324.00	700,000.00	733,324.00	33,324.00	700,000.00	733,324.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(16,964,583.00)	16,964,583.00	0.00	(17,581,548.00)	17,581,548.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,797,907.00)	16,264,583.00	(533,324.00)	(17,414,872.00)	16,881,548.00	(533,324.00)	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,023,824.00)	532,615.00	(491,209.00)	(3,741,307.00)	(128,345.00)	(3,869,652.00)	687.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,230,295.11	4,886,831.32	28,117,126.43	22,206,471.11	5,419,446.32	27,625,917.43	-1.7%
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)			23,230,295.11	4,886,831.32	28,117,126.43	22,206,471.11	5,419,446.32	27,625,917.43	-1.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,230,295.11	4,886,831.32	28,117,126.43	22,206,471.11	5,419,446.32	27,625,917.43	-1.7%
2) Ending Balance, June 30 (E + F1e)			22,206,471.11	5,419,446.32	27,625,917.43	18,465,164.11	5,291,101.32	23,756,265.43	-14.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Prepaid Items		9713	1,196,319.00	0.00	1,196,319.00	534,158.00	0.00	534,158.00	-55.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,419,446.32	5,419,446.32	0.00	5,291,101.32	5,291,101.32	-2.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	790,726.00	0.00	790,726.00	977,892.00	0.00	977,892.00	23.7%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,625,503.00	0.00	4,625,503.00	4,717,681.00	0.00	4,717,681.00	2.0%
Unassigned/Unappropriated Amount		9790	15,508,923.11	0.00	15,508,923.11	12,150,433.11	0.00	12,150,433.11	-21.7%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
5640	Medi-Cal Billing Option	358,211.35	381,752.35
6300	Lottery: Instructional Materials	1,114,281.20	1,336,978.20
6500	Special Education	1,359,871.77	1,359,871.77
6512	Special Ed: Mental Health Services	324,871.04	304,877.04
7311	Classified School Employee Professional Development Block Grant	75,225.00	75,225.00
7338	College Readiness Block Grant	0.63	0.63
7510	Low-Performing Students Block Grant	547,359.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.43	19,050.43
9010	Other Restricted Local	1,639,625.90	1,813,345.90
Total, Restricted Balance		5,419,446.32	5,291,101.32

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,640,919.00	17,649,957.00	0.1%
3) Other State Revenue		8300-8599	41,223,396.00	42,316,238.00	2.7%
4) Other Local Revenue		8600-8799	9,000.00	0.00	-100.0%
5) TOTAL, REVENUES			58,873,315.00	59,966,195.00	1.9%
<b>B. EXPENDITURES</b>					
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	58,864,315.00	59,966,195.00	1.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			58,864,315.00	59,966,195.00	1.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			9,000.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			9,000.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	9,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	9,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	9,000.00	New
2) Ending Balance, June 30 (E + F1e)			9,000.00	9,000.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	9,000.00	9,000.00	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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources		8287	17,640,919.00	17,649,957.00	0.1%
TOTAL, FEDERAL REVENUE			17,640,919.00	17,649,957.00	0.1%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	35,979,956.00	36,933,618.00	2.7%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	5,243,440.00	5,382,620.00	2.7%
TOTAL, OTHER STATE REVENUE			41,223,396.00	42,316,238.00	2.7%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	9,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,000.00	0.00	-100.0%
TOTAL, REVENUES			58,873,315.00	59,966,195.00	1.9%



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	22,884,359.00	23,032,577.00	0.6%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	35,979,956.00	36,933,618.00	2.7%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			58,864,315.00	59,966,195.00	1.9%
TOTAL, EXPENDITURES			58,864,315.00	59,966,195.00	1.9%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,640,919.00	17,649,957.00	0.1%
3) Other State Revenue		8300-8599	41,223,396.00	42,316,238.00	2.7%
4) Other Local Revenue		8600-8799	9,000.00	0.00	-100.0%
5) TOTAL, REVENUES			58,873,315.00	59,966,195.00	1.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	58,864,315.00	59,966,195.00	1.9%
10) TOTAL, EXPENDITURES			58,864,315.00	59,966,195.00	1.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			9,000.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			9,000.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	9,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	9,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	9,000.00	New
2) Ending Balance, June 30 (E + F1e)			9,000.00	9,000.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	9,000.00	9,000.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	208,499.00	208,499.00	0.0%
3) Other State Revenue		8300-8599	3,662,912.00	3,662,912.00	0.0%
4) Other Local Revenue		8600-8799	631,796.00	631,799.00	0.0%
5) TOTAL, REVENUES			4,503,207.00	4,503,210.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,176,068.00	1,512,529.00	-30.5%
2) Classified Salaries		2000-2999	1,243,625.00	723,427.00	-41.8%
3) Employee Benefits		3000-3999	955,192.00	857,843.00	-10.2%
4) Books and Supplies		4000-4999	294,982.00	286,931.00	-2.7%
5) Services and Other Operating Expenditures		5000-5999	538,807.00	538,807.00	0.0%
6) Capital Outlay		6000-6999	42,711.00	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	157,767.00	169,354.00	7.3%
9) TOTAL, EXPENDITURES			5,409,152.00	4,088,891.00	-24.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(905,945.00)	414,319.00	-145.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(905,945.00)	414,319.00	-145.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,229,443.41	1,323,498.41	-40.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,229,443.41	1,323,498.41	-40.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,229,443.41	1,323,498.41	-40.6%
2) Ending Balance, June 30 (E + F1e)			1,323,498.41	1,737,817.41	31.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,294,652.33	1,708,971.33	32.0%
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	28,846.08	28,846.08	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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	208,499.00	208,499.00	0.0%
TOTAL, FEDERAL REVENUE			208,499.00	208,499.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,387,081.00	3,387,081.00	0.0%
All Other State Revenue	All Other	8590	275,831.00	275,831.00	0.0%
TOTAL, OTHER STATE REVENUE			3,662,912.00	3,662,912.00	0.0%



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	22.00	25.00	13.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	566,674.00	571,174.00	0.8%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	65,100.00	60,600.00	-6.9%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>631,796.00</b>	<b>631,799.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>4,503,207.00</b>	<b>4,503,210.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,068,091.00	912,717.00	-14.5%
Certificated Pupil Support Salaries		1200	776,779.00	337,019.00	-56.6%
Certificated Supervisors' and Administrators' Salaries		1300	309,783.00	241,378.00	-22.1%
Other Certificated Salaries		1900	21,415.00	21,415.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,176,068.00	1,512,529.00	-30.5%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	588,143.00	171,304.00	-70.9%
Classified Support Salaries		2200	183,321.00	145,784.00	-20.5%
Classified Supervisors' and Administrators' Salaries		2300	82,044.00	82,044.00	0.0%
Clerical, Technical and Office Salaries		2400	378,117.00	313,295.00	-17.1%
Other Classified Salaries		2900	12,000.00	11,000.00	-8.3%
TOTAL, CLASSIFIED SALARIES			1,243,625.00	723,427.00	-41.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	211,877.00	167,144.00	-21.1%
PERS		3201-3202	164,403.00	139,748.00	-15.0%
OASDI/Medicare/Alternative		3301-3302	112,816.00	98,807.00	-12.4%
Health and Welfare Benefits		3401-3402	402,056.00	409,641.00	1.9%
Unemployment Insurance		3501-3502	1,505.00	1,399.00	-7.0%
Workers' Compensation		3601-3602	51,295.00	33,539.00	-34.6%
OPEB, Allocated		3701-3702	2,289.00	1,438.00	-37.2%
OPEB, Active Employees		3751-3752	2,101.00	1,937.00	-7.8%
Other Employee Benefits		3901-3902	6,850.00	4,190.00	-38.8%
TOTAL, EMPLOYEE BENEFITS			955,192.00	857,843.00	-10.2%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	20,000.00	20,000.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	210,282.00	201,731.00	-4.1%
Noncapitalized Equipment		4400	64,700.00	65,200.00	0.8%
TOTAL, BOOKS AND SUPPLIES			294,982.00	286,931.00	-2.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	41,086.00	41,086.00	0.0%
Dues and Memberships		5300	4,200.00	4,200.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	31,500.00	31,500.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,900.00	5,900.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,953.00	2,953.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	223,780.00	223,780.00	0.0%
Communications		5900	229,388.00	229,388.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			538,807.00	538,807.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	42,711.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			42,711.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	157,767.00	169,354.00	7.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			157,767.00	169,354.00	7.3%
TOTAL, EXPENDITURES			5,409,152.00	4,088,891.00	-24.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	208,499.00	208,499.00	0.0%
3) Other State Revenue		8300-8599	3,662,912.00	3,662,912.00	0.0%
4) Other Local Revenue		8600-8799	631,796.00	631,799.00	0.0%
5) TOTAL, REVENUES			4,503,207.00	4,503,210.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,512,200.00	1,873,935.00	-25.4%
2) Instruction - Related Services	2000-2999		1,561,562.00	1,352,573.00	-13.4%
3) Pupil Services	3000-3999		880,860.00	433,829.00	-50.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		157,767.00	169,354.00	7.3%
8) Plant Services	8000-8999		296,763.00	259,200.00	-12.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,409,152.00	4,088,891.00	-24.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(905,945.00)	414,319.00	-145.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(905,945.00)	414,319.00	-145.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,229,443.41	1,323,498.41	-40.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,229,443.41	1,323,498.41	-40.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,229,443.41	1,323,498.41	-40.6%
2) Ending Balance, June 30 (E + F1e)			1,323,498.41	1,737,817.41	31.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,294,652.33	1,708,971.33	32.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	28,846.08	28,846.08	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
5810	Other Restricted Federal	163,247.32	163,247.32
6371	CalWORKs for ROCP or Adult Education	464,897.00	720,728.00
6391	Adult Education Program	650,524.86	815,679.86
9010	Other Restricted Local	15,983.15	9,316.15
Total, Restricted Balance		1,294,652.33	1,708,971.33



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	256,360.00	256,360.00	0.0%
3) Other State Revenue		8300-8599	1,685,522.00	1,685,522.00	0.0%
4) Other Local Revenue		8600-8799	1,387,583.00	1,282,505.00	-7.6%
5) TOTAL, REVENUES			3,329,465.00	3,224,387.00	-3.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	929,738.00	895,539.00	-3.7%
2) Classified Salaries		2000-2999	1,053,535.00	1,071,748.00	1.7%
3) Employee Benefits		3000-3999	666,862.00	694,327.00	4.1%
4) Books and Supplies		4000-4999	366,317.00	238,357.00	-34.9%
5) Services and Other Operating Expenditures		5000-5999	134,757.00	142,985.00	6.1%
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	95,914.00	88,188.00	-8.1%
9) TOTAL, EXPENDITURES			3,247,123.00	3,131,144.00	-3.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			82,342.00	93,243.00	13.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	73,906.00	45,007.00	-39.1%
b) Transfers Out		7600-7629	273,906.00	245,007.00	-10.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(200,000.00)	(200,000.00)	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(117,658.00)	(106,757.00)	-9.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	656,800.32	539,142.32	-17.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			656,800.32	539,142.32	-17.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			656,800.32	539,142.32	-17.9%
2) Ending Balance, June 30 (E + F1e)			539,142.32	432,385.32	-19.8%
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	539,142.32	432,385.32	-19.8%
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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	256,360.00	256,360.00	0.0%
TOTAL, FEDERAL REVENUE			256,360.00	256,360.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,685,522.00	1,685,522.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,685,522.00	1,685,522.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	34,741.00	34,741.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,347,950.00	1,247,764.00	-7.4%
Other Local Revenue					
All Other Local Revenue		8699	4,892.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,387,583.00	1,282,505.00	-7.6%
TOTAL, REVENUES			3,329,465.00	3,224,387.00	-3.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	620,436.00	586,237.00	-5.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	309,302.00	309,302.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			929,738.00	895,539.00	-3.7%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	94,947.00	94,947.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	70,800.00	71,100.00	0.4%
Clerical, Technical and Office Salaries		2400	113,014.00	113,014.00	0.0%
Other Classified Salaries		2900	774,774.00	792,687.00	2.3%
TOTAL, CLASSIFIED SALARIES			1,053,535.00	1,071,748.00	1.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	121,372.00	118,125.00	-2.7%
PERS		3201-3202	136,521.00	149,681.00	9.6%
OASDI/Medicare/Alternative		3301-3302	102,775.00	103,023.00	0.2%
Health and Welfare Benefits		3401-3402	273,473.00	290,376.00	6.2%
Unemployment Insurance		3501-3502	985.00	952.00	-3.4%
Workers' Compensation		3601-3602	29,749.00	29,509.00	-0.8%
OPEB, Allocated		3701-3702	826.00	800.00	-3.1%
OPEB, Active Employees		3751-3752	861.00	861.00	0.0%
Other Employee Benefits		3901-3902	300.00	1,000.00	233.3%
TOTAL, EMPLOYEE BENEFITS			666,862.00	694,327.00	4.1%
<b>BOOKS AND SUPPLIES</b>					
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	331,817.00	224,038.00	-32.5%
Noncapitalized Equipment		4400	34,500.00	14,319.00	-58.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			366,317.00	238,357.00	-34.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,457.00	11,010.00	70.5%
Dues and Memberships		5300	450.00	450.00	0.0%
Insurance		5400-5450	11,500.00	11,500.00	0.0%
Operations and Housekeeping Services		5500	16,000.00	16,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,800.00	4,500.00	18.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	40,602.00	40,572.00	-0.1%
Professional/Consulting Services and Operating Expenditures		5800	48,648.00	51,653.00	6.2%
Communications		5900	7,300.00	7,300.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			134,757.00	142,985.00	6.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	95,914.00	88,188.00	-8.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			95,914.00	88,188.00	-8.1%
<b>TOTAL, EXPENDITURES</b>			3,247,123.00	3,131,144.00	-3.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	73,906.00	45,007.00	-39.1%
(a) TOTAL, INTERFUND TRANSFERS IN			73,906.00	45,007.00	-39.1%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	273,906.00	245,007.00	-10.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			273,906.00	245,007.00	-10.6%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(200,000.00)	(200,000.00)	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	256,360.00	256,360.00	0.0%
3) Other State Revenue		8300-8599	1,685,522.00	1,685,522.00	0.0%
4) Other Local Revenue		8600-8799	1,387,583.00	1,282,505.00	-7.6%
5) TOTAL, REVENUES			3,329,465.00	3,224,387.00	-3.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,668,074.00	1,563,422.00	-6.3%
2) Instruction - Related Services	2000-2999		223,630.00	218,560.00	-2.3%
3) Pupil Services	3000-3999		1,145,210.00	1,144,521.00	-0.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		95,914.00	88,188.00	-8.1%
8) Plant Services	8000-8999		114,295.00	116,453.00	1.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,247,123.00	3,131,144.00	-3.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			82,342.00	93,243.00	13.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	73,906.00	45,007.00	-39.1%
b) Transfers Out		7600-7629	273,906.00	245,007.00	-10.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(200,000.00)	(200,000.00)	0.0%



Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(117,658.00)	(106,757.00)	-9.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	656,800.32	539,142.32	-17.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			656,800.32	539,142.32	-17.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			656,800.32	539,142.32	-17.9%
2) Ending Balance, June 30 (E + F1e)			539,142.32	432,385.32	-19.8%
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	539,142.32	432,385.32	-19.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	153,062.97	153,062.97
9010	Other Restricted Local	386,079.35	279,322.35
Total, Restricted Balance		539,142.32	432,385.32

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,670,534.00	4,829,212.00	3.4%
3) Other State Revenue		8300-8599	340,225.00	340,225.00	0.0%
4) Other Local Revenue		8600-8799	861,631.00	861,631.00	0.0%
5) TOTAL, REVENUES			5,872,390.00	6,031,068.00	2.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,378,340.00	2,398,340.00	0.8%
3) Employee Benefits		3000-3999	825,586.00	844,277.00	2.3%
4) Books and Supplies		4000-4999	2,455,001.00	2,520,488.00	2.7%
5) Services and Other Operating Expenditures		5000-5999	176,533.00	195,245.00	10.6%
6) Capital Outlay		6000-6999	0.00	850,000.00	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	352,589.00	352,589.00	0.0%
9) TOTAL, EXPENDITURES			6,188,049.00	7,160,939.00	15.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(315,659.00)	(1,129,871.00)	257.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	33,324.00	33,324.00	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			33,324.00	33,324.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(282,335.00)	(1,096,547.00)	288.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,297,795.10	6,015,460.10	-4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,297,795.10	6,015,460.10	-4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,297,795.10	6,015,460.10	-4.5%
2) Ending Balance, June 30 (E + F1e)			6,015,460.10	4,918,913.10	-18.2%
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	5,849,033.18	4,719,162.18	-19.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	166,426.92	199,750.92	20.0%
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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	4,670,534.00	4,829,212.00	3.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,670,534.00	4,829,212.00	3.4%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	340,225.00	340,225.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			340,225.00	340,225.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	734,880.00	734,880.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	71,533.00	71,533.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	55,218.00	55,218.00	0.0%
TOTAL, OTHER LOCAL REVENUE			861,631.00	861,631.00	0.0%
TOTAL, REVENUES			5,872,390.00	6,031,068.00	2.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,807,586.00	1,827,586.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	302,664.00	302,664.00	0.0%
Clerical, Technical and Office Salaries		2400	268,090.00	268,090.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,378,340.00	2,398,340.00	0.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	297,096.00	303,214.00	2.1%
OASDI/Medicare/Alternative		3301-3302	178,617.00	183,322.00	2.6%
Health and Welfare Benefits		3401-3402	293,097.00	300,528.00	2.5%
Unemployment Insurance		3501-3502	12,350.00	12,381.00	0.3%
Workers' Compensation		3601-3602	35,675.00	35,975.00	0.8%
OPEB, Allocated		3701-3702	1,282.00	1,282.00	0.0%
OPEB, Active Employees		3751-3752	1,532.00	1,570.00	2.5%
Other Employee Benefits		3901-3902	5,937.00	6,005.00	1.1%
TOTAL, EMPLOYEE BENEFITS			825,586.00	844,277.00	2.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	262,177.00	262,293.00	0.0%
Noncapitalized Equipment		4400	64,812.00	88,412.00	36.4%
Food		4700	2,128,012.00	2,169,783.00	2.0%
TOTAL, BOOKS AND SUPPLIES			2,455,001.00	2,520,488.00	2.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,525.00	7,665.00	1.9%
Dues and Memberships		5300	1,192.00	1,192.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	30,112.00	30,112.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,396.00	41,042.00	44.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(25,834.00)	(19,908.00)	-22.9%
Professional/Consulting Services and Operating Expenditures		5800	135,142.00	135,142.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			176,533.00	195,245.00	10.6%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	850,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	850,000.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	352,589.00	352,589.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			352,589.00	352,589.00	0.0%
TOTAL, EXPENDITURES			6,188,049.00	7,160,939.00	15.7%



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	33,324.00	33,324.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			33,324.00	33,324.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			33,324.00	33,324.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,670,534.00	4,829,212.00	3.4%
3) Other State Revenue		8300-8599	340,225.00	340,225.00	0.0%
4) Other Local Revenue		8600-8799	861,631.00	861,631.00	0.0%
5) TOTAL, REVENUES			5,872,390.00	6,031,068.00	2.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,805,348.00	6,778,238.00	16.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		352,589.00	352,589.00	0.0%
8) Plant Services	8000-8999		30,112.00	30,112.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,188,049.00	7,160,939.00	15.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(315,659.00)	(1,129,871.00)	257.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	33,324.00	33,324.00	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			33,324.00	33,324.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(282,335.00)	(1,096,547.00)	288.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,297,795.10	6,015,460.10	-4.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,297,795.10	6,015,460.10	-4.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,297,795.10	6,015,460.10	-4.5%
2) Ending Balance, June 30 (E + F1e)			6,015,460.10	4,918,913.10	-18.2%
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	5,849,033.18	4,719,162.18	-19.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	166,426.92	199,750.92	20.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	5,560,416.69	4,176,285.69
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	288,616.49	542,876.49
Total, Restricted Balance		5,849,033.18	4,719,162.18

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	456,553.00	389,290.00	-14.7%
5) TOTAL, REVENUES			456,553.00	389,290.00	-14.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	397,073.00	58,263.00	-85.3%
3) Employee Benefits		3000-3999	178,344.00	27,670.00	-84.5%
4) Books and Supplies		4000-4999	1,100,789.00	744,760.00	-32.3%
5) Services and Other Operating Expenditures		5000-5999	1,860,071.00	1,247,752.00	-32.9%
6) Capital Outlay		6000-6999	9,057,355.00	3,341,438.00	-63.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,217,723.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,811,355.00	5,419,883.00	-63.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(14,354,802.00)	(5,030,593.00)	-65.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	13,808,225.00	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			13,808,225.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(546,577.00)	(5,030,593.00)	820.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,902,654.48	16,356,077.48	-3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,902,654.48	16,356,077.48	-3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,902,654.48	16,356,077.48	-3.2%
2) Ending Balance, June 30 (E + F1e)			16,356,077.48	11,325,484.48	-30.8%
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	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	16,356,077.48	11,325,484.48	-30.8%
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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	456,053.00	388,790.00	-14.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	500.00	500.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			456,553.00	389,290.00	-14.7%
TOTAL, REVENUES			456,553.00	389,290.00	-14.7%



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	128,544.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	187,843.00	27,516.00	-85.4%
Clerical, Technical and Office Salaries		2400	80,686.00	30,747.00	-61.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			397,073.00	58,263.00	-85.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	70,802.00	12,080.00	-82.9%
OASDI/Medicare/Alternative		3301-3302	29,987.00	4,457.00	-85.1%
Health and Welfare Benefits		3401-3402	70,880.00	10,151.00	-85.7%
Unemployment Insurance		3501-3502	196.00	29.00	-85.2%
Workers' Compensation		3601-3602	5,956.00	874.00	-85.3%
OPEB, Allocated		3701-3702	275.00	41.00	-85.1%
OPEB, Active Employees		3751-3752	248.00	38.00	-84.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			178,344.00	27,670.00	-84.5%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	758,071.00	472,457.00	-37.7%
Noncapitalized Equipment		4400	342,718.00	272,303.00	-20.5%
TOTAL, BOOKS AND SUPPLIES			1,100,789.00	744,760.00	-32.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	4,320.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,500.00	22,000.00	-2.2%
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	1,833,251.00	1,225,752.00	-33.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,860,071.00	1,247,752.00	-32.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,572,267.00	3,045,636.00	-64.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	485,088.00	295,802.00	-39.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			9,057,355.00	3,341,438.00	-63.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	30,825.00	0.00	-100.0%
Other Debt Service - Principal		7439	2,186,898.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			2,217,723.00	0.00	-100.0%
<b>TOTAL, EXPENDITURES</b>			14,811,355.00	5,419,883.00	-63.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	13,808,225.00	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			13,808,225.00	0.00	-100.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			13,808,225.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	456,553.00	389,290.00	-14.7%
5) TOTAL, REVENUES			456,553.00	389,290.00	-14.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		12,593,632.00	5,419,883.00	-57.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,217,723.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			14,811,355.00	5,419,883.00	-63.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(14,354,802.00)	(5,030,593.00)	-65.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	13,808,225.00	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			13,808,225.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(546,577.00)	(5,030,593.00)	820.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,902,654.48	16,356,077.48	-3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,902,654.48	16,356,077.48	-3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,902,654.48	16,356,077.48	-3.2%
2) Ending Balance, June 30 (E + F1e)			16,356,077.48	11,325,484.48	-30.8%
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	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	16,356,077.48	11,325,484.48	-30.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	518,423.00	173,344.00	-66.6%
5) TOTAL, REVENUES			518,423.00	173,344.00	-66.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	11,664.00	1,500.00	-87.1%
3) Employee Benefits		3000-3999	3,188.00	401.00	-87.4%
4) Books and Supplies		4000-4999	54,280.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	200,000.00	600,000.00	200.0%
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			269,132.00	601,901.00	123.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			249,291.00	(428,557.00)	-271.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			249,291.00	(428,557.00)	-271.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,143,475.26	1,392,766.26	21.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,143,475.26	1,392,766.26	21.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,143,475.26	1,392,766.26	21.8%
2) Ending Balance, June 30 (E + F1e)			1,392,766.26	964,209.26	-30.8%
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	1,392,766.00	964,209.00	-30.8%
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	0.26	0.26	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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	23,344.00	23,344.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	495,079.00	150,000.00	-69.7%
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			518,423.00	173,344.00	-66.6%
TOTAL, REVENUES			518,423.00	173,344.00	-66.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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	11,664.00	1,500.00	-87.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			11,664.00	1,500.00	-87.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,107.00	170.00	-91.9%
OASDI/Medicare/Alternative		3301-3302	892.00	113.00	-87.3%
Health and Welfare Benefits		3401-3402	0.00	52.00	New
Unemployment Insurance		3501-3502	6.00	1.00	-83.3%
Workers' Compensation		3601-3602	175.00	23.00	-86.9%
OPEB, Allocated		3701-3702	8.00	5.00	-37.5%
OPEB, Active Employees		3751-3752	0.00	6.00	New
Other Employee Benefits		3901-3902	0.00	31.00	New
TOTAL, EMPLOYEE BENEFITS			3,188.00	401.00	-87.4%
<b>BOOKS AND SUPPLIES</b>					
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	42,750.00	0.00	-100.0%
Noncapitalized Equipment		4400	11,530.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			54,280.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	200,000.00	600,000.00	200.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			200,000.00	600,000.00	200.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			269,132.00	601,901.00	123.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	518,423.00	173,344.00	-66.6%
5) TOTAL, REVENUES			518,423.00	173,344.00	-66.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		14,852.00	1,901.00	-87.2%
8) Plant Services	8000-8999		254,280.00	600,000.00	136.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			269,132.00	601,901.00	123.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			249,291.00	(428,557.00)	-271.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			249,291.00	(428,557.00)	-271.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,143,475.26	1,392,766.26	21.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,143,475.26	1,392,766.26	21.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,143,475.26	1,392,766.26	21.8%
2) Ending Balance, June 30 (E + F1e)			1,392,766.26	964,209.26	-30.8%
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	1,392,766.00	964,209.00	-30.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.26	0.26	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
9010	Other Restricted Local	1,392,766.00	964,209.00
Total, Restricted Balance		1,392,766.00	964,209.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	30,677.00	30,677.00	0.0%
5) TOTAL, REVENUES			30,677.00	30,677.00	0.0%
<b>B. EXPENDITURES</b>					
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	25,685.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	276,901.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	140,000.00	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			302,586.00	140,000.00	-53.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(271,909.00)	(109,323.00)	-59.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	700,000.00	700,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			700,000.00	700,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			428,091.00	590,677.00	38.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,545,887.82	1,973,978.82	27.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,545,887.82	1,973,978.82	27.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,545,887.82	1,973,978.82	27.7%
2) Ending Balance, June 30 (E + F1e)			1,973,978.82	2,564,655.82	29.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,973,978.82	2,564,655.82	29.9%
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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	30,677.00	30,677.00	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			30,677.00	30,677.00	0.0%
TOTAL, REVENUES			30,677.00	30,677.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	25,685.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,685.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	276,901.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			276,901.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
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	140,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	140,000.00	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			302,586.00	140,000.00	-53.7%

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	700,000.00	700,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			700,000.00	700,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			700,000.00	700,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	30,677.00	30,677.00	0.0%
5) TOTAL, REVENUES			30,677.00	30,677.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		302,586.00	140,000.00	-53.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			302,586.00	140,000.00	-53.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(271,909.00)	(109,323.00)	-59.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	700,000.00	700,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			700,000.00	700,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			428,091.00	590,677.00	38.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,545,887.82	1,973,978.82	27.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,545,887.82	1,973,978.82	27.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,545,887.82	1,973,978.82	27.7%
2) Ending Balance, June 30 (E + F1e)			1,973,978.82	2,564,655.82	29.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,973,978.82	2,564,655.82	29.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	13,386,432.00	13,386,432.00	0.0%
5) TOTAL, REVENUES			13,386,432.00	13,386,432.00	0.0%
<b>B. EXPENDITURES</b>					
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	13,610,169.00	13,610,169.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,610,169.00	13,610,169.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(223,737.00)	(223,737.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(223,737.00)	(223,737.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,124,534.00	7,900,797.00	-2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,124,534.00	7,900,797.00	-2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,124,534.00	7,900,797.00	-2.8%
2) Ending Balance, June 30 (E + F1e)			7,900,797.00	7,677,060.00	-2.8%
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	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	7,900,797.00	7,677,060.00	-2.8%
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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	13,109,898.00	13,109,898.00	0.0%
Unsecured Roll		8612	135,068.00	135,068.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	118,445.00	118,445.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	23,021.00	23,021.00	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			13,386,432.00	13,386,432.00	0.0%
TOTAL, REVENUES			13,386,432.00	13,386,432.00	0.0%



			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	5,166,107.00	5,166,107.00	0.0%
Bond Interest and Other Service Charges		7434	8,444,062.00	8,444,062.00	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)			13,610,169.00	13,610,169.00	0.0%
TOTAL, EXPENDITURES			13,610,169.00	13,610,169.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	13,386,432.00	13,386,432.00	0.0%
5) TOTAL, REVENUES			13,386,432.00	13,386,432.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	13,610,169.00	13,610,169.00	0.0%
10) TOTAL, EXPENDITURES			13,610,169.00	13,610,169.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(223,737.00)	(223,737.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(223,737.00)	(223,737.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,124,534.00	7,900,797.00	-2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,124,534.00	7,900,797.00	-2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,124,534.00	7,900,797.00	-2.8%
2) Ending Balance, June 30 (E + F1e)			7,900,797.00	7,677,060.00	-2.8%
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	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,900,797.00	7,677,060.00	-2.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	294,159.13	148,037.50	-49.7%
5) TOTAL, REVENUES			294,159.13	148,037.50	-49.7%
<b>B. EXPENDITURES</b>					
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	739,450.00	18,799,488.62	2442.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			739,450.00	18,799,488.62	2442.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(445,290.87)	(18,651,451.12)	4088.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(445,290.87)	(18,651,451.12)	4088.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,096,741.99	18,651,451.12	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,096,741.99	18,651,451.12	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,096,741.99	18,651,451.12	-2.3%
2) Ending Balance, June 30 (E + F1e)			18,651,451.12	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	18,651,451.12	0.00	-100.0%
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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	294,159.13	148,037.50	-49.7%
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%
TOTAL, OTHER LOCAL REVENUE			294,159.13	148,037.50	-49.7%
TOTAL, REVENUES			294,159.13	148,037.50	-49.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	739,450.00	800,901.32	8.3%
Other Debt Service - Principal		7439	0.00	17,998,587.30	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			739,450.00	18,799,488.62	2442.4%
TOTAL, EXPENDITURES			739,450.00	18,799,488.62	2442.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	294,159.13	148,037.50	-49.7%
5) TOTAL, REVENUES			294,159.13	148,037.50	-49.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	739,450.00	18,799,488.62	2442.4%
10) TOTAL, EXPENDITURES			739,450.00	18,799,488.62	2442.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(445,290.87)	(18,651,451.12)	4088.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(445,290.87)	(18,651,451.12)	4088.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,096,741.99	18,651,451.12	-2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,096,741.99	18,651,451.12	-2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,096,741.99	18,651,451.12	-2.3%
2) Ending Balance, June 30 (E + F1e)			18,651,451.12	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	18,651,451.12	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	18,321,052.00	19,208,712.00	4.8%
5) TOTAL, REVENUES			18,321,052.00	19,208,712.00	4.8%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	17,881,569.00	18,774,964.00	5.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			17,881,569.00	18,774,964.00	5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			439,483.00	433,748.00	-1.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			439,483.00	433,748.00	-1.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,407,293.06	1,846,776.06	31.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,407,293.06	1,846,776.06	31.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,407,293.06	1,846,776.06	31.2%
2) Ending Net Position, June 30 (E + F1e)			1,846,776.06	2,280,524.06	23.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,846,776.06	2,280,524.06	23.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		



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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	77,798.00	67,100.00	-13.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	18,011,451.00	18,909,809.00	5.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	231,803.00	231,803.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,321,052.00	19,208,712.00	4.8%
TOTAL, REVENUES			18,321,052.00	19,208,712.00	4.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	17,879,594.00	18,772,989.00	5.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,975.00	1,975.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			17,881,569.00	18,774,964.00	5.0%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			17,881,569.00	18,774,964.00	5.0%

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	18,321,052.00	19,208,712.00	4.8%
5) TOTAL, REVENUES			18,321,052.00	19,208,712.00	4.8%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		17,881,569.00	18,774,964.00	5.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			17,881,569.00	18,774,964.00	5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			439,483.00	433,748.00	-1.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			439,483.00	433,748.00	-1.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,407,293.06	1,846,776.06	31.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,407,293.06	1,846,776.06	31.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,407,293.06	1,846,776.06	31.2%
2) Ending Net Position, June 30 (E + F1e)			1,846,776.06	2,280,524.06	23.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	1,846,776.06	2,280,524.06	23.5%

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



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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	11,249.29	11,249.29	11,425.86	11,147.86	11,147.86	11,249.29
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	11,249.29	11,249.29	11,425.86	11,147.86	11,147.86	11,249.29
<b>5. District Funded County Program ADA</b>						
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	35.39	35.39	35.39	35.39	35.39	35.39
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	35.39	35.39	35.39	35.39	35.39	35.39
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	11,284.68	11,284.68	11,461.25	11,183.25	11,183.25	11,284.68
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA</b> (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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	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			38,076,703.36	33,365,338.63	31,654,426.48	33,425,357.60	27,920,089.52	26,418,280.49	29,305,509.43	27,930,551.92
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		4,016,654.00	4,016,654.00	11,552,496.00	7,229,978.00	7,229,978.00	11,552,496.00	7,229,978.00	7,564,341.00
Property Taxes	8020-8079		424,657.02	352,821.86	40,948.98	0.00	382,129.87	4,756,758.20	1,691,290.59	1,866,402.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		46,177.12	26,607.18	421,117.95	79,971.00	(14,815.04)	912,946.02	(12,824.96)	546,134.71
Other State Revenue	8300-8599		2,832,622.00	(1,969,063.00)	1,509,491.89	453,750.00	1,197,611.00	474,321.00	1,124,482.93	1,005,144.00
Other Local Revenue	8600-8799		30,717.55	23,311.61	71,935.12	36,154.13	66,519.39	139,876.72	496,325.18	103,438.25
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			7,350,827.69	2,450,331.65	13,595,989.94	7,799,853.13	8,861,423.22	17,836,397.94	10,529,251.74	11,085,459.96
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		59,022.85	571,609.48	5,947,320.83	5,947,320.83	5,947,320.83	5,947,320.83	5,947,320.83	5,947,320.83
Classified Salaries	2000-2999		744,967.17	1,320,931.09	1,888,476.10	1,888,476.10	1,888,476.10	1,888,476.10	1,888,476.10	1,888,476.10
Employee Benefits	3000-3999		188,994.89	455,177.94	3,142,033.83	3,142,033.83	3,142,033.83	3,142,033.83	3,142,033.83	3,142,033.83
Books and Supplies	4000-4999		19,056.21	400,623.16	446,822.04	460,199.40	327,717.35	341,541.25	498,380.90	352,490.47
Services	5000-5999		89,227.90	500,773.09	406,291.56	1,879,983.70	158,299.50	2,112,056.44	1,584,165.46	567,720.28
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	4,258.98	39,389.28	246,398.24	0.00	0.00	34,298.80	48,436.73
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,101,269.02	3,253,373.74	11,870,333.64	13,564,412.10	11,463,847.61	13,431,428.45	13,094,675.92	11,946,478.24
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		4,102,730.80	106,513.20	88,731.12	83,945.28	34,501.06	169,426.04	53,419.00	680,452.70
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			4,102,730.80	106,513.20	88,731.12	83,945.28	34,501.06	169,426.04	53,419.00	680,452.70
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		(16,599,851.89)	11,067,436.60	996,601.18	38,670.46	(224,789.83)	(931,189.32)	1,571,159.55	(510,013.97)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			(16,599,851.89)	11,067,436.60	996,601.18	38,670.46	(224,789.83)	(931,189.32)	1,571,159.55	(510,013.97)
<u>Nonoperating</u>										
Suspense Clearing	9910			0.00						
TOTAL BALANCE SHEET ITEMS			20,702,582.69	(10,960,923.40)	(907,870.06)	45,274.82	259,290.89	1,100,615.36	(1,517,740.55)	1,190,466.67
E. NET INCREASE/DECREASE (B - C + D)			(4,711,364.73)	(1,710,912.15)	1,770,931.12	(5,505,268.08)	(1,501,809.03)	2,887,228.94	(1,374,957.51)	(1,296,434.54)
F. ENDING CASH (A + E)			33,365,338.63	31,654,426.48	33,425,357.60	27,920,089.52	26,418,280.49	29,305,509.43	27,930,551.92	26,634,117.38
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		26,634,117.38	27,993,895.06	27,590,841.53	31,369,389.46				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	11,886,859.00	7,564,341.00	7,564,341.00	11,849,387.00	(567,397.00)		98,690,106.00	98,690,106.00
Property Taxes	8020-8079	63,065.00	3,289,139.83	6,054,542.05	3,391,454.60			22,313,210.00	22,313,210.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue	8100-8299	(64,138.61)	376,435.20	436,800.53	3,901,589.90	131,091.00		6,787,092.00	6,787,092.00
Other State Revenue	8300-8599	856,733.00	1,222,962.40	622,899.00	10,228,327.78			19,559,282.00	19,559,282.00
Other Local Revenue	8600-8799	323.21	128,708.50	0.00	4,552,106.44	187,263.90		5,836,680.00	5,836,680.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	200,000.00			200,000.00	200,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		12,742,841.60	12,581,586.93	14,678,582.58	34,122,865.72	(249,042.10)	0.00	153,386,370.00	153,386,370.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,947,320.83	5,947,320.83	5,947,320.83	11,894,641.66	3,071,056.54		69,122,218.00	69,122,218.00
Classified Salaries	2000-2999	1,888,476.10	1,888,476.10	1,888,476.10	1,825,266.00	1,363,549.84		22,250,999.00	22,250,999.00
Employee Benefits	3000-3999	3,142,033.83	3,142,033.83	3,142,033.83	10,101,526.63	914,305.07		39,938,309.00	39,938,309.00
Books and Supplies	4000-4999	331,404.46	239,590.49	422,218.31	859,957.96	0.00		4,700,002.00	4,700,002.00
Services	5000-5999	58,603.54	1,531,875.80	(35,580.86)	6,623,104.96	(258,410.37)		15,218,111.00	15,218,111.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Other Outgo	7000-7499	51,767.10	259,053.48	222,214.86	4,789,159.56	(401,918.03)		5,293,059.00	5,293,059.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	733,324.00	0.00		733,324.00	733,324.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		11,419,605.86	13,008,350.53	11,586,683.07	36,826,980.77	4,688,583.05	0.00	157,256,022.00	157,256,022.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(23,569.16)	(49,618.39)	136,196.57	1,045,164.20	(1,663,000.62)		662,161.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		(23,569.16)	(49,618.39)	136,196.57	1,045,164.20	(1,663,000.62)	0.00	662,161.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(60,111.10)	(73,328.46)	(550,451.85)	(12,169,820.01)	(2,067,879.40)		(2,478,299.89)	
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		(60,111.10)	(73,328.46)	(550,451.85)	(12,169,820.01)	(2,067,879.40)	0.00	(2,478,299.89)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		36,541.94	23,710.07	686,648.42	13,214,984.21	404,878.78	0.00	3,140,460.89	
E. NET INCREASE/DECREASE (B - C + D)		1,359,777.68	(403,053.53)	3,778,547.93	10,510,869.16	(4,532,746.37)	0.00	(729,191.11)	(3,869,652.00)
F. ENDING CASH (A + E)		27,993,895.06	27,590,841.53	31,369,389.46	41,880,258.62				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								37,347,512.25	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			41,880,258.62	38,886,583.89	37,376,504.74	39,036,775.21	33,420,846.48	31,808,376.80	34,584,945.09	33,099,326.93
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		4,217,487.00	4,217,487.00	11,624,796.00	7,302,278.00	7,302,278.00	11,624,796.00	7,302,278.00	7,564,341.00
Property Taxes	8020-8079		424,657.02	352,821.86	40,948.98	0.00	382,129.87	4,756,758.20	1,691,290.59	1,866,402.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		46,177.12	26,607.18	421,117.95	79,971.00	(14,815.04)	912,946.02	(12,824.96)	546,134.71
Other State Revenue	8300-8599		2,832,622.00	(1,969,063.00)	1,509,491.89	453,750.00	1,197,611.00	474,321.00	1,124,482.93	1,005,144.00
Other Local Revenue	8600-8799		30,717.55	23,311.61	71,935.12	36,154.13	66,519.39	139,876.72	496,325.18	103,438.25
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			7,551,660.69	2,651,164.65	13,668,289.94	7,872,153.13	8,933,723.22	17,908,697.94	10,601,551.74	11,085,459.96
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		59,022.85	571,609.48	6,085,564.44	6,085,564.44	6,085,564.44	6,085,564.44	6,085,564.44	6,085,564.44
Classified Salaries	2000-2999		744,967.17	1,320,931.09	1,912,082.05	1,912,082.05	1,912,082.05	1,912,082.05	1,912,082.05	1,912,082.05
Employee Benefits	3000-3999		188,994.89	455,177.94	3,163,144.92	3,163,144.92	3,163,144.92	3,163,144.92	3,163,144.92	3,163,144.92
Books and Supplies	4000-4999		19,056.21	400,623.16	446,822.04	460,199.40	327,717.35	341,541.25	498,380.90	352,490.47
Services	5000-5999		89,227.90	500,773.09	406,291.56	1,879,983.70	158,299.50	2,112,056.44	1,584,165.46	567,720.28
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	4,258.98	39,389.28	246,398.24	0.00	0.00	34,298.80	48,436.73
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,101,269.02	3,253,373.74	12,053,294.29	13,747,372.75	11,646,808.26	13,614,389.10	13,277,636.57	12,129,438.89
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	3,440,569.80	106,513.20	88,731.12	83,945.28	34,501.06	169,426.04	53,419.00	680,452.70	0.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		3,440,569.80	106,513.20	88,731.12	83,945.28	34,501.06	169,426.04	53,419.00	680,452.70	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(19,078,151.78)	9,550,579.60	996,601.18	38,670.46	(224,789.83)	(931,189.32)	1,571,159.55	(510,013.97)	435,416.26
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		(19,078,151.78)	9,550,579.60	996,601.18	38,670.46	(224,789.83)	(931,189.32)	1,571,159.55	(510,013.97)	435,416.26
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		22,518,721.58	(9,444,066.40)	(907,870.06)	45,274.82	259,290.89	1,100,615.36	(1,517,740.55)	1,190,466.67	(435,416.26)
E. NET INCREASE/DECREASE (B - C + D)			(2,993,674.73)	(1,510,079.15)	1,660,270.47	(5,615,928.73)	(1,612,469.68)	2,776,568.29	(1,485,618.16)	(1,479,395.19)
F. ENDING CASH (A + E)			38,886,583.89	37,376,504.74	39,036,775.21	33,420,846.48	31,808,376.80	34,584,945.09	33,099,326.93	31,619,931.74
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		31,619,931.74	32,796,748.77	32,210,734.59	35,806,321.87				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	11,886,859.00	7,564,341.00	7,564,341.00	11,849,387.00	1,345,121.00		101,365,790.00	101,365,790.00
Property Taxes	8020-8079	63,065.00	3,289,139.83	6,054,542.05	3,391,454.60	0.00		22,313,210.00	22,313,210.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Federal Revenue	8100-8299	(64,138.61)	376,435.20	436,800.53	3,901,589.90	131,091.00		6,787,092.00	6,787,092.00
Other State Revenue	8300-8599	856,733.00	1,222,962.40	622,899.00	10,217,919.78	0.00		19,548,874.00	19,548,874.00
Other Local Revenue	8600-8799	323.21	128,708.50	0.00	4,552,106.44	187,263.90		5,836,680.00	5,836,680.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	200,000.00	0.00		200,000.00	200,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		12,742,841.60	12,581,586.93	14,678,582.58	34,112,457.72	1,663,475.90	0.00	156,051,646.00	156,051,646.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,085,564.44	6,085,564.44	6,085,564.44	12,171,128.88	1,825,808.83		69,397,650.00	69,397,650.00
Classified Salaries	2000-2999	1,912,082.05	1,912,082.05	1,912,082.05	1,912,082.05	1,323,341.24		22,510,060.00	22,510,060.00
Employee Benefits	3000-3999	3,163,144.92	3,163,144.92	3,163,144.92	10,134,554.31	3,793,478.58		43,040,510.00	43,040,510.00
Books and Supplies	4000-4999	331,404.46	239,590.49	422,218.31	1,507,805.96	0.00		5,347,850.00	5,347,850.00
Services	5000-5999	58,603.54	1,531,875.80	(35,580.86)	6,728,895.96	(204,206.37)		15,378,106.00	15,378,106.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Other Outgo	7000-7499	51,767.10	259,053.48	222,214.86	4,869,360.56	(401,918.03)		5,373,260.00	5,373,260.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	733,324.00	0.00		733,324.00	733,324.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		11,602,566.51	13,191,311.18	11,769,643.72	38,057,151.72	6,336,504.25	0.00	161,780,760.00	161,780,760.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(23,569.16)	(49,618.39)	136,196.57	899,368.20	(1,663,000.62)		516,365.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(23,569.16)	(49,618.39)	136,196.57	899,368.20	(1,663,000.62)	0.00	516,365.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(60,111.10)	(73,328.46)	(550,451.85)	(12,169,820.01)	(2,067,879.40)		(3,995,156.89)	
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		(60,111.10)	(73,328.46)	(550,451.85)	(12,169,820.01)	(2,067,879.40)	0.00	(3,995,156.89)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		36,541.94	23,710.07	686,648.42	13,069,188.21	404,878.78	0.00	4,511,521.89	
E. NET INCREASE/DECREASE (B - C + D)		1,176,817.03	(586,014.18)	3,595,587.28	9,124,494.21	(4,268,149.57)	0.00	(1,217,592.11)	(5,729,114.00)
F. ENDING CASH (A + E)		32,796,748.77	32,210,734.59	35,806,321.87	44,930,816.08				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								40,662,666.51	

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:

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

Total liabilities actuarially determined:	\$ 2,523,910.00
Less: Amount of total liabilities reserved in budget:	\$ 2,523,910.00
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 24, 2019

For additional information on this certification, please contact:

Name: Jimmy Escobar

Title: Director, Fiscal Services

Telephone: 626-974-7000 Ext. 800016

E-mail: jescobar@c-vusd.org



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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	121,003,316.00	2.21%	123,679,000.00	1.87%	125,996,942.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,257,293.00	-0.21%	2,252,503.00	-0.27%	2,246,525.00
4. Other Local Revenues	8600-8799	1,201,100.00	0.00%	1,201,100.00	0.00%	1,201,100.00
5. Other Financing Sources						
a. Transfers In	8900-8929	200,000.00	0.00%	200,000.00	0.00%	200,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(17,581,548.00)	5.32%	(18,517,290.00)	4.76%	(19,398,270.00)
6. Total (Sum lines A1 thru A5c)		107,080,161.00	1.62%	108,815,313.00	1.32%	110,246,297.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				55,915,606.00		56,191,038.00
b. Step & Column Adjustment				824,498.00		827,941.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(549,066.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	55,915,606.00	0.49%	56,191,038.00	1.47%	57,018,979.00
2. Classified Salaries						
a. Base Salaries				14,556,740.00		14,815,801.00
b. Step & Column Adjustment				259,061.00		262,299.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,556,740.00	1.78%	14,815,801.00	1.77%	15,078,100.00
3. Employee Benefits	3000-3999	26,905,017.00	8.80%	29,273,074.00	4.41%	30,564,524.00
4. Books and Supplies	4000-4999	1,389,243.00	46.63%	2,037,091.00	20.36%	2,451,865.00
5. Services and Other Operating Expenditures	5000-5999	11,195,623.00	1.40%	11,351,844.00	-5.29%	10,751,737.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,804,216.00	4.45%	1,884,417.00	4.19%	1,963,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(978,301.00)	0.00%	(978,301.00)	0.00%	(978,301.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	33,324.00	0.00%	33,324.00	0.00%	33,324.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		110,821,468.00	3.42%	114,608,288.00	1.99%	116,883,678.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(3,741,307.00)		(5,792,975.00)		(6,637,381.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		22,206,471.11		18,465,164.11		12,672,189.11
2. Ending Fund Balance (Sum lines C and D1)		18,465,164.11		12,672,189.11		6,034,808.11
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	619,158.00		102,793.00		85,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	977,892.00		977,892.00		977,892.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,717,681.00		4,853,423.00		4,934,403.00
2. Unassigned/Unappropriated	9790	12,150,433.11		6,738,081.11		37,513.11
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		18,465,164.11		12,672,189.11		6,034,808.11

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,717,681.00		4,853,423.00		4,934,403.00
c. Unassigned/Unappropriated	9790	12,150,433.11		6,738,081.11		37,513.11
(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)		16,868,114.11		11,591,504.11		4,971,916.11
<b>F. ASSUMPTIONS</b>						
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.						
2021-21: Decrease of 4 certificated FTES as planned potential savings.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	6,787,092.00	0.00%	6,787,092.00	0.00%	6,787,092.00
3. Other State Revenues	8300-8599	17,301,989.00	-0.03%	17,296,371.00	-0.03%	17,290,965.00
4. Other Local Revenues	8600-8799	4,635,580.00	0.00%	4,635,580.00	0.00%	4,635,580.00
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	17,581,548.00	5.32%	18,517,290.00	4.76%	19,398,270.00
6. Total (Sum lines A1 thru A5c)		46,306,209.00	2.01%	47,236,333.00	1.85%	48,111,907.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				13,206,612.00		13,206,612.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,206,612.00	0.00%	13,206,612.00	0.00%	13,206,612.00
2. Classified Salaries						
a. Base Salaries				7,694,259.00		7,694,259.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,694,259.00	0.00%	7,694,259.00	0.00%	7,694,259.00
3. Employee Benefits	3000-3999	13,033,292.00	5.63%	13,767,436.00	3.05%	14,187,720.00
4. Books and Supplies	4000-4999	3,310,759.00	0.00%	3,310,759.00	0.00%	3,310,759.00
5. Services and Other Operating Expenditures	5000-5999	4,022,488.00	0.09%	4,026,262.00	0.09%	4,029,905.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,098,974.00	0.00%	4,098,974.00	0.00%	4,098,974.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	368,170.00	0.00%	368,170.00	0.00%	368,170.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	700,000.00	0.00%	700,000.00	0.00%	700,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		46,434,554.00	1.59%	47,172,472.00	0.90%	47,596,399.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(128,345.00)		63,861.00		515,508.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,419,446.32		5,291,101.32		5,354,962.32
2. Ending Fund Balance (Sum lines C and D1)		5,291,101.32		5,354,962.32		5,870,470.32
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,291,101.32		5,354,962.32		5,870,470.32
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,291,101.32		5,354,962.32		5,870,470.32

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)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	121,003,316.00	2.21%	123,679,000.00	1.87%	125,996,942.00
2. Federal Revenues	8100-8299	6,787,092.00	0.00%	6,787,092.00	0.00%	6,787,092.00
3. Other State Revenues	8300-8599	19,559,282.00	-0.05%	19,548,874.00	-0.06%	19,537,490.00
4. Other Local Revenues	8600-8799	5,836,680.00	0.00%	5,836,680.00	0.00%	5,836,680.00
5. Other Financing Sources						
a. Transfers In	8900-8929	200,000.00	0.00%	200,000.00	0.00%	200,000.00
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)		153,386,370.00	1.74%	156,051,646.00	1.48%	158,358,204.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				69,122,218.00		69,397,650.00
b. Step & Column Adjustment				824,498.00		827,941.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(549,066.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	69,122,218.00	0.40%	69,397,650.00	1.19%	70,225,591.00
2. Classified Salaries						
a. Base Salaries				22,250,999.00		22,510,060.00
b. Step & Column Adjustment				259,061.00		262,299.00
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	22,250,999.00	1.16%	22,510,060.00	1.17%	22,772,359.00
3. Employee Benefits	3000-3999	39,938,309.00	7.77%	43,040,510.00	3.98%	44,752,244.00
4. Books and Supplies	4000-4999	4,700,002.00	13.78%	5,347,850.00	7.76%	5,762,624.00
5. Services and Other Operating Expenditures	5000-5999	15,218,111.00	1.05%	15,378,106.00	-3.88%	14,781,642.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,903,190.00	1.36%	5,983,391.00	1.32%	6,062,424.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(610,131.00)	0.00%	(610,131.00)	0.00%	(610,131.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	733,324.00	0.00%	733,324.00	0.00%	733,324.00
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)		157,256,022.00	2.88%	161,780,760.00	1.67%	164,480,077.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(3,869,652.00)		(5,729,114.00)		(6,121,873.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		27,625,917.43		23,756,265.43		18,027,151.43
2. Ending Fund Balance (Sum lines C and D1)		23,756,265.43		18,027,151.43		11,905,278.43
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	619,158.00		102,793.00		85,000.00
b. Restricted	9740	5,291,101.32		5,354,962.32		5,870,470.32
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	977,892.00		977,892.00		977,892.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,717,681.00		4,853,423.00		4,934,403.00
2. Unassigned/Unappropriated	9790	12,150,433.11		6,738,081.11		37,513.11
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		23,756,265.43		18,027,151.43		11,905,278.43

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,717,681.00		4,853,423.00		4,934,403.00
c. Unassigned/Unappropriated	9790	12,150,433.11		6,738,081.11		37,513.11
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		16,868,114.11		11,591,504.11		4,971,916.11
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.73%		7.16%		3.02%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
East San Gabriel Valley SELPA						
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)		59,966,195.00				
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)		11,147.86		11,050.36		10,952.86
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		157,256,022.00		161,780,760.00		164,480,077.00
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)		157,256,022.00		161,780,760.00		164,480,077.00
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)		4,717,680.66		4,853,422.80		4,934,402.31
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)		4,717,680.66		4,853,422.80		4,934,402.31
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	11,601	11,640		
Charter School				
<b>Total ADA</b>	<b>11,601</b>	<b>11,640</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2017-18)				
District Regular	11,581	11,609		
Charter School				
<b>Total ADA</b>	<b>11,581</b>	<b>11,609</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2018-19)				
District Regular	11,398	11,426		
Charter School		0		
<b>Total ADA</b>	<b>11,398</b>	<b>11,426</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2019-20)				
District Regular	11,249			
Charter School	0			
<b>Total ADA</b>	<b>11,249</b>			

### 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	11,563	11,910		
Charter School				
<b>Total Enrollment</b>	<b>11,563</b>	<b>11,910</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2017-18)				
District Regular	11,732	11,862		
Charter School				
<b>Total Enrollment</b>	<b>11,732</b>	<b>11,862</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2018-19)				
District Regular	11,533	11,533		
Charter School				
<b>Total Enrollment</b>	<b>11,533</b>	<b>11,533</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2019-20)				
District Regular	11,433			
Charter School				
<b>Total Enrollment</b>	<b>11,433</b>			

**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	11,603	11,910	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>11,603</b>	<b>11,910</b>	<b>97.4%</b>
Second Prior Year (2017-18)			
District Regular	11,426	11,862	
Charter School			
<b>Total ADA/Enrollment</b>	<b>11,426</b>	<b>11,862</b>	<b>96.3%</b>
First Prior Year (2018-19)			
District Regular	11,249	11,533	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>11,249</b>	<b>11,533</b>	<b>97.5%</b>
Historical Average Ratio:			97.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.6%

**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	11,148	11,433		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>11,148</b>	<b>11,433</b>	<b>97.5%</b>	<b>Met</b>
1st Subsequent Year (2020-21)				
District Regular	11,050	11,333		
Charter School				
<b>Total ADA/Enrollment</b>	<b>11,050</b>	<b>11,333</b>	<b>97.5%</b>	<b>Met</b>
2nd Subsequent Year (2021-22)				
District Regular	10,953	11,233		
Charter School				
<b>Total ADA/Enrollment</b>	<b>10,953</b>	<b>11,233</b>	<b>97.5%</b>	<b>Met</b>

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

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

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

**Explanation:**  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

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

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

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

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

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

**Projected LCFF Revenue**

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	11,461.25	11,284.68	11,183.25	11,085.75
b. Prior Year ADA (Funded)		11,461.25	11,284.68	11,183.25
c. Difference (Step 1a minus Step 1b)		(176.57)	(101.43)	(97.50)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.54%	-0.90%	-0.87%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		118,847,090.00	121,003,316.00	123,679,000.00
b1. COLA percentage		3.26%	3.00%	2.80%
b2. COLA amount (proxy for purposes of this criterion)		3,874,415.13	3,630,099.48	3,463,012.00
c. Economic Recovery Target Funding (current year increment)		0.00	N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		3,874,415.13	3,630,099.48	3,463,012.00
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		3.26%	3.00%	2.80%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)</b>				
		1.72%	2.10%	1.93%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>.72% to 2.72%</b>	<b>1.10% to 3.10%</b>	<b>.93% to 2.93%</b>

**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)	22,313,210.00	22,313,210.00	22,313,210.00	22,313,210.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	118,847,090.00	121,003,316.00	123,679,000.00	125,996,942.00
District's Projected Change in LCFF Revenue:		1.81%	2.21%	1.87%
LCFF Revenue Standard:		.72% to 2.72%	1.10% to 3.10%	.93% to 2.93%
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)	83,541,715.20	96,425,428.39	86.6%
Second Prior Year (2017-18)	86,810,324.98	100,997,673.22	86.0%
First Prior Year (2018-19)	94,028,167.00	108,814,135.00	86.4%
	Historical Average Ratio:		86.3%

District's Reserve Standard Percentage (Criterion 10B, Line 4): <b>District's Salaries and Benefits Standard</b> (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%
	<b>83.3% to 89.3%</b>	<b>83.3% to 89.3%</b>	<b>83.3% to 89.3%</b>

**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)	97,377,363.00	110,788,144.00	87.9%	Met
1st Subsequent Year (2020-21)	100,279,913.00	114,574,964.00	87.5%	Met
2nd Subsequent Year (2021-22)	102,661,603.00	116,850,354.00	87.9%	Met

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

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

- 1a. STANDARD 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):	1.72%	2.10%	1.93%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-8.28% to 11.72%</b>	<b>-7.90% to 12.10%</b>	<b>-8.07% to 11.93%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.28% to 6.72%	-2.90% to 7.10%	-3.07% to 6.93%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2018-19)	8,024,217.00		
Budget Year (2019-20)	6,787,092.00	-15.42%	Yes
1st Subsequent Year (2020-21)	6,787,092.00	0.00%	No
2nd Subsequent Year (2021-22)	6,787,092.00	0.00%	No

**Explanation:**  
(required if Yes)

Due to Title I, Part A carryover in 2018-19 and additional MAA monies for prior years received in 2018-19

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2018-19)	20,472,281.00		
Budget Year (2019-20)	19,559,282.00	-4.46%	Yes
1st Subsequent Year (2020-21)	19,548,874.00	-0.05%	No
2nd Subsequent Year (2021-22)	19,537,490.00	-0.06%	No

**Explanation:**  
(required if Yes)

Due to one-time funds for outstanding mandate claims received in 2018-19 and not in 2019-20. Additional one-time monies received in 2018-19 for Low-Performing Student Block Grant and Classified School Employee Professional Development Block Grant.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2018-19)	6,148,635.00		
Budget Year (2019-20)	5,836,680.00	-5.07%	Yes
1st Subsequent Year (2020-21)	5,836,680.00	0.00%	No
2nd Subsequent Year (2021-22)	5,836,680.00	0.00%	No

**Explanation:**  
(required if Yes)

Due to additional local donations anticipated to be received in 18-19.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2018-19)	4,964,212.00		
Budget Year (2019-20)	4,700,002.00	-5.32%	Yes
1st Subsequent Year (2020-21)	5,347,850.00	13.78%	Yes
2nd Subsequent Year (2021-22)	5,762,624.00	7.76%	Yes

**Explanation:**  
(required if Yes)

Due to potential expenditure reductions 2019-20 through 2021-22.

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

First Prior Year (2018-19)	16,294,102.00		
Budget Year (2019-20)	15,218,111.00	-6.60%	Yes
1st Subsequent Year (2020-21)	15,378,106.00	1.05%	No
2nd Subsequent Year (2021-22)	14,781,642.00	-3.88%	Yes

**Explanation:**  
(required if Yes)

Due to potential expenditure reductions in 2019-20. 2021-22: Due to prepaid expenditures expensed in the prior years and minimal in 2021-22

**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
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2018-19)	34,645,133.00		
Budget Year (2019-20)	32,183,054.00	-7.11%	Met
1st Subsequent Year (2020-21)	32,172,646.00	-0.03%	Met
2nd Subsequent Year (2021-22)	32,161,262.00	-0.04%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2018-19)	21,258,314.00		
Budget Year (2019-20)	19,918,113.00	-6.30%	Met
1st Subsequent Year (2020-21)	20,725,956.00	4.06%	Met
2nd Subsequent Year (2021-22)	20,544,266.00	-0.88%	Met

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

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

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

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

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

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

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

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

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

**7. CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

Yes

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

59,966,195.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)  
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)  
c. Net Budgeted Expenditures and Other Financing Uses

157,256,022.00			
	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution' to the Ongoing and Major Maintenance Account	Status
157,256,022.00	4,717,680.66	4,717,681.00	Met

<sup>1</sup> 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:

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

**Explanation:**

(required if NOT met  
and Other is marked)

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	4,261,754.00	4,355,440.00	4,625,503.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	15,735,093.19	15,569,904.26	15,508,923.11
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	19,996,847.19	19,925,344.26	20,134,426.11
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	142,058,445.80	145,181,314.36	154,183,432.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	59,462,698.72	58,701,366.51	58,864,315.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	201,521,144.52	203,882,680.87	213,047,747.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	9.9%	9.8%	9.5%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>3.3%</b>	<b>3.3%</b>	<b>3.2%</b>

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	6,398,199.63	97,449,443.20	N/A	Met
Second Prior Year (2017-18)	973,811.52	102,052,138.10	N/A	Met
First Prior Year (2018-19)	(1,023,824.00)	108,847,459.00	0.9%	Met
Budget Year (2019-20) (Information only)	(3,741,307.00)	110,821,468.00		

**8C. Comparison of District Deficit Spending to the Standard**

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

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

**Explanation:**  
(required if NOT met)



**9. CRITERION: Fund Balance**

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

Percentage Level <sup>1</sup>	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

<sup>1</sup> 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 <sup>2</sup> (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)	14,258,143.83	15,858,283.96	N/A	Met
Second Prior Year (2017-18)	18,388,531.13	22,256,483.59	N/A	Met
First Prior Year (2018-19)	23,429,396.59	23,230,295.11	0.8%	Met
Budget Year (2019-20) (Information only)	22,206,471.11			

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

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

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

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

**Explanation:**  
(required if NOT met)

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**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

<sup>1</sup> 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.

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

<sup>3</sup> 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.)	11,148	11,050	10,953
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

- Enter the name(s) of the SELPA(s): East San Gabriel Valley SELPA

- 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)
59,966,195.00		

**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)	157,256,022.00	161,780,760.00	164,480,077.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	157,256,022.00	161,780,760.00	164,480,077.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,717,680.66	4,853,422.80	4,934,402.31
6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>4,717,680.66</b>	<b>4,853,422.80</b>	<b>4,934,402.31</b>

**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)	4,717,681.00	4,853,423.00	4,934,403.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	12,150,433.11	6,738,081.11	37,513.11
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	16,868,114.11	11,591,504.11	4,971,916.11
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.73%	7.16%	3.02%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>4,717,680.66</b>	<b>4,853,422.80</b>	<b>4,934,402.31</b>
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**

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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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2018-19)	(16,964,583.00)			
Budget Year (2019-20)	(17,581,548.00)	616,965.00	3.6%	Met
1st Subsequent Year (2020-21)	(18,517,290.00)	935,742.00	5.3%	Met
2nd Subsequent Year (2021-22)	(19,398,270.00)	880,980.00	4.8%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2018-19)	200,000.00			
Budget Year (2019-20)	200,000.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	200,000.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	200,000.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2018-19)	733,324.00			
Budget Year (2019-20)	733,324.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	733,324.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	733,324.00	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. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

--

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

**Project Information:**  
(required if YES)


**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> 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	7	General Fund	General Fund	2,771,675
Certificates of Participation	n/a			
General Obligation Bonds	34	Bond Interest/Redemption	Bond Interest/Redemption	239,285,022
Supp Early Retirement Program	6	General Fund	General Fund	187,500
State School Building Loans	n/a			
Compensated Absences	n/a	General Fund	General Fund	1,853,335

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

QZAB	4	Building Fund	Building Fund	1,791,123
Claims Liability	n/a	Self-Insurance Fund	Self-Insurance Fund	2,557,209
<b>TOTAL:</b>				248,445,864

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	605,277	605,277	605,277	605,277
Certificates of Participation				
General Obligation Bonds	15,134,480	33,584,797	14,580,949	14,555,094
Supp Early Retirement Program	82,500	63,000	44,500	31,000
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
QZAB	417,644	433,475	450,098	467,551
Claims Liability	504,624	700,000	700,000	700,000
<b>Total Annual Payments:</b>	<b>16,744,525</b>	<b>35,386,549</b>	<b>16,380,824</b>	<b>16,358,922</b>
<b>Has total annual payment increased over prior year (2018-19)?</b>	<b>Yes</b>	<b>No</b>	<b>No</b>	<b>No</b>

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

The annual payment for the GO Bonds will be paid with levied property taxes.

---

**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?

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

182,133

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

10,217,585.00

0.00

10,217,585.00

Actuarial

Jun 30, 2018

5. OPEB Contributions

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

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

757,344.00	757,344.00	757,344.00
122,614.00	122,614.00	122,614.00
300,000.00	300,000.00	300,000.00
65	65	65

## 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)

Yes

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:

The District is self-insured for workers' compensation. The retention is \$250,000 per occurrence. Currently funded at 1.5% of payroll expenditures.

3. Self-Insurance Liabilities

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

2,523,910.00

2,523,910.00

4. Self-Insurance Contributions

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1,470,518.00	1,470,518.00	1,470,518.00
1,470,518.00	1,470,518.00	1,470,518.00

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	604.9	603.0	603.0	603.0

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No

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

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

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

--

**Negotiations Settled**

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

--

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

If Yes, date of Superintendent and CBO certification:


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

If Yes, date of budget revision board adoption:


4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

**Negotiations Not Settled**

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

676,000

7. Amount included for any tentative salary schedule increases

**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
10,100,641	11,060,202	12,110,921
9.5%	9.5%	9.5%

**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:


**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
845,259	865,829	874,481
1.3%	1.3%	1.3%

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

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

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

**Certificated (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	496.5	494.8	494.8	494.8

**Classified (Non-management) Salary and Benefit Negotiations**

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

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

No

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2019-20)1st Subsequent Year  
(2020-21)2nd Subsequent Year  
(2021-22)Is the cost of salary settlement included in the budget and multiyear  
projections (MYPs)?**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

293,000

7. Amount included for any tentative salary schedule increases

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

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

- 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
4,629,791	5,069,621	5,551,235
9.5%	9.5%	9.5%

**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
366,801	379,576	388,081
1.3%	1.3%	1.3%

**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	Yes	Yes
Yes	Yes	Yes

**Classified (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	123.5	119.5	118.5	118.5

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

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

No

If Yes, complete question 2.

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

--

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

170,000

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	Yes
2,163,765	2,369,323	2,594,409
9.5%	9.5%	9.5%

**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
212,134	217,797	220,584
1.3%	1.3%	1.3%

**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

**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 24, 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