

**Petaluma
City Schools**



**Adopted
Budget
2019-2020**

Petaluma City Schools
Adopted Budget Assumptions
2019-20 Fiscal Year

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal level, as well as to the expenditure needs of the local school district.

Acceptance of the constant revision in district numbers is one of the biggest challenges in understanding a school district budget. Yesterday's numbers are not today's numbers, and it almost seems as if someone is making up the statistics. But, while there is a base cost of service, school districts operate on such a narrow margin of income that even a small swing in revenues or unanticipated costs can have a major impact on a district's ending balance and on the decisions that a district makes.

The State and the District are in the fifth year of implementation of the Local Control Accountability Plan (LCAP). The LCAP is a three-year plan with essentially 5 sections; the first of which is the *Plan Summary* that describes highlights and performance gaps as well a budget summary; the second is the *Annual Update and Analysis*, which describes the activities, services and costs for the current year; the third is *Stakeholder Engagement* which describes the involvement process and the impact on the LCAP; the fourth is the *Goals, Actions, and Services* for the upcoming three years; and the fifth is the **Demonstration of Increased or Improved Services for Unduplicated Pupils**, which calculates the proportionality both in terms of dollars and percentage.

It is important to remember that this plan must be affordable and developed in compliance with the State regulations, which require the use of the template. In the *Goals, Actions, and Services* Section of the LCAP, all of the year two actions that are defined and that have a cost or specific expenditure associated with them, must be included in the District's budget and the Multi-year projections must include any significant changes in years 2 and 3.

It also includes information on proportionality, in which the District must demonstrate that the funds included in the LCFF specifically generated by the Supplemental and Concentration Grants are proportionate to the level of increased or improved services for EL/Low Income & Foster youth students. The funds generated by the supplemental grants, estimated at **\$1,313,531** for the Petaluma City (Elementary) School District and **\$3,163,331** for the Petaluma Joint Union High School District (including all internal charters), cannot be used for base services including increases in salary and benefits. They must be used to increase or improve services for our target population of students whose ADA provides these supplemental funds through the LCFF.

In May, the Governor released his "May Revise" to the State Budget Proposal for 2019-20. The May Revise reflected a Statutory COLA of 3.26%, however, this is a reduction as compared to the COLA estimated in January of 3.46%. In addition, there is no additional relief in the form of augmentation to the base grants in order to help offset the significant increases in Pension costs

approved by the State Legislature several years ago. And, there is no **one-time** funding in his May Revise for 2019-20, which is a dramatic shift from the past 5 years. Fortunately, he does propose putting significant one-time funding toward reducing the STRS rate increase from the 18.13% that was approved in statute to 16.7% in 2019-20. While this is still an increase over the 2018-19 rate of 16.28% or a \$100,000 cost, it is a much smaller increase than the \$625,000 annual increases experienced over the past 5 years.

The details of this are included on the School Services of California (SSC) Dartboard attached, and "The Common Message" provided by the Business and Administration Steering Committee through the Sonoma County Office of Education (SCOE).

Although the continued State revenue under the LCFF is welcome news, and the State's economy has remained strong, the significant STRS and PERS increases continue to be a serious concern. In addition, the level of funds necessary to purchase the new adopted materials for curriculum are significant and the Prop 20 lottery funds are far from adequate to support this cost over the next several years. To protect the District's fiscal solvency, staff recommends continuing to maintain the District one-time contingency fund at a reduced amount of \$400,000, which helps to ensure the District can meet its obligation under the Willimas Act to provide all students with appropriate instructional materials that are aligned with Common Core State Standards (CCSS).

These actions will enable the school district to accommodate further fluctuations in revenue or unanticipated increases in expenditures such as ones that could be associated with the changes in the CalSTRS and CalPERS retirement system rates. The STRS rates in particular are increasing by an estimated \$600,000 per year until 2020-21 when the STRS employer rate will be 19.1%, up from the historical rate of 8.25%. The STRS rate increase from 8.25% to 19.1% represents an overall increase, over seven years, of 10.85% or approximately \$4 million annually when you compare the total amount of STRS in 2014-15 to 2020-21 (assuming a similar level of certificated salaries).

In addition, the Public Employer's Retirement System rate, currently 18.062% (historically 13.02% under the former Revenue Limit) is also expected to increase up to over 24% over the next several years with a 2.671% increase between 2018-19 and 2019-20 (20.733%) or \$300,000.

The District has been experiencing a slight increase in enrollment from 7,434 (October 2017) to 7,528 (November 2018) and a further projected increase in 2019-20 to 7,549 overall. However, the K6 enrollment has struggled to maintain and although the District can use prior year ADA for revenue calculations, declining enrollment can create unique fiscal challenges as the level of expenditures (fixed costs such as P&L insurance, utilities, etc.) cannot reduce at the same rate as the level of revenues.

PETALUMA CITY SCHOOLS

BUDGET ASSUMPTIONS

2019-20 Preliminary Budget Assumptions

Local Control Funding Formula:

- **Average Daily Attendance (ADA):** Estimated P-2 ADA @ **6,244.78**
 - Total ADA 7112 (Increase of 86) Estimated Charter ADA @ **937.18**
 - Projected Enrollment 7549 (2396 TK-6; 1622 7-8; 3292 9-12; SDC 206; & NPS 33)
- Estimated Percentage of students who qualify for Free and Reduced Meal **42.37%**
Elementary and 35.02% Secondary
- LCFF - GAP funding at 100%
- Statutory Cost of Living Adjustment (COLA) ~ **3.26%**
- Education Protection Act Funds \$6,898,020 estimate. This is offset by State-aid and does not provide any additional revenue for the District(s)
- The budgets for In-Lieu Tax Transfers based on LCFF calculations for internal charter school transfer and for Live Oak Charter School
- The budget was revised for current tax projections

Funds included in the General Fund

- 01 PCS Elementary and Secondary District
- 02 6th Grade Academy Charter
- 03 Mary Collins at Cherry Valley Charter
- 04 Penngrove Elementary School
- 05 Gateway to College Charter
- 06 South County Consortium
- 07 Petaluma Accelerated Charter

Other Revenues:

- Lottery Funding (using Lottery ADA) was adjusted as follows:
 - Unrestricted (Non-Prop 20) **\$151** per annual ADA
 - Restricted (Prop 20) **\$53** per annual ADA
 - Slight reductions assumed due to Prior Year Lottery ADA
- Revenues for Mandated Cost Reimbursements Block Grant included \$473,144
- **One-time** State Funding \$0
- Other State revenue based on current estimates
 - State Reimbursement for assessments and testing based on actual receipts
 - Eliminate College Readiness Block Grant (one-time) (Restricted)
 - STRS On Behalf payments \$2,832,483
 - ASES Grant @233,805
 - State Mental Health Funds \$394,846 + Estimated Deferred Revenue \$230,000
 - State Workability Funds \$135,915 (Special Ed)
- Other Local Revenues included are as follows:
 - Update budget for Interest Earnings based on current interest rates/projections (\$324,000)
 - Reductions in Local Donations which are budgeted as received

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

- Childcare Center Fees \$175,000
- Parcel Tax \$1,205,000 (Secondary) \$770,000 (Elementary)
- Leases and Rentals \$150,000
- Estimated Pupil Transportation Revenues from Districts \$258,245
- Estimated Fuel Mechanics fees from City/Other Agencies \$350,000
- United Anglers Grant (Fish Hatchery) \$0 Site Allocations for staffing
- Estimated Live Oak 1% LCFF Calcs \$24,000
- Estimated Live Oak Special Ed Reimbursement \$122,918
- Estimated iPad Insurance Fee Collections \$350,000 (\$150,000/\$200,000)
- Federal and Local revenues for Special Education per February SELPA fiscal estimates \$3,265,000 (8792), \$1,585,000 (8181)
- Federal Mental Health \$843,526 (Board & Care Reimbursement)
- Title I \$539,500 + Est. Def Revenue \$59,300
- Title I CSI \$689,768 (One-time)
- Title II \$114,204
- Title III LEP \$103,423
- Title III Immigrant Ed \$10,573
- Title IV ESEA \$40,021
- Carl Perkins \$47,869K
- The contribution to Restricted Programs:
 - Special Education was increased based on current estimates for NPS/NPA, SOCC, staffing and other costs. \$10.4 million
 - Maintain 3% contribution to Routine Restricted Maint required by State \$2.76M
- The budgets for Federal, State and local restricted revenues have been reduced for 2018-19 deferred revenue/carryover.

Expenditures & Restricted Programs:

Staffing:

- Technology
 - 1.0 FTE Director of IT
 - 1.0 FTE Data Base Management Supervisor
 - 1.0 FTE Network Engineer
 - 6.0 FTE Technology support
- Maintenance & Operations
 - 1.0 FTE Director of Facilities & Maintenance
 - 1.0 FTE Assistant Director of Maintenance & Operations
 - 2.0 FTE Secretary M&O
 - Custodians 41.075 FTE
 - Groundworkers 7.0 FTE
 - Maintenance workers 10.0 FTE

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

- Pupil Transportation
 - 1.0 FTE Director of Transportation and Fleet Maintenance
 - 1.0 FTE Secretary Pupil Transportation
 - 9.1875 FTE Bus Drivers
 - .6 FTE Dispatcher; 2.0 FTE Bus/vehicle Mechanics
- Food Services
 - 1.0 FTE Director of Food Services
 - 1.0 FTE Secretary Food Service
 - .50 FTE Driver
 - 19.45 FTE Food Service workers
- K-12 Education Program
 - 13.0 FTE Principals + Adult Ed Principal
 - 7.6 FTE Assistant Principals + Adult Ed Assist. Principal
 - 14.5 FTE Senior Site Secretaries
 - 18.8125 FTE Other Site Clerical (Registrars, Clerk Typists, etc.)
 - 7.0625 FTE Bilingual Clerk Typists, etc. (LCFF Supplemental)
 - 16.54172 FTE Campus Supervisors/Security (1.0 FTE LCFF Supplemental)
 - Maintain 15.0 FTE Counselors for primary academic support to 7-12th grade programs (2.9 FTE LCFF Supplemental)
 - Maintain 9.2375 FTE MFT & Guidance Specialists (LCFF Supplemental & **Mental Health funds**)
 - College & Career 1.4375 FTE (.3875 FTE LCFF Supplemental)
 - TK-3 24:1 (Alternatively bargained language to 25:1) (58-59 FTE)
 - Under LCFF School-wide average of 24:1 grades K-3
 - 4-6 28:1 (41-42 FTE) (includes 2.0 FTE Parcel Tax over base)
 - 7-8 27.87 (includes prep period) Total District Allocation 59.1 FTE
 - 9-12 27.87 (includes prep period) Total District Allocation 65.8 FTE
 - TK-6 Music Teachers 4.0 FTE (Parcel Tax) .2 FTE PACS (LCFF Supplemental)
 - TK-6 Reading Specialists 4.0 FTE (LCFF Supplemental)
 - 3.7 FTE Certificated Spanish Teachers (2.2 FTE K-6 & 1.0 FTE 7-8) (LCFF Supplemental over base program allocation)
 - 3.3 FTE Certificated Bilingual Resource Teachers (BRT/ELRT) (LCFF Supplemental)
 - 2.8 FTE Certificated Math Teachers 2.6 FTE 7-12th (LCFF Supplemental over Base Program allocation)
 - .40 FTE Science (LCFF Supplemental over Base Program allocation)
 - .60 FTE STEM Teacher (LCFF Supplemental over Base Program allocation)
 - 6.0 FTE Career Technical Education
 - 4.0 FTE Librarians Certificated (Secondary) (Parcel Tax)
 - 5.575 FTE Classified Library Specialists (2.0 High School; 3.575 FTE K-8)

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

- Special Services
 - 1.0 FTE Director
 - 2.0 FTE Program Manager
 - 2.5 FTE Secretary
 - 9.5 FTE Special Education (SDC) Teachers
 - 31.75 FTE Resource Teachers
 - 3.1 FTE Full Inclusion
 - .50 FTE Adaptive PE + 1.5 FTE Behavior Specialists
 - 6.9 FTE Speech & Language Teacher
 - 7.4 FTE Psychologists
 - 3.0 FTE Nurse
 - 51,625 FTE Instructional Assistants

SOCC (Moderate to Severe Special Needs Program):

- 1.0 FTE Director
- 2.0 FTE Program Manager
- 1.25 FTE Secretary
- 22.7 FTE Certificated Teachers
- 2.0 FTE Psychologists
- .8 FTE Nurse
- 29.0625 FTE Instructional Assistants

Employee Benefits:

- H&W budgeted at Cap for all positions, including administrative
- STRS Rate @ 16.7% (increase of 5%) \$125,000 estimated increase
- PERS Rate @ 20.733% (increase of 2.532%) \$250,000 estimated increase
- OASDI Rate @ 6.2% (no change);
- Medicare Rate @ 1.45% (no change)
- SUI Rate @ .5% (no change)
- Workers Comp. Rate @ 2.% (decrease from 2.29%)

Site Allocations: Total \$789,760

- \$105 per CBEDS per school TK-6 (\$290,875)
- \$108 per CBEDS per school 7-8 (\$181,456)
- \$110 per CBEDS per school 9-12 (\$388,100)

Other Expenditures/information:

- Add Summer School
 - K-6 Title I \$26,000 - (LCFF Supplemental)\$ 9,385
 - 7-12 \$99,208 (LCFF Supplemental)

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

- CCSS aligned Materials
 - K-6 \$371,890 (LCFF Base/Prop 20 Lottery)
 - 7-12 \$434,000 (LCFF-LCAP) Base/Prop 20 Lottery
- CCSS - ELD aligned Materials \$15,000 (LCFF-LCAP) Supplemental
- District-wide Assessment System \$38,000 (Professional Contracts & release time) (LCFF-LCAP)
- Site LCFF Supplemental Allocations
 - K-6 \$73,700
 - 7-12 \$124,575
- Increases in Property & Liability Insurance \$190,000
- No change postage
- Increases due to increased enrollment for estimates for NPS/NPA costs
- Increase in Excess Cost Bill-back from SCOE \$200,000
- Transportation
 - Estimated increase in Special Education Transportation contract with First Student due to rate increases 7%
 - Potential savings from bus yard space opportunity with First Student
- Indirect rate 5%
- Increases in utilities including water, sewer, refuse, natural gas and electricity
- Capital Outlay budgets - Copier Replacement
- In the area of Indirect/Direct Costs, the budgets for Indirect on prior year carryover were reduced
 - Indirect on Cafeteria Fund \$109,760
 - Indirect on Adult Education Fund Programs \$85,198

Other Funds:

- Adult Education Fund 11
- Cafeteria Fund 13
- Deferred Maintenance Fund 14
- Building Fund 21 (Elementary Bond Program)
- Building Fund 22 (Secondary Bond Program)
- Capital Facilities Fund 25 (Elementary Developer Fees)
- Capital Facilities Fund 26 (Secondary Developer Fees)
- Reserve for Capital Outlay Fund 40 (Elementary)
- Reserve for Capital Outlay Fund 41 (Secondary)
- Bond Interest & Redemption Fund 51.

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

Reserves & Ending Fund Balance:

- Reserve for Economic Uncertainty
 - Currently, the PCS maintains the State required minimum reserve of 3%
- Board Designated
 - In addition to the 3% REU, the District has set aside an additional 2% reserve in order to be better prepared to respond to the potentially significant fluctuations in funding and/or expenditures
 - In addition, \$400,000 has been set aside in a Board Designated/Assigned account to enable the District to continue to fund the costs associated with the implementation of CCSS and specifically for curriculum adoptions
 - South County Consortium ending fund balance of \$955,852

All Other Funds:

- Estimated to have a positive ending fund balance
- Revenue projections for both the Cafeteria Fund and the Capital Facilities
 - Contribution of \$150,000

Parcel Tax Summary

Secondary Revenues \$1,175,000 + Estimated Carryover of \$40K

- Technology Technicians \$198,600
- Add 6.0 FTE High Schools \$591,000
- Library Services \$573,052 (Contribution of \$273,399 LCFF)
- Site Allocations Library/Tech/Music/Art \$208,600

Elementary Parcel Tax \$765,000 Revenues + Estimated Carryover of \$190,000

- Library Services \$131,132
- Reduce Class-size per PFT Contract 2.0 FTE \$230,000
- Art Docent K-6 \$44,000
- K-6 Music \$448,000
- Site Allocations for Technology \$25,431
- Technology supplies & Computer Replace \$133,000

PETALUMA CITY SCHOOLS BUDGET ASSUMPTIONS

Multi-year Projections:

Revenues:

- Flat enrollment projections for the next two years with no change in ADA
- Local Control Funding Formula
 - Assume COLA @ 3.0% (2020-21) and 2.8% (2021-22)
 - Assume same level of % FRM/EL unduplicated counts
 - Per LCFF Calcs for 2020-21 and 2021-22
- Federal and State Categorical programs
 - Unrestricted:
 - Eliminate Resource 3182 \$650,000
 - Add 2% COLA 2020-21 & 2021-22
 - Restricted:
 - Assume 2% COLA for Other State (2020-21 & 2021-22)
- No Change in Federal Revenue (2020-21 & 2021-22)
- Assume \$5,000 annual increase in Interest Earnings (2020-21 & 2021-22)
- Assume ongoing revenues for Mandated Block Grant at same level with growth (2020-21 & 2021-22)
- Assume no change in rates for Lottery Funds (Non-Prop 20 & Prop 20) (2020-21 & 2021-22)
- Assume increase in contribution to Special Education of approximately \$400,000/\$150,000 (2020-21 & 2021-22)
- Assume ongoing 3% contribution to RRM (2020-21 & 2021-22)
- Assume ongoing Parcel Tax Revenues (2020-21 & 2021-22)
- Assume no changes in Special Education revenues 1% COLA (2020-21 & 2021-22)
- Other Local Revenues (not including Parcel Tax)
 - Assume no change in local revenues - unrestricted
 - Assume no change in restricted local grants at this time. If funding changes, or is reduced/eliminated, expenditures will be adjusted accordingly

Expenditures:

- Assume step & column for both certificated and classified personnel at approximately 1% (2020-21 & 2021-22)
- Assume increases of \$250,000/\$200,000 per year due to PERS potential rate increases
- Assume no change in rates for driven costs at this time except STRS
 - Assume increases of \$300,000 in 2020-21 and \$100,000 in 2021-22 due to rate changes (unrestricted/restricted)
 - 18.1% 2020-21
 - 17.10% 2021-22 (1% Decr.)
- Assume increase in employee benefits due to step & column & and fluctuations in H&W benefits \$75,000/\$85,000
- Assume **decrease** in one-time Materials & Supplies expenditures supported by site carryover, Federal & State deferred revenue and Parcel Tax budgets (\$500,000 Restricted)

2019-20 Budget Adoption Reserves
PETALUMA CITY SCHOOLS w/ ALL CHARTERS and SOCC

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

- The minimum recommended reserve for economic uncertainties;
- The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and
- A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

		2019-20
Total General Fund Expenditures & Other Uses		\$ 91,968,161
Minimum Reserve requirement	3%	\$ 2,759,048
General Fund Combined Ending Fund Balance		\$ 9,609,305
Special Reserve Fund Ending Fund Balance		\$ -
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)		\$ 27,200
Restricted		\$ 1
Committed		\$ -
Assigned		\$ 3,195,216
Reserve for economic uncertainties		\$ 2,759,048
Unassigned and Unappropriated		\$ 3,627,839
Subtotal Assigned, Unassigned & Unappropriated		<u>\$ 9,582,103</u>
Total Components of ending balance		<u>\$ 9,609,304</u>
Assigned & Unassigned balances above the minimum reserve requirement		<u><u>\$ 6,823,055</u></u>

Statement of Reasons
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:
<i>South County Consortium (SOCC) Reserves \$955,852</i>
<i>Common Core State Standards implementation for one-time costs associated with this implementation \$400,000</i>
<i>2% Additional Reserves for Economic Uncertainty for a total of 5% \$1,839,364</i>
<i>Maintaining adequate cash flow flexibility \$3 million</i>
<i>Special Education Contingency \$700,000</i>

PETALUMA CITY SCHOOLS
BUDGET ASSUMPTIONS *(Multi-year Projections)*

- Eliminate CSI Funding and related expenditures 1-7 \$650,000
- Add 2% CPI both years

- Reduce services & other operating expenditures supported by carryover, Federal & State deferred revenue and Parcel Tax budgets
 - One-time State & Federal for prior year carryover for numerous categorical programs including parcel tax \$690,000 - restricted
 - Assume increases of 1-2% CPI (2020-21 & 2021-22) restricted
- Assume ongoing capital outlay expense
 - Copier/equipment replacement costs \$60,000 per year Unrestricted
 - No Capital Outlay in Restricted in subsequent years
- Reduce Indirect costs due to reduction of carryover and one-time funds
- Assume no change in Indirect Cost Rate (2020-21 & 2021-22)
- Assume ongoing fee-for-service costs from SCOE (2020-21 & 2021-22)

Other Adjustments (Line 10)

- None

Ending Fund Balance & Reserves:

- Assume no change in Revolving Fund account (2020-21 & 2021-22)
- Assume ongoing 3% reserve for economic uncertainty (2020-21 & 2021-22)
- Board Assigned:
 - Maintain additional 2% reserve (\$1,837,693 & \$1,858,273)
 - Maintain South County Consortium ending fund balance of \$1,096,000/\$1,236,000
- Assume continued positive ending fund balance in General Fund

PETALUMA CITY SCHOOLS PRELIMINARY ENROLLMENT PROJECTIONS
 INCLUDING CHARTER SCHOOLS AND SOUTH COUNTY CONSORTIUM
 PRELIMINARY BUDGET 2019-20
 June 7, 2019

GRADES	PER CBEDS (INCLUDES SDC, HH, & NPS)												PROJECTION																					
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	MONTH 8 2018-19	2019-20	2020-21	2021-22	2022-23																
TK-K	338	342	351	360	358	379	352	374	358	335	364	347	TK	105	107	100	100	100																
1	339	340	356	351	366	369	361	349	345	308	309	310	375	320	318	320	320	320																
2	350	315	348	347	346	377	376	359	345	343	311	313	295	303	336	318	320	320																
3	323	341	316	360	341	347	374	378	362	333	341	324	315	299	308	336	320	320																
4	331	322	334	322	357	345	351	372	357	358	352	351	326	321	313	308	318	320																
5	305	338	304	322	327	354	346	338	375	366	376	359	360	325	335	313	308	318																
6	311	294	350	297	329	330	382	372	359	405	388	391	388	330	325	313	308	336																
7	865	868	851	868	849	842	838	880	890	787	872	877	831	355	351	335	313	308																
8	946	868	857	932	872	852	826	840	884	801	801	872	836	801	808	828	841	838																
9	1063	1012	904	928	892	890	855	847	877	901	795	871	871	802	796	808	828	841																
10	1044	1062	1020	911	896	899	889	875	877	846	867	774	867	834	851	816	808	828																
11	901	957	996	952	814	828	830	800	836	836	842	812	875	739	880	815	796	808																
12	801	812	832	883	887	736	721	749	758	815	856	870	851	811	740	875	815	796																
UNGRADED	7917	7854	7792	7833	7634	7548	7501	7533	7601	7492	7500	7480	7434	7216	7306	7311	7259	7170	7169															
														SDC	210	210	210	210	210	210	210	210	210	210	210	210	210							
														HH	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
														NPS	34	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33
														TOTAL ENROLLMENT MONTH 7					7472	7549	7554	7502	7413	7412										
														(28)	77	5	(52)	(89)	(1)															

PEALUMA JOINT UNION HIGH

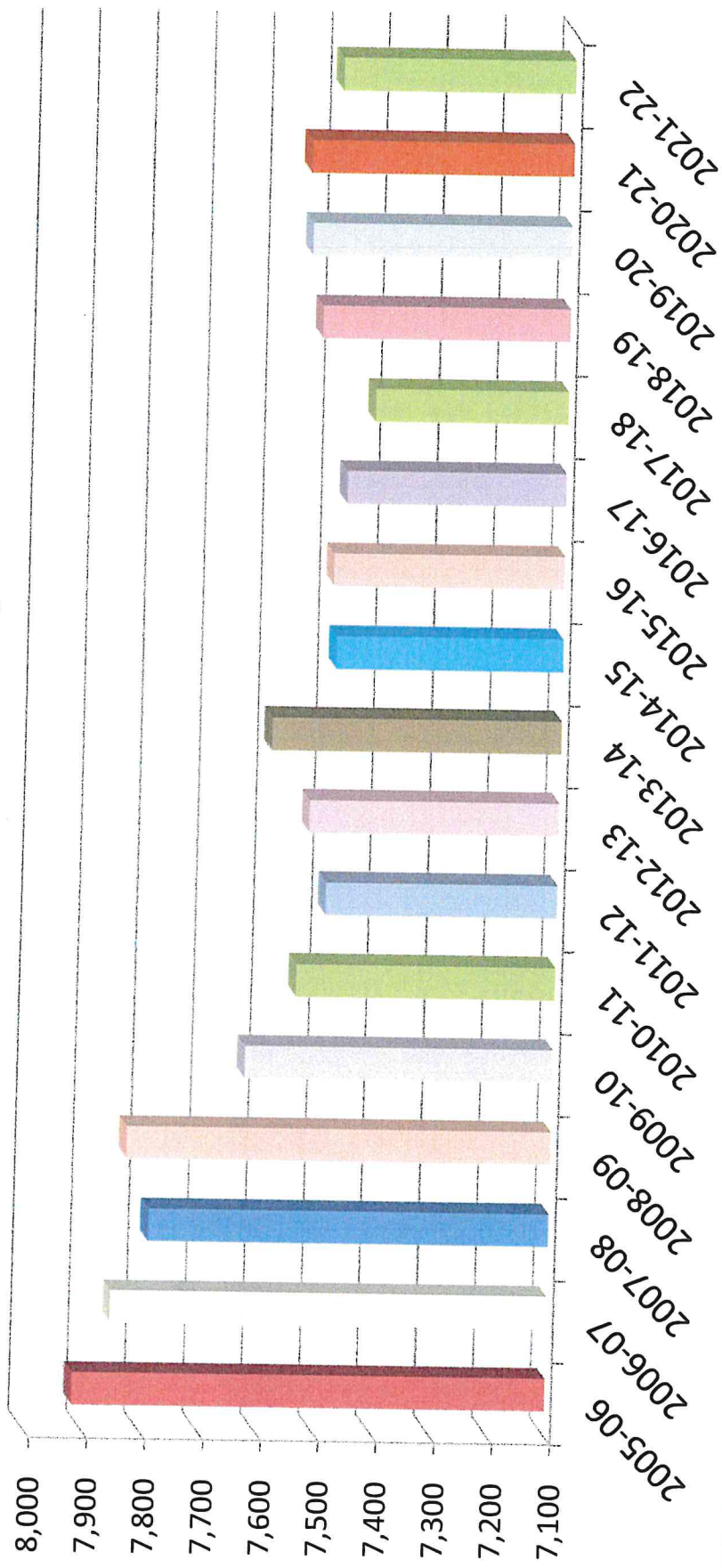
NOTES:

1. COMPARED TO FEEDER DIST. COMBINED
2. 1st YEAR OF KINDER PROGRAM (TRANSITIONAL KINDER)
3. FIRST YEAR OF TK WAS 2012-13 (3-YEAR IMPLEMENTATION)
4. 2015-16 NPS = 36 FOR A TOTAL ENROLLMENT TK-12 OF 7,500
5. TK/KINDER ASSUMES SAME LEVEL OF TK (69) IN SUBSEQUENT YEARS
6. 1ST GRADE ASSUMES ADJ OF NET 50 (69 TK STAY IN K AND ADD 19)
7. ASSUME ATTRITION OF @ 8TH GRADE

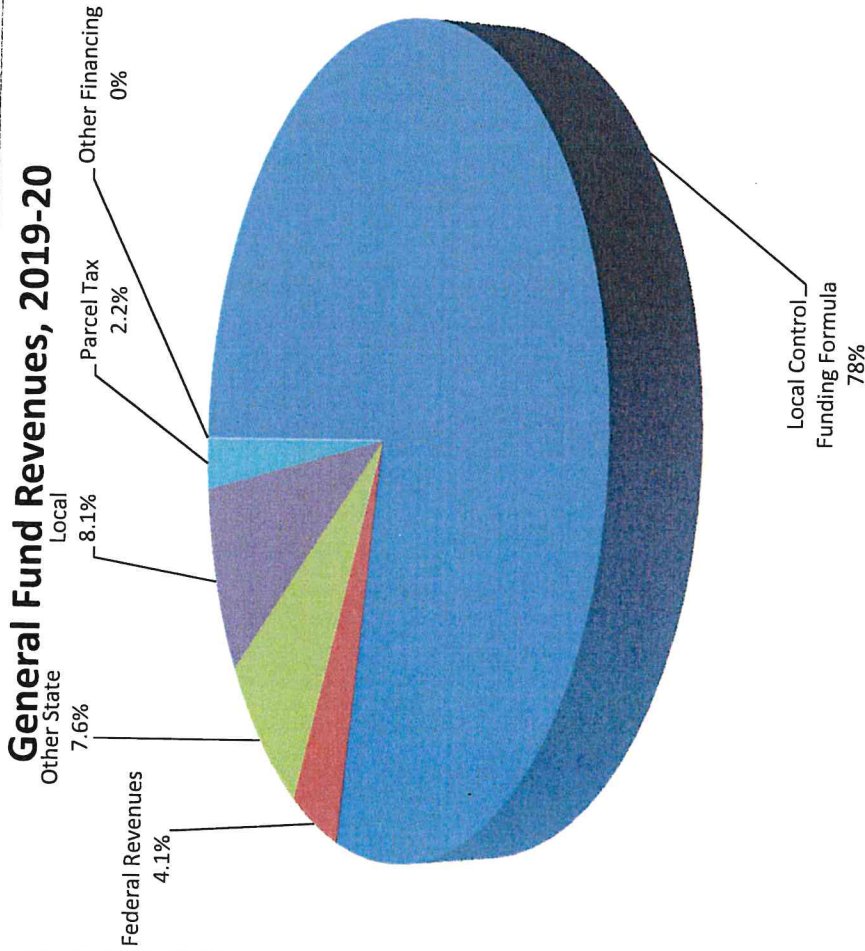
GRADES	2018-19	2019-20	2020-21	2021-22	2022-23
TK-3	32	7	12	(16)	2
4-6TH	1	(38)	(17)	1	5
7-8TH	(16)	(18)	32	33	10
9-12TH	71	61	(79)	(7)	(18)
	88	12	(52)	11	(1)

Prepared: May 31, 2019

Enrollment History and Projections



Petaluma City Schools General Fund Revenues, 2019-20



General Fund Sources (in millions)	
LCFF	\$70,829,988.0
Federal Revenues	\$3,690,578.0
Other State	\$6,939,254.0
Local	\$7,342,200.0
Parcel Tax	\$1,975,000.0
Other Financing	\$0.0
Total Revenues	\$90,777,020

Public education, unlike any other public agency, receives most of its revenue based on the population it serves; this was historically accomplished through revenue limit calculations. Five years ago the State of California implemented sweeping changes to K-12 funding: Revenue Limit calculations have been eliminated along with the majority of State categorical programs including Economic Impact aid and K-3 Class Size Reduction, and have been replaced by Local Control Funding Formula (LCFF).

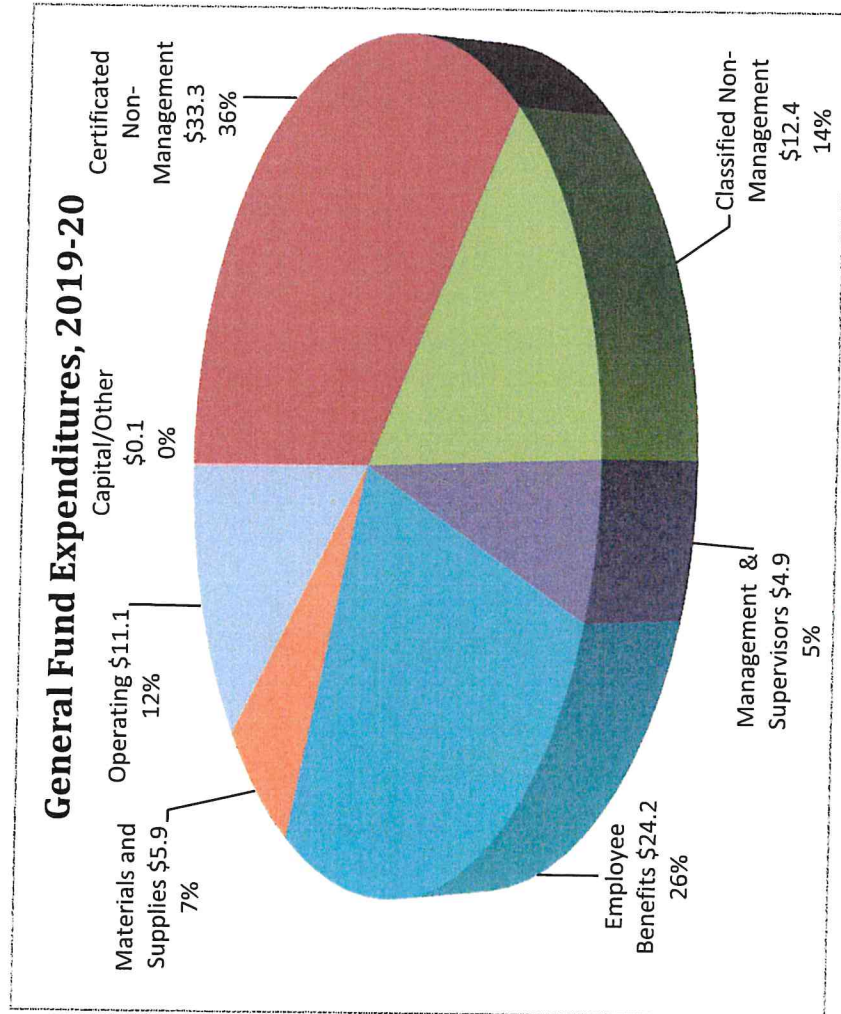
The second largest source of revenue is typically state categorical income, which must be spent for selected state-determined programs. The majority of these funds, however, have been reduced or eliminated under the LCFF. The largest categorical program continues to be Special Education Services which is funded by a combination of state, federal, and local contributions from the General Fund.

Federal income is a small portion of the entire district income picture and this piece of the "pie" is primarily for special education (IDEA), Title I, Title II, and Title III. It also includes Mental Health funds, Carl Perkins, and Federal Special Education Preschool grants for South County Consortium. Most of the federal income is restricted because it must be expended for purposes that are determined by the grantor rather than the local Board of Education.

Petaluma City Schools General Fund Expenditures

Most of the District's expenditures are committed to salaries and benefits for employees of the District. It takes people to teach our students and in Petaluma City Schools over 82.8% of the District's budgeted expenditures are for the services of District employees.

It takes people to teach students and 81.3% of the District's total expenditures are committed to the employees of the District



Employee salaries are divided into three separate line items: certificated, management, and classified employees. Certificated employees include teachers, counselors, nurses, librarians, psychologists, and others who provide services that require credentials from the State of California. Management employees include principals, vice principals, instructional leaders, classified management, personnel and District superintendents.

Classified employees, the District's support personnel, include secretaries, accountants, technicians, instructional assistants, maintenance workers, and custodial staff.

Health and welfare benefits represent an additional 45% of the District's payroll for expenses in areas such as medical, dental, and life insurance plans, retirement, and workers' compensation expenses.

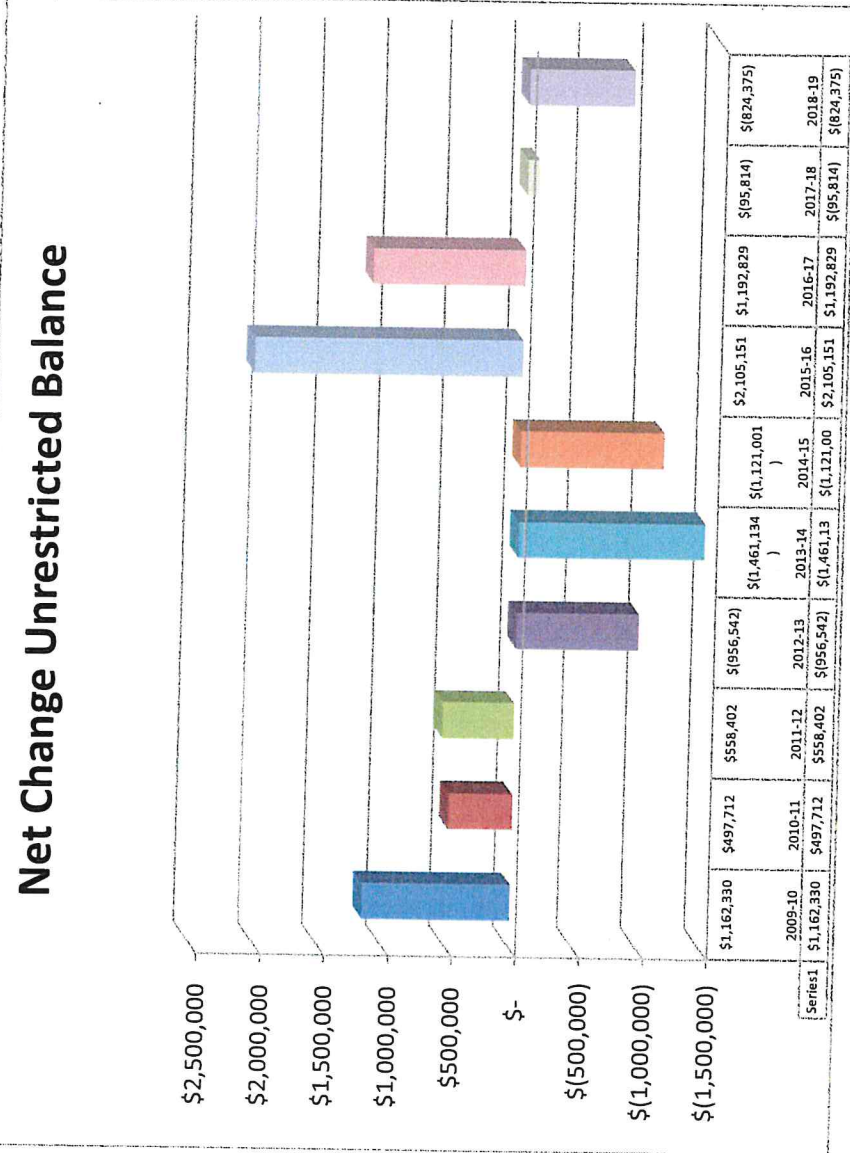
General Fund Expenditures (in millions)	
Certificated Non-Management	\$33.3
Classified Non-Management	\$12.4
Management & Supervisors	\$4.9
Employee Benefits	\$24.2
Materials and Supplies	\$5.9
Operating	\$11.1
Capital/Other	\$0.1
Total Expenditures	\$91.9
Ending Balance	\$10.0
Total General Fund	\$101.9

Petaluma City Schools

Net Change in Unrestricted Ending Balance, 2009-10 to 2018-19

Net Change in the unrestricted balance over the course of years provides a picture of District fiscal strengths/weaknesses

Net Change Unrestricted Balance



Examining a school district's unrestricted Net Ending Balance over a series of years provides an overview of its fiscal health and stability. While examining the current year's unrestricted balance is an essential part of good fiscal management, examining the balance over the course of several years offers a broader evaluation of fiscal strengths and weaknesses.

The Unrestricted Net Ending Balance—the year-end balance reflecting funds that can be spent as the local agency determines—is the single-most watched characteristic of a district's fiscal health. Districts are required to have minimum balances available to meet potential emergency needs, so ensuring adequate balances are available at the end of the year is an essential aspect of district fiscal management.

This chart reflects the District's net change in the Unrestricted Net Ending Balance. A positive number (above the centerline in the graph) reflects that the District had more unrestricted expenditures than income in that particular fiscal year.

A change in the Net Ending Fund Balance, either positive or negative, is of concern if it continues over a number of years. A consistent, consciously applied deficit in a budget may be appropriate to reduce district reserves. On the other hand, multi-year positive or negative numbers need to be examined to ensure that the district is on a prudent fiscal path, conscientiously addressing fiscal issues.

In 2018-19, the Governor's May Revise to the State Budget proposal did include one-time funds for local K-12 School Districts; In 2015-16, through 2018-19, the State provided a significant level of one-time funds, which increased the Ending Fund Balance initially, masking the ongoing structural deficit that is evident in the prior 3 fiscal years. Without these one-time revenues, the District would have reflected deficits in 2015-16, 2016-17, 2017-18, and 2018-19.

SSC School District and Charter School Financial Projection Dashboard 2019-20 Governor's May Revision

This version of School Services of California, Inc., (SSC) Financial Projection Dashboard is based on the 2019-20 Governor's May Revision proposal. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2018-19 Base Grants	\$7,459	\$7,571	\$7,796	\$9,034
COLA at 3.26%	\$243	\$247	\$254	\$295
2019-20 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$801	–	–	\$243
2019-20 Adjusted Base Grants	\$8,503	\$7,818	\$8,050	\$9,572
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DARTBOARD FACTORS					
Factors	2018-19	2019-20	2020-21	2021-22	2022-23
Department of Finance Gap Funding Percentage	100.00%	–	–	–	–
COLA ¹	3.70%	3.26%	3.00%	2.80%	3.16%

PLANNING FACTORS						
Factors		2018-19	2019-20	2020-21	2021-22	2022-23
Statutory COLA ²		2.71%	3.26%	3.00%	2.80%	3.16%
California CPI		3.64%	3.38%	3.16%	3.05%	3.13%
California Lottery ³	Unrestricted per ADA	\$151	\$151	\$151	\$151	\$151
	Restricted per ADA	\$53	\$53	\$53	\$53	\$53
Mandate Block Grant (District)	Grades K-8 per ADA	\$31.16	\$32.18	\$33.15	\$34.08	\$35.16
	Grades 9-12 per ADA	\$59.83	\$61.94	\$63.80	\$65.59	\$67.66
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$16.33	\$16.86	\$17.37	\$17.86	\$18.42
	Grades 9-12 per ADA	\$45.23	\$46.87	\$48.28	\$49.63	\$51.20
One-Time Discretionary Funds per ADA		\$184	–	–	–	–
Interest Rate for Ten-Year Treasuries		2.70%	2.85%	2.70%	2.80%	2.90%
CalPERS Employer Rate ⁴		18.062%	20.733%	23.60%	24.90%	25.70%
CalSTRS Employer Rate ⁵		16.28%	16.70%	18.10%	17.80%	17.80%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$67,000 ⁶	0 to 300
The greater of 4% or \$67,000 ⁶	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹2018-19 rate includes statutory COLA of 2.71% plus an augmentation of 0.99% represented by an additional \$670 million for school districts and charter schools. County offices of education receive only the statutory COLA.

²Applies to Special Education, Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education and Mandate Block Grant.

³Rates are anticipated to increase once the Lottery Commission releases its revenue estimate in late May 2019.

⁴California Public Employees' Retirement System (CalPERS) rate is final for 2018-19 and 2019-20 fiscal years.

⁵California State Teachers' Retirement System (CalSTRS) rates for 2019-20 and beyond are subsidized based on the Governor's Budget Proposal.

⁶Rate adjusts upward to \$69,000 beginning in 2019-20.

PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2019-20

ADOPTED BUDGET

		UNRESTRICTED				
		Budget Revision #3 6/11/2019 (A)	Preliminary Budget 19-20 6/11/2019 (B)	Adopted Budget 6/25/2019 (C)	Variance (C) - (B) (D)	Comments
		7182	7268	7268	(0)	Est. 19-20 P-2 ADA
BEGINNING FUND BALANCE:		\$10,434,819	\$9,610,444	\$9,610,444	\$0	
REVENUES						
Revenue Limit						
8011	State Aid	\$25,107,418	\$27,584,454	\$27,584,454	\$0	Recalculate LCFF for ADA Estimates, FRM/ELD percentages, and tax estimates and information in the May Revise
8012	Education Protection Account	\$6,403,393	\$6,898,020	\$6,898,020	\$0	
8019	State Aid - Prior Year	\$9,000	\$0	\$0	\$0	
8021	Homeowners Exemptions	\$245,720	\$250,000	\$250,000	\$0	
8029	Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041	Secured	\$31,222,193	\$31,500,000	\$31,500,000	\$0	
8042	Unsecured	\$1,192,446	\$1,175,000	\$1,175,000	\$0	
8043	Prior Year Taxes	\$0	\$0	\$0	\$0	
8044	Supplemental	\$902,000	\$902,000	\$902,000	\$0	
8045	ERAF	\$2,315,155	\$2,400,000	\$2,400,000	\$0	
8047	Community Redevelopment Funds	\$1,233,659	\$800,000	\$800,000	\$0	
8082	Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091	All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096	Transfers to Charter Schools In-Lieu T	(\$1,423,932)	(\$1,463,724)	(\$1,463,724)	\$0	
8097	Property Tax Transfers	\$0	\$0	\$0	\$0	
Total LCFF Revenues		\$67,207,052	\$70,045,750	\$70,045,750	\$0	
Federal Revenues						
8181	Spec Ed Entitlement (IDEA)	\$0	\$0	\$0	\$0	SOCC MAA funds - est.
8182	Spec Ed Discretionary Grant	\$0	\$0	\$0	\$0	
8290	All Other Federal Revenue	\$13,098	\$10,000	\$10,000	\$0	
Total Federal Revenues		\$13,098	\$10,000	\$10,000	\$0	
State Revenues						
8550	Mandated Cost Reimbursements	\$1,620,323	\$473,144	\$473,144	\$0	Eliminate One-time State Fds
8560	Lottery (Non-Prop 20)	\$1,140,049	\$1,136,281	\$1,136,281	\$0	
8590	All Other State Revenues	\$23,000	\$23,000	\$23,000	\$0	
Total State Revenues		\$2,783,372	\$1,632,425	\$1,632,425	\$0	
Local Revenues						
8621	Parcel Tax	\$0	\$0	\$0	\$0	Per current estimates
8650	Leases and Rentals	\$148,548	\$155,000	\$155,000	\$0	
8660	Interest Earnings	\$298,500	\$324,000	\$324,000	\$0	
8675	Transportation Fees	\$0	\$0	\$0	\$0	
8677	Interagency Services Between LEAs	\$301,634	\$333,845	\$333,845	\$0	Adj Transportation Billback
8689	All Other Fees & Contracts	\$22,700	\$24,000	\$24,000	\$0	
8699	Other Local Revenues	\$732,683	\$160,205	\$160,205	\$0	Local donations
8792	Transfer of Apportionment from COE	\$0	\$0	\$0	\$0	
Total Local Revenues		\$1,504,065	\$997,050	\$997,050	\$0	
TOTAL REVENUES		\$71,507,587	\$72,685,225	\$72,685,225	\$0	
OTHER FINANCING SOURCES						
8919	All Other Interfund Transfers In	\$0	\$0	\$0	\$0	Adj to balance contributions
8972	Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980	Contributions to Restricted Prgs	(\$15,479,363)	(\$15,372,029)	(\$15,335,450)	\$36,579	
8997	Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	\$0	
8998	Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources		(\$15,479,363)	(\$15,372,029)	(\$15,335,450)	\$36,579	
TOTAL REVENUES & OTHER SOURCES		\$56,028,224	\$57,313,196	\$57,349,775	\$36,579	

**PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2019-20
ADOPTED BUDGET**

		UNRESTRICTED				Comments
		Budget Revision #3 6/11/2019 (A)	Preliminary Budget 19-20 6/11/2019 (B)	Adopted Budget 6/25/2019 (C)	Variance (C) - (B) (D)	
EXPENDITURES						
Certificated Salaries						
1100	Certificated Instructional	\$23,188,961	\$23,412,970	\$23,412,970	\$0	Step & column
1200	Certificated Support	\$1,426,440	\$1,441,186	\$1,441,186	\$0	Step & column
1300	Administrative	\$3,203,372	\$3,305,361	\$3,305,361	\$0	Step & column/ Sub costs
1900	Other Certificated	\$134,646	\$129,953	\$129,953	\$0	Step & column
	Total Certificated Salaries	\$27,953,419	\$28,289,470	\$28,289,470	\$0	
Classified Salaries						
2100	Instructional Assist	\$189,077	\$189,831	\$189,831	\$0	Step & Column
2200	Classified Support	\$2,702,890	\$2,717,641	\$2,717,641	\$0	Step & Column
2300	Administrative	\$672,283	\$687,292	\$687,292	\$0	Step & Column
2400	Clerical Salaries	\$3,039,167	\$3,010,134	\$3,010,134	\$0	Step & Column
2900	Other Classified	\$1,313,903	\$1,282,837	\$1,282,837	\$0	Step & Column
	Total Classified Salaries	\$7,917,320	\$7,887,735	\$7,887,735	\$0	
Employee Benefits						
3100	STRS	\$4,501,483	\$4,638,109	\$4,638,109	\$0	STRS Increases 16.70%
3200	PERS	\$1,331,555	\$1,573,427	\$1,573,427	\$0	PERS Increases 20.733%
3300	OASDI/Medicare	\$974,919	\$1,029,332	\$1,029,332	\$0	6.2% OASDI/1.45% Medica.
3400	Health & Welfare	\$6,787,583	\$6,986,982	\$6,986,982	\$0	Open Positions
3500	State Unemployment Ins	\$17,654	\$18,028	\$18,028	\$0	0.05%
3600	Workers Comp	\$823,533	\$803,221	\$803,221	\$0	2%
3700	Retiree Benefits	\$16,420	0	\$16,420	\$16,420	Former Retiree/Supt.
3900	Cash In Lieu/Other	\$24,763	\$25,435	\$25,435	\$0	
	Total Employee Benefits	\$14,477,910	\$15,074,534	\$15,090,954	\$16,420	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$438,028	\$349,350	\$349,350	\$0	Per LCAP/Lottery
4200	Books & Reference Materials	\$33,571	\$26,385	\$26,385	\$0	One-time Site Carryover
4300	Materials & Supplies	\$1,578,534	\$1,166,478	\$1,166,478	\$0	One-time Site Carryover
4400	Non-Capital Furniture & Equip	\$243,253	\$205,278	\$205,278	\$0	One-time Site Carryover
	Total Materials & Supplies	\$2,293,386	\$1,747,491	\$1,747,491	\$0	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$808,120	\$863,300	\$863,300	\$0	First Student Contract
5200	Travel & Conferences (Mileage)	\$186,089	\$147,841	\$147,841	\$0	
5300	Dues & Memberships	\$25,991	\$29,150	\$29,150	\$0	
5400	Insurance	\$553,633	\$744,600	\$744,600	\$0	Increases from RESIG
5500	Utilities	\$1,216,052	\$1,300,965	\$1,300,965	\$0	Projected increases
5600	Rentals, Leases & Repairs	\$381,015	\$364,004	\$364,004	\$0	
5700	Direct Cost Transfers	\$196,188	\$308,225	\$308,225	\$0	Incr. Fuel Costs/Transp.
5800	Professional Consult/Other Services	\$96,323	\$68,973	\$68,973	\$0	One-time site carryover
5802-5809	Special Education Contracts	\$0	\$0	\$0	\$0	
5810	Non-Public School (NPS)	\$0	\$0	\$0	\$0	
5811	Non-Public Agency (NPA)	\$0	\$0	\$0	\$0	
5813	Non-Capital A/E Fees	\$0	\$0	\$0	\$0	
5817/8	SCOE Contracts	\$90,000	\$100,000	\$100,000	\$0	
5821	Audit Cost	\$51,000	\$49,000	\$49,000	\$0	New contract
5822	Election Fees	\$47,038	\$0	\$0	\$0	Board Election Costs
5823	Legal Fees	\$187,300	\$176,200	\$176,200	\$0	
5825	Advertisement Costs	\$23,705	\$20,705	\$20,705	\$0	
5830	Professional Consulting Services	\$39,705	\$36,210	\$36,210	\$0	
5839	Other Fees	\$91,050	\$77,980	\$77,980	\$0	
5840	Computer Tech Related Services	\$6,507	\$6,551	\$6,551	\$0	
5845	Field Trips	\$173,932	\$7,075	\$7,075	\$0	One-time site carryover
5849	Other Contract Services	\$377,640	\$331,630	\$331,630	\$0	One-time site carryover
5850	Other Operating Expenditures	\$234,183	\$183,905	\$183,905	\$0	Gateway to College
5860-65	Other Employment Costs	\$28,690	\$28,190	\$28,190	\$0	

PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2019-20

		UNRESTRICTED				Comments
		Budget Revision #3 6/11/2019 (A)	Preliminary Budget 19-20 6/11/2019 (B)	Adopted Budget 6/25/2019 (C)	Variance (C) - (B) (D)	
ADOPTED BUDGET						
EXPENDITURES (continued)						
5870	Damages, Claims, Losses	\$0	\$0	\$0	\$0	
5880	Other Administrative Charges	\$670	\$220	\$220	\$0	
5900	Communications/Telephone	\$164,480	\$170,534	\$170,534	\$0	
	Total Svcs & Other Operating Exp	\$4,979,311	\$5,015,258	\$5,015,258	\$0	
Capital Outlay						
6100	Land Improvements	\$0	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$0	\$0	\$0	\$0	
6500	Capital Equipment Replace	\$68,751	\$54,078	\$54,078	\$0	Copier replacement
	Total Capital Outlay	\$68,751	\$54,078	\$54,078	\$0	
Indirect/Direct Cost						
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$0	\$0	\$0	\$0	
7281	All Other Transfers to District/Ch	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	(\$725,555)	(\$747,503)	(\$689,112)	\$58,391	Indirect rate @ 5%
7350	Indirect Cost - InterFund	(\$209,540)	(\$209,540)	(\$194,958)	\$14,582	Indirect rate FD 13 @ 5%
	Total Indirect	(\$935,095)	(\$957,043)	(\$884,070)	\$72,973	
TOTAL EXPENDITURES		\$56,755,002	\$57,111,523	\$57,200,916	\$89,393	
OTHER FINANCING USES						
7438	Debt Service - Principal	\$0	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$97,597	\$150,000	\$150,000	\$0	
	Total Financing Uses:	\$97,597	\$150,000	\$150,000	\$0	
TOTAL EXPENDITURES & OTHER USES		\$56,852,599	\$57,261,523	\$57,350,916	\$89,393	
EXCESS OF REVENUES OVER EXPENSE		(\$824,375)	\$51,673	(\$1,141)	(\$52,814)	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
	Revolving Cash	\$31,200	\$27,200	\$27,200	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	
RESTRICTED		\$0	\$0	\$0	\$0	
COMMITTED		\$0	\$0	\$0	\$0	
ASSIGNED						
	Board Designated:					
	2% REU	\$1,881,615	\$1,707,565	\$1,839,364	\$131,799	
	One-time - Pension Contingency	\$0	\$0	\$0	\$0	
	South County Consortium SOCC	\$810,152	\$955,852	\$955,852	\$0	
	Local Site Donations	\$0	\$0	\$0	\$0	
	Curriculum Adoptions	\$700,000	\$400,000	\$400,000	\$0	
UNASSIGNED						
	Reserve for Economic Uncertainties Available	\$2,822,423	\$2,756,363	\$2,759,048	\$2,685	3% State Req. Reserve
		\$3,365,054	\$3,815,139	\$3,627,839	(\$187,300)	
TOTAL ENDING FUND BALANCE:		\$9,610,444	\$9,662,119	\$9,609,303	(\$52,816)	

The page intentionally left blank

PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2019-20

ADOPTED BUDGET

	RESTRICTED				Comments
	Budget Revision #3 6/11/2019 (A)	Preliminary Budget 19-20 6/11/2019 (B)	Adopted Budget 6/25/2019 (C)	Variance (C) - (B) (D)	
	7182	7268	7268	0	
BEGINNING FUND BALANCE:	\$4,913,125	\$1,190,001	\$1,190,001	\$0	
REVENUES					
Revenue Limit					
8011 State Aid	\$0	\$0	\$0	\$0	
8012 Education Protection Account	\$0	\$0	\$0	\$0	
8019 State Aid - Prior Year	\$0	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$0	\$0	\$0	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$0	\$0	\$0	\$0	
8042 Unsecured	\$0	\$0	\$0	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	
8044 Supplemental	\$0	\$0	\$0	\$0	
8045 ERAF	\$0	\$0	\$0	\$0	
8047 Coomunity Redevelopment Fds	\$0	\$0	\$0	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter Schools In-Lieu	\$0	\$0	\$0	\$0	
8097 Property Tax Transfers	\$816,087	\$784,238	\$784,238	\$0	
Total Revenue Limit	\$816,087	\$784,238	\$784,238	\$0	
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$1,556,974	\$1,585,000	\$1,585,000	\$0	
8182 Spec Ed Discretionary Grant	\$491,529	\$490,920	\$490,920	\$0	
8290 All Other Federal Revenue	\$1,238,465	\$1,604,658	\$1,604,658	\$0	
Total Federal Revenues	\$3,286,968	\$3,680,578	\$3,680,578	\$0	
State Revenues					
8550 Mandated Cost Reimbursements	\$0	\$0	\$0	\$0	
8560 Lottery (Prop 20)	\$426,625	\$401,500	\$401,500	\$0	Reduce for PY adjustments
8590 All Other State Revenues	\$5,295,675	\$4,905,329	\$4,905,329	\$0	Reduce One-time Carryover
Total State Revenues	\$5,722,300	\$5,306,829	\$5,306,829	\$0	
Local Revenues					
8621 Parcel Tax	\$1,960,000	\$1,975,000	\$1,975,000	\$0	Current Estimates
8650 Leases and Rentals	\$0	\$0	\$0	\$0	
8660 Interest Earnings	\$0	\$0	\$0	\$0	
8675 Transportation Fees	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LEAs	\$1,498,107	\$1,574,699	\$1,574,699	\$0	SOCC Billback
8689 All Other Fees & Contracts	\$556,000	\$545,000	\$545,000	\$0	Fuel Charges
8699 Other Local Revenues	\$1,150,445	\$960,451	\$960,451	\$0	Reduce for Athletics & Other donate
8792 Transfer of Apportionment from COE	\$3,035,772	\$3,265,000	\$3,265,000	\$0	Per SCOE Est. for AB602 Spec Ed
Total Local Revenues	\$8,200,324	\$8,320,150	\$8,320,150	\$0	
TOTAL REVENUES	\$18,025,679	\$18,091,795	\$18,091,795	\$0	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$15,479,363	\$15,335,450	\$15,335,450	\$0	Contribution to Spec Ed.& RRM & SOCC
8997 Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$15,479,363	\$15,335,450	\$15,335,450	\$0	
TOTAL REVENUES & OTHER SOURCES	\$33,505,042	\$33,427,245	\$33,427,245	\$0	

PETALUMA CITY SCHOOLS

GENERAL FUND 01

FISCAL YEAR 2019-20

ADOPTED BUDGET

RESTRICTED

		Budget Revision #3 6/11/2019 (A)	Preliminary Budget 19-20 6/11/2019 (B)	Adopted Budget 6/25/2019 (C)	Variance (C) - (B) (D)	Comments
EXPENDITURES						
Certificated Salaries						
1100	Certificated Instructional	\$7,015,415	\$6,875,257	\$6,875,257	\$0	Increase in Speech from NPA
1200	Certificated Support	\$1,223,444	\$1,119,989	\$1,119,989	\$0	Increase in Support Services - NPA
1300	Administrative	\$601,606	\$661,746	\$661,746	\$0	
1900	Other Certificated	\$7,000	\$302,521	\$302,521	\$0	
	Total Certificated Salaries	\$8,847,465	\$8,959,513	\$8,959,513	\$0	
Classified Salaries						
2100	Instructional Assist	\$2,683,558	\$2,786,326	\$2,786,326	\$0	
2200	Classified Support	\$1,362,586	\$1,457,268	\$1,457,268	\$0	
2300	Administrative	\$234,292	\$241,300	\$241,300	\$0	
2400	Clerical Salaries	\$300,804	\$326,958	\$326,958	\$0	
2900	Other Classified	\$560,136	\$605,550	\$605,550	\$0	
	Total Classified Salaries	\$5,141,376	\$5,417,402	\$5,417,402	\$0	
Employee Benefits						
3100	STRS	\$4,224,819	\$4,290,970	\$4,290,970	\$0	STRS Increases 16.70%
3200	PERS	\$879,501	\$1,102,072	\$1,102,072	\$0	PERS Increases 20.733%
3300	OASDI/Medicare	\$497,443	\$527,151	\$527,151	\$0	6.2% OASDI/1.45% Medica.
3400	Health & Welfare	\$2,695,649	\$2,900,655	\$2,900,655	\$0	Open Positions
3500	State Unemployment Ins	\$6,931	\$6,883	\$6,883	\$0	0.05%
3600	Workers Comp	\$325,410	\$318,976	\$318,976	\$0	2.00%
3700	Retiree Benefits	\$0	\$0	\$0	\$0	
3900	Cash In Lieu/Other	\$6,803	\$6,174	\$6,174	\$0	
	Total Employee Benefits	\$8,636,556	\$9,152,881	\$9,152,881	\$0	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$773,107	\$549,490	\$549,490	\$0	Adj for carryover and one-time grants
4200	Books & Reference Materials	\$103,662	\$40,760	\$40,760	\$0	Adj for carryover and one-time grants
4300	Materials & Supplies	\$4,600,033	\$1,860,796	\$1,860,796	\$0	Adj for carryover and one-time grants
4400	Non-Capital Furniture & Equip	\$1,552,793	\$1,754,858	\$1,754,858	\$0	Adj for carryover and one-time grants
	Total Materials & Supplies	\$7,029,595	\$4,205,904	\$4,205,904	\$0	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$1,341,388	\$1,250,805	\$1,250,805	\$0	Adj for carryover and one-time grants
5200	Travel & Conferences (Mileage)	\$152,316	\$76,675	\$76,675	\$0	Adj for carryover and one-time grants
5300	Dues & Memberships	\$16,727	\$1,000	\$1,000	\$0	Adj for carryover and one-time grants
5400	Insurance	\$0	\$0	\$0	\$0	
5500	Utilities	\$22,300	\$23,700	\$23,700	\$0	Adj for carryover and one-time grants
5600	Rentals, Leases & Repairs	\$336,620	\$211,837	\$211,837	\$0	Adj for carryover and one-time grants
5700	Direct Cost Transfers	(\$211,129)	(\$325,475)	(\$325,475)	\$0	Adj for carryover and one-time grants
5800	Professional Consult/Other Services	\$273,291	\$15,050	\$15,050	\$0	Adj for carryover and one-time grants
5802-5809	Special Education Contracts	\$1,981,130	\$2,100,501	\$2,100,501	\$0	Per current estimates
5810	Non-Public School (NPS)	\$1,256,343	\$1,586,600	\$1,586,600	\$0	Per current estimates
5811	Non-Public Agency (NPA)	\$210,166	\$295,000	\$295,000	\$0	Per current estimates
5813	Non-Capital A/E Fees	\$5,000	\$0	\$0	\$0	Per current estimates
5814	Inspections	\$0	\$49,120	\$49,120	\$0	
5817/8	SCOE Contracts	\$0	\$0	\$0	\$0	
5821	Audit Cost	\$0	\$0	\$0	\$0	
5822	Election Fees	\$0	\$0	\$0	\$0	
5823	Legal Fees	\$33,000	\$44,000	\$44,000	\$0	Per current estimates
5825	Advertisement Costs	\$125	\$425	\$425	\$0	Per current estimates
5830	Professional Consulting Services	\$90,667	\$69,500	\$69,500	\$0	Adj for carryover and one-time grants
5839	Other Fees	\$83,101	\$77,870	\$77,870	\$0	Adj for carryover and one-time grants
5840	Computer Tech Related Services	\$0	\$0	\$0	\$0	
5845	Field Trips	\$83,476	\$0	\$0	\$0	Adj for carryover and one-time grants
5849	Other Contract Services	\$863,450	\$490,853	\$490,853	\$0	Adj for carryover and one-time grants
5850	Other Operating Expenditures	\$0	\$80,000	\$80,000	\$0	DOJ Grant - Vape device Install
5860-65	Other Employment Costs	\$103	\$0	\$0	\$0	

PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2019-20

ADOPTED BUDGET

EXPENDITURES (continued)

		RESTRICTED				Comments
		Budget Revision #3 6/11/2019 (A)	Preliminary Budget 19-20 6/11/2019 (B)	Adopted Budget 6/25/2019 (C)	Variance (C) - (B) (D)	
5870	Damages, Claims & Losses	\$0	\$0	\$0	\$0	
5880	Other Administrative Charges	\$1,500	\$1,500	\$1,500	\$0	
5900	Communications/Telephone	\$13,788	\$13,472	\$13,472	\$0	Per current estimates
Total Svcs & Other Operating Exp		\$6,553,362	\$6,062,433	\$6,062,433	\$0	
Capital Outlay						
6100	Land Improvements	\$45,000	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$173,846	\$50,000	\$50,000	\$0	Adjust for one-time
6500	Capital Equipment Replace	\$5,411	\$0	\$0	\$0	
Total Capital Outlay		\$224,257	\$50,000	\$50,000	\$0	
Indirect/Direct Cost						
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$70,000	\$80,000	\$80,000	\$0	
7281	All Other Transfers to District/Ch	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	\$725,555	\$689,112	\$689,112	\$0	I/C rate to 5%
7350	Indirect Cost - InterFund	\$0	\$0	\$0	\$0	
Total Indirect		\$795,555	\$769,112	\$769,112	\$0	
OTHER FINANCING USES						
7438	Debt Service - Interest	\$0	\$0	\$0	\$0	
7439	Debt Service - Principle	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$0	\$0	\$0	\$0	
Total Financing Uses:		\$0	\$0	\$0	\$0	
TOTAL EXPENDITURES & OTHER USES		\$37,228,166	\$34,617,245	\$34,617,245	\$0	
EXCESS OF REVENUES OVER EXPENSE		(\$3,723,124)	(\$1,190,000)	(\$1,190,000)	\$0	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
	Revolving Cash	\$0	\$0	\$0	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	
RESTRICTED		\$1,190,001	\$1	\$1	\$0	
COMMITTED		\$0	\$0	\$0	\$0	
ASSIGNED						
Board Designated:					\$0	
	2% REU	\$0	\$0	\$0	\$0	
	One-time - Pension Contingency	\$0	\$0	\$0	\$0	
	South County Consortium SOCC	\$0	\$0	\$0	\$0	
	Local Site Donations	\$0	\$0	\$0	\$0	
	Curriculum Adoptions	\$0	\$0	\$0	\$0	
UNASSIGNED						
	Reserve for Economic Uncertainties	\$0	\$0	\$0	\$0	
	Adj Reserve for Economic Uncer	\$0	\$0	\$0	\$0	
	Available	\$0	\$0	\$0	\$0	
TOTAL ENDING FUND BALANCE:		\$1,190,001	\$1	\$1	\$0	

The page intentionally left blank

**PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2019-20**

ADOPTED BUDGET

	UNRESTRICTED/RESTRICTED				Comments
	Budget Revision #3 6/11/2019 (A)	Preliminary Budget 19-20 6/11/2019 (B)	Adopted Budget 6/25/2019 (C)	Variance (C) - (B) (D)	
Average Daily Attendance (ADA)	7182	7268	7268	0	Including SCOE ADA
BEGINNING FUND BALANCE:	\$15,347,944	\$10,800,445	\$10,800,445	\$0	
REVENUES					
Revenue Limit					
8011 State Aid	\$25,107,418	\$27,584,454	\$27,584,454	\$0	
8012 Education Protection Account	\$6,403,393	\$6,898,020	\$6,898,020	\$0	
8019 State Aid - Prior Year	\$9,000	\$0	\$0	\$0	
8021 Homeowners Exemptions	\$245,720	\$250,000	\$250,000	\$0	
8029 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8041 Secured	\$31,222,193	\$31,500,000	\$31,500,000	\$0	
8042 Unsecured	\$1,192,446	\$1,175,000	\$1,175,000	\$0	
8043 Prior Year Taxes	\$0	\$0	\$0	\$0	
8044 Supplemental	\$902,000	\$902,000	\$902,000	\$0	
8045 ERAF	\$2,315,155	\$2,400,000	\$2,400,000	\$0	
8047 Community Redevelopment Fds	\$1,233,659	\$800,000	\$800,000	\$0	
8082 Other In-Lieu Taxes	\$0	\$0	\$0	\$0	
8091 All Other LCFF Transfers	\$0	\$0	\$0	\$0	
8096 Transfers to Charter Schools In-Lieu Tax	(\$1,423,932)	(\$1,463,724)	(\$1,463,724)	\$0	
8097 Property Tax Transfers	\$816,087	\$784,238	\$784,238	\$0	
Total Revenue Limit	\$68,023,139	\$70,829,988	\$70,829,988	\$0	
Federal Revenues					
8181 Spec Ed Entitlement (IDEA)	\$1,556,974	\$1,585,000	\$1,585,000	\$0	
8182 Spec Ed Discretionary Grant	\$491,529	\$490,920	\$490,920	\$0	
8290 All Other Federal Revenue	\$1,251,563	\$1,614,658	\$1,614,658	\$0	
Total Federal Revenues	\$3,300,066	\$3,690,578	\$3,690,578	\$0	
State Revenues					
8550 Mandated Cost Reimbursements	\$1,620,323	\$473,144	\$473,144	\$0	
8560 Lottery (Non-Prop 20)	\$1,566,674	\$1,537,781	\$1,537,781	\$0	
8590 All Other State Revenues	\$5,318,675	\$4,928,329	\$4,928,329	\$0	
Total State Revenues	\$8,505,672	\$6,939,254	\$6,939,254	\$0	
Local Revenues					
8621 Parcel Tax	\$1,960,000	\$1,975,000	\$1,975,000	\$0	
8650 Leases and Rentals	\$148,548	\$155,000	\$155,000	\$0	
8660 Interest Earnings	\$298,500	\$324,000	\$324,000	\$0	
8675 Transportation Fees	\$0	\$0	\$0	\$0	
8677 Interagency Services Between LEAs	\$1,799,741	\$1,908,544	\$1,908,544	\$0	
8689 All Other Fees & Contracts	\$578,700	\$569,000	\$569,000	\$0	
8699 Other Local Revenues	\$1,883,128	\$1,120,656	\$1,120,656	\$0	
8792 Transfer of Apportionment from COE	\$3,035,772	\$3,265,000	\$3,265,000	\$0	
Total Local Revenues	\$9,704,389	\$9,317,200	\$9,317,200	\$0	
TOTAL REVENUES	\$89,533,266	\$90,777,020	\$90,777,020	\$0	
OTHER FINANCING SOURCES					
8919 All Other Interfund Transfers In	\$0	\$0	\$0	\$0	
8972 Proceeds from Capital Leases	\$0	\$0	\$0	\$0	
8980 Contributions to Restricted Prgs	\$0	(\$36,579)	\$0	\$36,579	
8997 Tsf of 6/30/08 Restricted Prg Bal	\$0	\$0	\$0	\$0	
8998 Section 12.4 Tsf of Restricted Pr	\$0	\$0	\$0	\$0	
Total Other Financing Sources	\$0	(\$36,579)	\$0	\$36,579	
TOTAL REVENUES & OTHER SOURCES	\$89,533,266	\$90,740,441	\$90,777,020	\$36,579	

**PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2019-20
ADOPTED BUDGET**

		UNRESTRICTED/RESTRICTED				Comments
		Budget Revision #3 6/11/2019 (A)	Preliminary Budget 19-20 6/11/2019 (B)	Adopted Budget 6/25/2019 (C)	Variance (C) - (B) (D)	
EXPENDITURES						
Certificated Salaries						
1100	Certificated Instructional	\$30,204,376	\$30,288,227	\$30,288,227	\$0	Step & column
1200	Certificated Support	\$2,649,884	\$2,561,175	\$2,561,175	\$0	Step & column
1300	Administrative	\$3,804,978	\$3,967,107	\$3,967,107	\$0	Step & column
1900	Other Certificated	\$141,646	\$432,474	\$432,474	\$0	Step & column
	Total Certificated Salaries	\$36,800,884	\$37,248,983	\$37,248,983	\$0	
Classified Salaries						
2100	Instructional Assist	\$2,872,635	\$2,976,157	\$2,976,157	\$0	Step & Column
2200	Classified Support	\$4,065,476	\$4,174,909	\$4,174,909	\$0	Step & Column
2300	Administrative	\$906,575	\$928,592	\$928,592	\$0	Step & Column
2400	Clerical Salaries	\$3,339,971	\$3,337,092	\$3,337,092	\$0	Step & Column
2900	Other Classified	\$1,874,039	\$1,888,387	\$1,888,387	\$0	Step & Column
	Total Classified Salaries	\$13,058,696	\$13,305,137	\$13,305,137	\$0	
Employee Benefits						
3100	STRS	\$8,726,302	\$8,929,079	\$8,929,079	\$0	STRS Increases 16.70%
3200	PERS	\$2,211,056	\$2,675,499	\$2,675,499	\$0	PERS Increases 20.733%
3300	OASDI/Medicare	\$1,472,362	\$1,556,483	\$1,556,483	\$0	
3400	Health & Welfare	\$9,483,232	\$9,887,637	\$9,887,637	\$0	
3500	State Unemployment Ins	\$24,585	\$24,911	\$24,911	\$0	
3600	Workers Comp	\$1,148,943	\$1,122,197	\$1,122,197	\$0	
3700	Retiree Benefits	\$16,420	\$0	\$16,420	\$16,420	Adj for Retirees/Supt.
3900	Cash In Lieu/Other	\$31,566	\$31,609	\$31,609	\$0	
	Total Employee Benefits	\$23,114,466	\$24,227,415	\$24,243,835	\$16,420	
Materials & Supplies						
4100	Approved Textbooks & Core Curr	\$1,211,135	\$898,840	\$898,840	\$0	
4200	Books & Reference Materials	\$137,233	\$67,145	\$67,145	\$0	
4300	Materials & Supplies	\$6,178,567	\$3,027,274	\$3,027,274	\$0	
4400	Non-Capital Furniture & Equip	\$1,796,046	\$1,960,136	\$1,960,136	\$0	
	Total Materials & Supplies	\$9,322,981	\$5,953,395	\$5,953,395	\$0	
Services & Other Operating Exp						
5100	Sub-Agreements over \$25K	\$2,149,508	\$2,114,105	\$2,114,105	\$0	
5200	Travel & Conferences (Mileage)	\$338,405	\$224,516	\$224,516	\$0	
5300	Dues & Memberships	\$42,718	\$30,150	\$30,150	\$0	
5400	Insurance	\$553,633	\$744,600	\$744,600	\$0	
5500	Utilities	\$1,238,352	\$1,324,665	\$1,324,665	\$0	
5600	Rentals, Leases & Repairs	\$717,635	\$575,841	\$575,841	\$0	
5700	Direct Cost Transfer	(\$14,941)	(\$17,250)	(\$17,250)	\$0	
5800	Professional Consult/Other Services	\$369,614	\$84,023	\$84,023	\$0	
5802-5809	Special Education Contracts	\$1,981,130	\$2,100,501	\$2,100,501	\$0	
5810	Non-Public School (NPS)	\$1,256,343	\$1,586,600	\$1,586,600	\$0	
5811	Non-Public Agency (NPA)	\$210,166	\$295,000	\$295,000	\$0	
5813	Non-Capital A/E	\$5,000	\$0	\$0	\$0	
5814	Inspections	\$0	\$49,120	\$49,120	\$0	
5817/8	SCOE Contracts	\$90,000	\$100,000	\$100,000	\$0	
5821	Audit Cost	\$51,000	\$49,000	\$49,000	\$0	
5822	Election Fees	\$47,038	\$0	\$0	\$0	
5823	Legal Fees	\$220,300	\$220,200	\$220,200	\$0	
5825	Advertisement Costs	\$23,830	\$21,130	\$21,130	\$0	
5830	Professional Consulting Services	\$130,372	\$105,710	\$105,710	\$0	
5839	Other Fees	\$174,151	\$155,850	\$155,850	\$0	
5840	Computer Tech Related Services	\$6,507	\$6,551	\$6,551	\$0	
5845	Field Trips	\$257,408	\$7,075	\$7,075	\$0	
5849	Other Contract Services	\$1,241,090	\$822,483	\$822,483	\$0	
5850	Other Operating Expenditures	\$234,183	\$263,905	\$263,905	\$0	
5860-65	Other Employment Costs	\$28,793	\$28,190	\$28,190	\$0	

PETALUMA CITY SCHOOLS
GENERAL FUND 01
FISCAL YEAR 2019-20

ADOPTED BUDGET

EXPENDITURES (continued)

		UNRESTRICTED/RESTRICTED				
		Budget Revision #3 6/11/2019 (A)	Preliminary Budget 19-20 6/11/2019 (B)	Adopted Budget 6/25/2019 (C)	Variance (C) - (B) (D)	Comments
5870	Damages, Losses, Claims	\$0	\$0	\$0	\$0	
5880	Other Administrative Charges	\$2,170	\$1,720	\$1,720	\$0	
5900	Communications/Telephone	\$178,268	\$184,006	\$184,006	\$0	
	Total Svcs & Other Operating Exp	\$11,532,673	\$11,077,691	\$11,077,691	\$0	
Capital Outlay						
6100	Land Improvements	\$45,000	\$0	\$0	\$0	
6200	Building Improvements	\$0	\$0	\$0	\$0	
6400	Capital Equipment	\$173,846	\$50,000	\$50,000	\$0	
6500	Capital Equipment Replace	\$74,162	\$54,078	\$54,078	\$0	
	Total Capital Outlay	\$293,008	\$104,078	\$104,078	\$0	
Indirect/Direct Cost						
7141	Other Tuition, ExCost/PmtDist	\$0	\$0	\$0	\$0	
7142	Other Tuition-Excess Cost to COE	\$70,000	\$80,000	\$80,000	\$0	
7281	All Other Transfers to District/Ch	\$0	\$0	\$0	\$0	
7310	Indirect Cost GF	\$0	(\$58,391)	\$0	\$58,391	Adj to balance GF
7350	Indirect Cost - InterFund	(\$209,540)	(\$209,540)	(\$194,958)	\$14,582	Adj to balance GF
	Total Indirect	(\$139,540)	(\$187,931)	(\$114,958)	\$72,973	
TOTAL EXPENDITURES		\$93,983,168	\$91,728,768	\$91,818,161	\$89,393	
OTHER FINANCING USES						
7438	Debt Service - Principal	\$0	\$0	\$0	\$0	
7439	Debt Service - Interest	\$0	\$0	\$0	\$0	
7619	All Other Inter-Fd Transfers	\$97,597	\$150,000	\$150,000	\$0	
	Total Financing Uses:	\$97,597	\$150,000	\$150,000	\$0	
TOTAL EXPENDITURES & OTHER USES		\$94,080,765	\$91,878,768	\$91,968,161	\$89,393	
EXCESS OF REVENUES OVER EXPENSE		(\$4,547,499)	(\$1,138,327)	(\$1,191,141)	(\$52,814)	
COMPONENTS OF END FUND BALANCE						
NON-SPENDABLE:						
	Revolving Cash	\$31,200	\$27,200	\$27,200	\$0	
	Stores Inventory	\$0	\$0	\$0	\$0	
	Prepaid Expenditures	\$0	\$0	\$0	\$0	
RESTRICTED		\$1,190,001	\$1	\$1	\$0	
COMMITTED		\$0	\$0	\$0	\$0	
ASSIGNED		\$0	\$0	\$0	\$0	
Board Designated:						
	2% REU	\$1,881,615	\$1,707,565	\$1,839,364	\$131,799	Adj to balance to 2%
	One-time - Pension Contingency	\$0	\$0	\$0	\$0	
	South County Consortium SOCC	\$810,152	\$955,852	\$955,852	\$0	
	Local Site Donations	\$0	\$0	\$0	\$0	
	Curriculum Adoptions	\$700,000	\$400,000	\$400,000	\$0	
UNASSIGNED						
	Reserve for Economic Uncertainties Available	\$2,822,423	\$2,756,363	\$2,759,048	\$2,685	3% State Req. Reserve
		\$3,365,054	\$3,815,139	\$3,627,839	(\$187,300)	
TOTAL ENDING FUND BALANCE:		\$10,800,445	\$9,662,119	\$9,609,304	(\$52,815)	\$1 variance - rounding

The page intentionally left blank

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: 200 Douglas St., Petaluma CA 94952
Date: June 14, 2019

Place: 200 Douglas St., Petaluma CA
Date: June 20, 2019
Time: 06:00 PM

Adoption Date: June 25, 2019

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

Contact person for additional information on the budget reports:

Name: Chris Thomas

Telephone: 707-778-4621

Title: Chief Business Official

E-mail: cthomas@petk12.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?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:		
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?		

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

() This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
Redwood Empire Insurance Group (RESIG) 5760 Skylane Blvd, #100, Windsor, CA 95792
Rose Burcina, Executive Director 707-836-0779, Ext 104

() 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 25, 2019

For additional information on this certification, please contact:

Name: Chris Thomas
Title: Chief Business Official
Telephone: 707-778-4621
E-mail: cthomas@petk12.org

The page intentionally left blank

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	67,207,052.00	816,087.00	68,023,139.00	70,045,750.00	784,238.00	70,829,988.00	4.1%
2) Federal Revenue		8100-8299	13,098.00	3,286,968.00	3,300,066.00	10,000.00	3,680,578.00	3,690,578.00	11.8%
3) Other State Revenue		8300-8599	2,783,372.00	5,722,300.00	8,505,672.00	1,632,425.00	5,306,829.00	6,939,254.00	-18.4%
4) Other Local Revenue		8600-8799	1,504,065.00	8,200,324.00	9,704,389.00	997,050.00	8,320,150.00	9,317,200.00	-4.0%
5) TOTAL REVENUES			71,507,587.00	18,025,679.00	89,533,266.00	72,685,225.00	18,091,795.00	90,777,020.00	1.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	27,953,419.00	8,847,465.00	36,800,884.00	28,289,470.00	8,959,513.00	37,248,983.00	1.2%
2) Classified Salaries		2000-2999	7,917,320.00	5,141,376.00	13,058,696.00	7,887,735.00	5,417,402.00	13,305,137.00	1.9%
3) Employee Benefits		3000-3999	14,477,910.00	8,636,556.00	23,114,466.00	15,090,954.00	9,152,881.00	24,243,835.00	4.9%
4) Books and Supplies		4000-4999	2,293,386.00	7,029,595.00	9,322,981.00	1,747,491.00	4,205,904.00	5,953,395.00	-36.1%
5) Services and Other Operating Expenditures		5000-5999	4,979,311.00	6,553,362.00	11,532,673.00	5,015,258.00	6,062,433.00	11,077,691.00	-3.9%
6) Capital Outlay		6000-6999	68,751.00	224,257.00	293,008.00	54,078.00	50,000.00	104,078.00	-64.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	70,000.00	70,000.00	0.00	80,000.00	80,000.00	14.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(935,095.00)	725,555.00	(209,540.00)	(884,070.00)	689,112.00	(194,958.00)	-7.0%
9) TOTAL EXPENDITURES			56,755,002.00	37,228,166.00	93,983,168.00	57,200,916.00	34,617,245.00	91,818,161.00	-2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			14,752,585.00	(19,202,487.00)	(4,449,902.00)	15,484,309.00	(16,525,450.00)	(1,041,141.00)	-76.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	97,597.00	0.00	97,597.00	150,000.00	0.00	150,000.00	53.7%
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	(15,479,363.00)	15,479,363.00	0.00	(15,335,450.00)	15,335,450.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(15,576,960.00)	15,479,363.00	(97,597.00)	(15,485,450.00)	15,335,450.00	(150,000.00)	53.7%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(824,375.00)	(3,723,124.00)	(4,547,499.00)	(1,141.00)	(1,190,000.00)	(1,191,141.00)	-73.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	10,434,819.00	4,913,125.00	15,347,944.00	9,610,444.00	1,190,001.00	10,800,445.00	-29.6%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			10,434,819.00	4,913,125.00	15,347,944.00	9,610,444.00	1,190,001.00	10,800,445.00	-29.6%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			10,434,819.00	4,913,125.00	15,347,944.00	9,610,444.00	1,190,001.00	10,800,445.00	-29.6%
e) Adjusted Beginning Balance (F1c + F1d)			9,610,444.00	1,190,001.00	10,800,445.00	9,609,303.00	1.00	9,609,304.00	-11.0%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	31,200.00	0.00	31,200.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	1,190,001.00	1,190,001.00	0.00	1.00	1.00	-100.0%
b) Restricted									
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	3,391,767.00	0.00	3,391,767.00	3,195,216.00	0.00	3,195,216.00	-5.8%
2% REU	0000	9780				1,839,364.00		1,839,364.00	
South County Consortium SOCC Reser	0000	9780				955,852.00		955,852.00	
Curriculum Adoptions	0000	9780				400,000.00		400,000.00	
Local Site Carryover	0000	9780				0.00		0.00	
2% REU	0000	9780	1,881,615.00		1,881,615.00				
South County Consortium SOCC Reser	0000	9780	810,152.00		810,152.00				
Curriculum Adoptions	0000	9780	700,000.00		700,000.00				
Local Site Donations	0000	9780	0.00		0.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,822,423.00	0.00	2,822,423.00	2,759,048.00	0.00	2,759,048.00	-2.2%
Unassigned/Unappropriated Amount		9790	3,365,054.00	0.00	3,365,054.00	3,655,039.00	0.00	3,655,039.00	8.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	26,022,837.54	(6,964,520.11)	19,058,317.43				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,000.00	0.00	2,000.00				
c) in Revolving Cash Account		9130	31,200.00	0.00	31,200.00				
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	61,132.95	39,851.00	100,983.95				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	360,000.00	0.00	360,000.00				
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			26,477,170.49	(6,924,669.11)	19,552,501.38				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,296,899.90	1,811.00	1,298,710.90				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	200,000.00	0.00	200,000.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			1,496,899.90	1,811.00	1,498,710.90				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
und Balance, June 30									

Description (G9 + H2) - (I6 + J2)	2018-19 Estimated Actuals		2019-20 Budget		% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)	
	24,980,270.59	(6,926,480.11)			
	Total Fund col. A + B (C)		Total Fund col. D + E (F)		
	18,053,790.48				

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
LCFF SOURCES										
Principal Apportionment		8011								
State Aid - Current Year		8012	25,107,418.00	0.00	25,107,418.00	27,584,454.00	0.00	27,584,454.00	9.9%	
Education Protection Account State Aid - Current Year		8019	6,403,393.00	0.00	6,403,393.00	6,898,020.00	0.00	6,898,020.00	7.7%	
State Aid - Prior Years			9,000.00	0.00	9,000.00	0.00	0.00	0.00	-100.0%	
Tax Relief Subventions		8021	245,720.00	0.00	245,720.00	250,000.00	0.00	250,000.00	1.7%	
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Timber Yield Tax		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Subventions/In-Lieu Taxes										
County & District Taxes		8041	31,222,193.00	0.00	31,222,193.00	31,500,000.00	0.00	31,500,000.00	0.9%	
Secured Roll Taxes		8042	1,192,446.00	0.00	1,192,446.00	1,175,000.00	0.00	1,175,000.00	-1.5%	
Unsecured Roll Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Prior Years' Taxes		8044	902,000.00	0.00	902,000.00	902,000.00	0.00	902,000.00	0.0%	
Supplemental Taxes										
Education Revenue Augmentation Fund (ERAF)		8045	2,315,155.00	0.00	2,315,155.00	2,400,000.00	0.00	2,400,000.00	3.7%	
Community Redevelopment Funds (SB 617/699/1992)		8047	1,233,659.00	0.00	1,233,659.00	800,000.00	0.00	800,000.00	-35.2%	
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)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other In-Lieu Taxes										
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Subtotal LCFF Sources			68,630,984.00	0.00	68,630,984.00	71,509,474.00	0.00	71,509,474.00	4.2%	
LCFF Transfers										
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%	
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,423,932.00)	0.00	(1,423,932.00)	(1,463,724.00)	0.00	(1,463,724.00)	2.8%	
Property Taxes Transfers		8097	0.00	816,087.00	816,087.00	0.00	784,238.00	784,238.00	-3.9%	

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			67,207,052.00	816,087.00	68,023,139.00	70,045,750.00	784,238.00	70,829,988.00	4.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,556,974.00	1,556,974.00	0.00	1,585,000.00	1,585,000.00	1.8%
Special Education Discretionary Grants		8182	0.00	491,529.00	491,529.00	0.00	490,920.00	490,920.00	-0.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		773,829.00	773,829.00		598,800.00	598,800.00	-22.6%
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		204,291.00	204,291.00		114,204.00	114,204.00	-44.1%
Title III, Part A, Immigrant Student Program	4201	8290		23,169.00	23,169.00		10,573.00	10,573.00	-54.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		141,158.00	141,158.00		103,423.00	103,423.00	-26.7%
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					40,021.00	729,789.00	729,789.00	1723.5%
Other NCLB / Every Student Succeeds Act		8290		40,021.00	40,021.00				
Career and Technical Education	3500-3599	8290		46,804.00	46,804.00		47,869.00	47,869.00	2.3%
All Other Federal Revenue	All Other	8290	13,098.00	9,193.00	22,291.00	10,000.00	0.00	10,000.00	-55.1%
TOTAL, FEDERAL REVENUE			13,098.00	3,286,968.00	3,300,066.00	10,000.00	3,680,578.00	3,690,578.00	11.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	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	0.0%
Mandated Costs Reimbursements		8550	1,620,323.00	0.00	1,620,323.00	473,144.00	0.00	473,144.00	-70.8%
Lottery - Unrestricted and Instructional Materials		8560	1,140,049.00	426,625.00	1,566,674.00	1,136,281.00	401,500.00	1,537,781.00	-1.8%
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		233,805.00	233,805.00		233,805.00	233,805.00	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)	
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00			0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00			0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		774,155.00	774,155.00		400,000.00		-48.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.0%
All Other State Revenue	All Other	8590	23,000.00	4,287,715.00	4,310,715.00	23,000.00	4,271,524.00	4,294,524.00	-0.4%
TOTAL, OTHER STATE REVENUE			2,783,372.00	5,722,300.00	8,505,672.00	1,632,425.00	5,306,829.00	6,939,254.00	-18.4%

Description	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE							
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes							
Parcel Taxes	0.00	1,960,000.00	1,960,000.00	0.00	1,975,000.00	1,975,000.00	0.8%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds							
Not Subject to LCFF Deduction	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from							
Delinquent Non-LCFF							
Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	148,548.00	0.00	148,548.00	155,000.00	0.00	155,000.00	4.3%
Interest	298,500.00	0.00	298,500.00	324,000.00	0.00	324,000.00	8.5%
Net Increase (Decrease) in the Fair Value							
of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals							
Interagency Services	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees	301,634.00	1,488,107.00	1,799,741.00	333,845.00	1,574,699.00	1,908,544.00	6.0%
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue	22,700.00	556,000.00	578,700.00	24,000.00	545,000.00	569,000.00	-1.7%
Plus: Misc Funds Non-LCFF							

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)	
(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	732,683.00	1,150,445.00	1,883,128.00	160,205.00	960,451.00	1,120,656.00	-40.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,035,772.00	3,035,772.00		3,265,000.00	3,265,000.00	7.6%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/IP 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			1,504,065.00	8,200,324.00	9,704,389.00	997,050.00	8,320,150.00	9,317,200.00	-4.0%
TOTAL, REVENUES			71,507,587.00	18,025,679.00	89,533,266.00	72,685,225.00	18,091,795.00	90,777,020.00	1.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	23,188,961.00	7,015,415.00	30,204,376.00	23,412,970.00	6,875,257.00	30,288,227.00	0.3%
Certificated Pupil Support Salaries		1200	1,426,440.00	1,223,444.00	2,649,884.00	1,441,186.00	1,119,989.00	2,561,175.00	-3.3%
Certificated Supervisors' and Administrators' Salaries		1300	3,203,372.00	601,606.00	3,804,978.00	3,305,361.00	661,746.00	3,967,107.00	4.3%
Other Certificated Salaries		1900	134,646.00	7,000.00	141,646.00	129,953.00	302,521.00	432,474.00	205.3%
TOTAL, CERTIFICATED SALARIES			27,953,419.00	8,847,465.00	36,800,884.00	28,289,470.00	8,959,513.00	37,248,983.00	1.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	189,077.00	2,683,558.00	2,872,635.00	189,831.00	2,786,326.00	2,976,157.00	3.6%
Classified Support Salaries		2200	2,702,890.00	1,362,586.00	4,065,476.00	2,717,641.00	1,457,268.00	4,174,909.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	672,283.00	234,292.00	906,575.00	687,292.00	241,300.00	928,592.00	2.4%
Clerical, Technical and Office Salaries		2400	3,039,167.00	300,804.00	3,339,971.00	3,010,134.00	326,958.00	3,337,092.00	-0.1%
Other Classified Salaries		2900	1,313,903.00	560,136.00	1,874,039.00	1,282,837.00	605,550.00	1,888,387.00	0.8%
TOTAL, CLASSIFIED SALARIES			7,917,320.00	5,141,376.00	13,058,696.00	7,887,735.00	5,417,402.00	13,305,137.00	1.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,501,483.00	4,224,819.00	8,726,302.00	4,638,109.00	4,290,970.00	8,929,079.00	2.3%
PERS		3201-3202	1,331,555.00	879,501.00	2,211,056.00	1,573,427.00	1,102,072.00	2,675,499.00	21.0%
OASDI/Medicare/Alternative		3301-3302	974,919.00	497,443.00	1,472,362.00	1,029,332.00	527,151.00	1,556,483.00	5.7%
Health and Welfare Benefits		3401-3402	6,787,583.00	2,695,649.00	9,483,232.00	6,986,982.00	2,900,655.00	9,887,637.00	4.3%
Unemployment Insurance		3501-3502	17,654.00	6,931.00	24,585.00	18,028.00	6,883.00	24,911.00	1.3%
Workers' Compensation		3601-3602	823,533.00	325,410.00	1,148,943.00	803,221.00	318,976.00	1,122,197.00	-2.3%
OPEB, Allocated		3701-3702	16,420.00	0.00	16,420.00	16,420.00	0.00	16,420.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	24,763.00	6,803.00	31,566.00	25,435.00	6,174.00	31,609.00	0.1%
TOTAL, EMPLOYEE BENEFITS			14,477,910.00	8,636,556.00	23,114,466.00	15,090,954.00	9,152,881.00	24,243,835.00	4.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	438,028.00	773,107.00	1,211,135.00	349,350.00	549,490.00	898,840.00	-25.8%
Books and Other Reference Materials		4200	33,571.00	103,662.00	137,233.00	26,385.00	40,760.00	67,145.00	-51.1%
Materials and Supplies		4300	1,578,534.00	4,600,033.00	6,178,567.00	1,166,478.00	1,860,796.00	3,027,274.00	-51.0%

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)	
Noncapitalized Equipment		4400	243,253.00	1,552,793.00	1,796,046.00	205,278.00	1,754,858.00	1,960,136.00	9.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			2,293,386.00	7,029,595.00	9,322,981.00	1,747,491.00	4,205,904.00	5,953,395.00	-36.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	808,120.00	1,341,388.00	2,149,508.00	863,300.00	1,250,805.00	2,114,105.00	-1.6%
Travel and Conferences		5200	186,089.00	152,316.00	338,405.00	147,841.00	76,675.00	224,516.00	-33.7%
Dues and Memberships		5300	25,991.00	16,727.00	42,718.00	29,150.00	1,000.00	30,150.00	-29.4%
Insurance		5400 - 5450	553,633.00	0.00	553,633.00	744,600.00	0.00	744,600.00	34.5%
Operations and Housekeeping Services		5500	1,216,052.00	22,300.00	1,238,352.00	1,300,965.00	23,700.00	1,324,665.00	7.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	381,015.00	336,620.00	717,635.00	364,004.00	211,837.00	575,841.00	-19.8%
Transfers of Direct Costs		5710	202,629.00	(202,629.00)	0.00	314,475.00	(314,475.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,441.00)	(8,500.00)	(14,941.00)	(6,250.00)	(11,000.00)	(17,250.00)	15.5%
Professional/Consulting Services and Operating Expenditures		5800	1,447,743.00	4,881,352.00	6,329,095.00	1,086,639.00	4,810,419.00	5,897,058.00	-6.8%
Communications		5900	164,480.00	13,788.00	178,268.00	170,534.00	13,472.00	184,006.00	3.2%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			4,979,311.00	6,553,362.00	11,532,673.00	5,015,258.00	6,062,433.00	11,077,691.00	-3.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	45,000.00	45,000.00	0.00	0.00	0.00	-100.0%
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	0.00	173,846.00	173,846.00	0.00	50,000.00	50,000.00	-71.2%
Equipment Replacement		6500	68,751.00	5,411.00	74,162.00	54,078.00	0.00	54,078.00	-27.1%
TOTAL CAPITAL OUTLAY			68,751.00	224,257.00	293,008.00	54,078.00	50,000.00	104,078.00	-64.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	70,000.00	70,000.00	0.00	80,000.00	80,000.00	14.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	70,000.00	70,000.00	0.00	80,000.00	80,000.00	14.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(725,555.00)	725,555.00	0.00	(689,112.00)	689,112.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(209,540.00)	0.00	(209,540.00)	(194,958.00)	0.00	(194,958.00)	-7.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(935,095.00)	725,555.00	(209,540.00)	(884,070.00)	689,112.00	(194,958.00)	-7.0%
TOTAL, EXPENDITURES			56,755,002.00	37,228,166.00	93,983,168.00	57,200,916.00	34,617,245.00	91,818,161.00	-2.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(a) TOTAL, INTERFUND TRANSFERS IN									
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Cafeteria Fund		7616	97,597.00	0.00	97,597.00	150,000.00	0.00	150,000.00	53.7%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(b) TOTAL, INTERFUND TRANSFERS OUT									
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Emergency Apportionments									
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(15,479,363.00)	15,479,363.00	0.00	(15,335,450.00)	15,335,450.00	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			(15,479,363.00)	15,479,363.00	0.00	(15,335,450.00)	15,335,450.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(15,576,960.00)	15,479,363.00	(97,597.00)	(15,485,450.00)	15,335,450.00	(150,000.00)	53.7%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	67,207,052.00	816,087.00	68,023,139.00	70,045,750.00	784,238.00	70,829,988.00	4.1%
2) Federal Revenue		8100-8299	13,098.00	3,286,968.00	3,300,066.00	10,000.00	3,680,578.00	3,690,578.00	11.8%
3) Other State Revenue		8300-8599	2,783,372.00	5,722,300.00	8,505,672.00	1,632,425.00	5,306,829.00	6,939,254.00	-18.4%
4) Other Local Revenue		8600-8799	1,504,065.00	8,200,324.00	9,704,389.00	997,050.00	8,320,150.00	9,317,200.00	-4.0%
5) TOTAL REVENUES			71,507,587.00	18,025,679.00	89,533,266.00	72,685,225.00	18,091,795.00	90,777,020.00	1.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		34,350,936.00	24,794,161.00	59,145,097.00	34,036,535.00	23,865,718.00	57,902,253.00	-2.1%
2) Instruction - Related Services	2000-2999		6,462,361.00	2,847,238.00	9,309,599.00	6,574,890.00	3,399,142.00	9,974,032.00	7.1%
3) Pupil Services	3000-3999		6,263,652.00	3,002,976.00	9,266,628.00	6,577,641.00	2,708,241.00	9,285,882.00	0.2%
4) Ancillary Services	4000-4999		405,860.00	479,519.00	885,379.00	382,789.00	19,800.00	402,589.00	-54.5%
5) Community Services	5000-5999		33,093.00	261,651.00	294,744.00	58,093.00	266,281.00	324,374.00	10.1%
6) Enterprise	6000-6999		0.00	137,146.00	137,146.00	0.00	108,535.00	108,535.00	-20.9%
7) General Administration	7000-7999		3,649,463.00	835,963.00	4,485,426.00	3,851,234.00	783,290.00	4,634,524.00	3.3%
8) Plant Services	8000-8999		5,589,637.00	4,799,512.00	10,389,149.00	5,719,734.00	3,386,238.00	9,105,972.00	-12.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	70,000.00	70,000.00	0.00	80,000.00	80,000.00	14.3%
10) TOTAL EXPENDITURES			56,755,002.00	37,228,166.00	93,983,168.00	57,200,916.00	34,617,245.00	91,818,161.00	-2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			14,752,585.00	(19,202,487.00)	(4,449,902.00)	15,484,309.00	(16,525,450.00)	(1,041,141.00)	-76.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	97,597.00	0.00	97,597.00	150,000.00	0.00	150,000.00	53.7%
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	(15,479,363.00)	15,479,363.00	0.00	(15,335,450.00)	15,335,450.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(15,576,960.00)	15,479,363.00	(97,597.00)	(15,485,450.00)	15,335,450.00	(150,000.00)	53.7%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(824,375.00)	(3,723,124.00)	(4,547,499.00)	(1,141.00)	(1,190,000.00)	(1,191,141.00)	-73.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,434,819.00	4,913,125.00	15,347,944.00	9,610,444.00	1,190,001.00	10,800,445.00	-29.6%
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)			10,434,819.00	4,913,125.00	15,347,944.00	9,610,444.00	1,190,001.00	10,800,445.00	-29.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,434,819.00	4,913,125.00	15,347,944.00	9,610,444.00	1,190,001.00	10,800,445.00	-29.6%
2) Ending Balance, June 30 (E + F1e)			9,610,444.00	1,190,001.00	10,800,445.00	9,609,303.00	1.00	9,609,304.00	-11.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	31,200.00	0.00	31,200.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,190,001.00	1,190,001.00	0.00	1.00	1.00	-100.0%
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	3,391,767.00	0.00	3,391,767.00	3,195,216.00	0.00	3,195,216.00	-5.8%
2% REU		9780				1,839,364.00		1,839,364.00	
South County Consortium SOCC Reser		9780				955,852.00		955,852.00	
Curriculum Adoptions		9780				400,000.00		400,000.00	
Local Site Carryover		9780				0.00		0.00	
2% REU		9780	1,881,615.00		1,881,615.00				
South County Consortium SOCC Reser		9780	810,152.00		810,152.00				
Curriculum Adoptions		9780	700,000.00		700,000.00				
Local Site Donations		9780	0.00		0.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,822,423.00	0.00	2,822,423.00	2,759,048.00	0.00	2,759,048.00	-2.2%
Unassigned/Unappropriated Amount		9790	3,365,054.00	0.00	3,365,054.00	3,655,039.00	0.00	3,655,039.00	8.6%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	1.00	1.00
9010	Other Restricted Local	1,190,000.00	0.00
Total, Restricted Balance		1,190,001.00	1.00

The page intentionally left blank

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	65,045.00	65,045.00	0.0%
3) Other State Revenue		8300-8599	1,662,995.00	1,718,800.00	3.4%
4) Other Local Revenue		8600-8799	345,963.00	346,210.00	0.1%
5) TOTAL, REVENUES			2,074,003.00	2,130,055.00	2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	869,672.00	832,514.00	-4.3%
2) Classified Salaries		2000-2999	391,991.00	406,755.00	3.8%
3) Employee Benefits		3000-3999	457,671.00	483,524.00	5.6%
4) Books and Supplies		4000-4999	117,551.00	72,911.00	-38.0%
5) Services and Other Operating Expenditures		5000-5999	533,146.00	331,321.00	-37.9%
6) Capital Outlay		6000-6999	5,050.00	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	101,853.00	85,198.00	-16.4%
9) TOTAL, EXPENDITURES			2,476,934.00	2,212,223.00	-10.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(402,931.00)	(82,168.00)	-79.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(402,931.00)	(82,168.00)	-79.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,512,474.00	1,109,543.00	-26.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,512,474.00	1,109,543.00	-26.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,512,474.00	1,109,543.00	-26.6%
2) Ending Balance, June 30 (E + F1e)			1,109,543.00	1,027,375.00	-7.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
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			474,544.00	392,376.00	-17.3%
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	633,999.00	634,999.00	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,082,056.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,000.00		
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			2,083,056.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	396.70		
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			396.70		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,082,659.74		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	65,045.00	65,045.00	0.0%
TOTAL, FEDERAL REVENUE			65,045.00	65,045.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	286,000.00	286,000.00	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	1,329,945.00	1,373,300.00	3.3%
All Other State Revenue	All Other	8590	47,050.00	59,500.00	26.5%
TOTAL, OTHER STATE REVENUE			1,662,995.00	1,718,800.00	3.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	95,460.00	100,460.00	5.2%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	225,503.00	220,750.00	-2.1%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			345,963.00	346,210.00	0.1%
TOTAL, REVENUES			2,074,003.00	2,130,055.00	2.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	566,290.00	508,014.00	-10.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	286,885.00	308,000.00	7.4%
Other Certificated Salaries		1900	16,497.00	16,500.00	0.0%
TOTAL, CERTIFICATED SALARIES			869,672.00	832,514.00	-4.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	31,358.00	31,360.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	103,875.00	105,100.00	1.2%
Other Classified Salaries		2900	256,758.00	270,295.00	5.3%
TOTAL, CLASSIFIED SALARIES			391,991.00	406,755.00	3.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	146,832.00	164,850.00	12.3%
PERS		3201-3202	73,849.00	77,428.00	4.8%
OASDI/Medicare/Alternative		3301-3302	46,570.00	46,538.00	-0.1%
Health and Welfare Benefits		3401-3402	158,500.00	163,763.00	3.3%
Unemployment Insurance		3501-3502	820.00	584.00	-28.8%
Workers' Compensation		3601-3602	28,203.00	27,464.00	-2.6%
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	2,897.00	2,897.00	0.0%
TOTAL, EMPLOYEE BENEFITS			457,671.00	483,524.00	5.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	15,834.00	11,500.00	-27.4%
Books and Other Reference Materials		4200	5,362.00	4,000.00	-25.4%
Materials and Supplies		4300	87,587.00	53,911.00	-38.4%
Noncapitalized Equipment		4400	8,768.00	3,500.00	-60.1%
TOTAL, BOOKS AND SUPPLIES			117,551.00	72,911.00	-38.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	153,800.00	163,083.00	6.0%
Travel and Conferences		5200	17,651.00	14,500.00	-17.9%
Dues and Memberships		5300	2,070.00	2,000.00	-3.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,826.00	1,826.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	213,372.00	23,702.00	-88.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,837.00	2,950.00	4.0%
Professional/Consulting Services and Operating Expenditures		5800	130,500.00	112,850.00	-13.5%
Communications		5900	11,090.00	10,410.00	-6.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			533,146.00	331,321.00	-37.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	5,050.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			5,050.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	101,853.00	85,198.00	-16.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			101,853.00	85,198.00	-16.4%
TOTAL, EXPENDITURES			2,476,934.00	2,212,223.00	-10.7%

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

The page intentionally left blank

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	65,045.00	65,045.00	0.0%
3) Other State Revenue		8300-8599	1,662,995.00	1,718,800.00	3.4%
4) Other Local Revenue		8600-8799	345,963.00	346,210.00	0.1%
5) TOTAL, REVENUES			2,074,003.00	2,130,055.00	2.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,261,764.00	1,178,505.00	-6.6%
2) Instruction - Related Services	2000-2999		689,416.00	725,750.00	5.3%
3) Pupil Services	3000-3999		164,163.00	163,884.00	-0.2%
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		101,853.00	85,198.00	-16.4%
8) Plant Services	8000-8999		259,738.00	58,886.00	-77.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,476,934.00	2,212,223.00	-10.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(402,931.00)	(82,168.00)	-79.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(402,931.00)	(82,168.00)	-79.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,512,474.00	1,109,543.00	-26.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,512,474.00	1,109,543.00	-26.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,512,474.00	1,109,543.00	-26.6%
2) Ending Balance, June 30 (E + F1e)			1,109,543.00	1,027,375.00	-7.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,000.00	0.00	-100.0%
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			474,544.00	392,376.00	-17.3%
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	633,999.00	634,999.00	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
6391	Adult Education Program	170,458.00	88,290.00
9010	Other Restricted Local	304,086.00	304,086.00
Total, Restricted Balance		<u>474,544.00</u>	<u>392,376.00</u>

The page intentionally left blank

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,120,000.00	1,210,000.00	8.0%
3) Other State Revenue		8300-8599	100,000.00	100,000.00	0.0%
4) Other Local Revenue		8600-8799	844,000.00	838,000.00	-0.7%
5) TOTAL, REVENUES			2,064,000.00	2,148,000.00	4.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	811,841.00	852,692.00	5.0%
3) Employee Benefits		3000-3999	432,544.00	504,330.00	16.6%
4) Books and Supplies		4000-4999	851,895.00	781,200.00	-8.3%
5) Services and Other Operating Expenditures		5000-5999	63,182.00	56,971.00	-9.8%
6) Capital Outlay		6000-6999	22,070.00	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	107,687.00	109,760.00	1.9%
9) TOTAL, EXPENDITURES			2,289,219.00	2,304,953.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(225,219.00)	(156,953.00)	-30.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	97,597.00	150,000.00	53.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			97,597.00	150,000.00	53.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(127,622.00)	(6,953.00)	-94.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	164,923.00	37,301.00	-77.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			164,923.00	37,301.00	-77.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			164,923.00	37,301.00	-77.4%
2) Ending Balance, June 30 (E + F1e)			37,301.00	30,348.00	-18.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	28,981.47	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,319.53	30,348.00	264.8%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	277,123.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,400.00		
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	28,981.47		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			310,504.97		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	31,665.22		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	160,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			191,665.22		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			118,839.75		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,120,000.00	1,210,000.00	8.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,120,000.00	1,210,000.00	8.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	100,000.00	100,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			100,000.00	100,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	790,000.00	785,000.00	-0.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,000.00	3,000.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	40,000.00	40,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,000.00	10,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			844,000.00	838,000.00	-0.7%
TOTAL, REVENUES			2,064,000.00	2,148,000.00	4.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	655,836.00	686,000.00	4.6%
Classified Supervisors' and Administrators' Salaries		2300	119,005.00	119,192.00	0.2%
Clerical, Technical and Office Salaries		2400	37,000.00	47,500.00	28.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			811,841.00	852,692.00	5.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	130,472.00	172,904.00	32.5%
OASDI/Medicare/Alternative		3301-3302	55,644.00	65,281.00	17.3%
Health and Welfare Benefits		3401-3402	227,235.00	246,172.00	8.3%
Unemployment Insurance		3501-3502	369.00	431.00	16.8%
Workers' Compensation		3601-3602	18,224.00	18,942.00	3.9%
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	600.00	600.00	0.0%
TOTAL, EMPLOYEE BENEFITS			432,544.00	504,330.00	16.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	86,070.00	76,200.00	-11.5%
Noncapitalized Equipment		4400	38,057.00	0.00	-100.0%
Food		4700	727,768.00	705,000.00	-3.1%
TOTAL, BOOKS AND SUPPLIES			851,895.00	781,200.00	-8.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,100.00	2,100.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,676.00	5,000.00	6.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,135.00	9,200.00	-54.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,104.00	14,300.00	18.1%
Professional/Consulting Services and Operating Expenditures		5800	21,517.00	23,171.00	7.7%
Communications		5900	1,650.00	2,200.00	33.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			63,182.00	56,971.00	-9.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	22,070.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			22,070.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	107,687.00	109,760.00	1.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			107,687.00	109,760.00	1.9%
TOTAL, EXPENDITURES			2,289,219.00	2,304,953.00	0.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	97,597.00	150,000.00	53.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			97,597.00	150,000.00	53.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses					
		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			97,597.00	150,000.00	53.7%

The page intentionally left blank

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,120,000.00	1,210,000.00	8.0%
3) Other State Revenue		8300-8599	100,000.00	100,000.00	0.0%
4) Other Local Revenue		8600-8799	844,000.00	838,000.00	-0.7%
5) TOTAL, REVENUES			2,064,000.00	2,148,000.00	4.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,175,206.00	2,187,993.00	0.6%
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		107,687.00	109,760.00	1.9%
8) Plant Services	8000-8999		6,326.00	7,200.00	13.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,289,219.00	2,304,953.00	0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(225,219.00)	(156,953.00)	-30.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	97,597.00	150,000.00	53.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			97,597.00	150,000.00	53.7%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(127,622.00)	(6,953.00)	-94.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	164,923.00	37,301.00	-77.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			164,923.00	37,301.00	-77.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			164,923.00	37,301.00	-77.4%
2) Ending Balance, June 30 (E + F1e)			37,301.00	30,348.00	-18.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	28,981.47	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			8,319.53	30,348.00	264.8%
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 Estimated Actuals	2019-20 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	8,319.53	30,348.00
Total, Restricted Balance		8,319.53	30,348.00

The page intentionally left blank

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,100.00	1,100.00	0.0%
5) TOTAL, REVENUES			1,100.00	1,100.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	73,000.00	New
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	73,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,100.00	(71,900.00)	-6636.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,100.00	(71,900.00)	-6636.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	72,596.00	73,696.00	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			72,596.00	73,696.00	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,596.00	73,696.00	1.5%
2) Ending Balance, June 30 (E + F1e)			73,696.00	1,796.00	-97.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	73,696.00	1,796.00	-97.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	73,587.69		
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			73,587.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			73,587.69		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,100.00	1,100.00	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			1,100.00	1,100.00	0.0%
TOTAL, REVENUES			1,100.00	1,100.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	73,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	73,000.00	New
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	73,000.00	New

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

The page intentionally left blank

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,100.00	1,100.00	0.0%
5) TOTAL, REVENUES			1,100.00	1,100.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	73,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	73,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			1,100.00	(71,900.00)	-6636.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,100.00	(71,900.00)	-6636.4%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	72,596.00	73,696.00	1.5%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				72,596.00	73,696.00	1.5%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				72,596.00	73,696.00	1.5%
2) Ending Balance, June 30 (E + F1e)				73,696.00	1,796.00	-97.6%
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash			9711	0.00	0.00	0.0%
Stores			9712	0.00	0.00	0.0%
Prepaid Items			9713	0.00	0.00	0.0%
All Others			9719	0.00	0.00	0.0%
b) Restricted			9740	0.00	0.00	0.0%
c) Committed						
Stabilization Arrangements			9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)			9760	0.00	0.00	0.0%
d) Assigned						
Other Assignments (by Resource/Object)			9780	73,696.00	1,796.00	-97.6%
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties			9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2018-19 Estimated Actuals</u>	<u>2019-20 Budget</u>
Total, Restricted Balance		0.00	0.00

The page intentionally left blank

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	445,090.00	420,000.00	-5.6%
5) TOTAL, REVENUES			445,090.00	420,000.00	-5.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	90,000.00	125,000.00	38.9%
3) Employee Benefits		3000-3999	5,306.00	53,489.00	908.1%
4) Books and Supplies		4000-4999	0.00	750,000.00	New
5) Services and Other Operating Expenditures		5000-5999	19,520.00	11,000.00	-43.6%
6) Capital Outlay		6000-6999	4,515,451.00	4,069,060.00	-9.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,630,277.00	5,008,549.00	8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,185,187.00)	(4,588,549.00)	9.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	4,903.00	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			4,903.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,180,284.00)	(4,588,549.00)	9.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,550,115.00	18,369,831.00	-18.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,550,115.00	18,369,831.00	-18.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,550,115.00	18,369,831.00	-18.5%
2) Ending Balance, June 30 (E + F1e)			18,369,831.00	13,781,282.00	-25.0%
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			18,151,315.00	13,562,766.00	-25.3%
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	218,516.00	218,516.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,856,064.25		
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			20,856,064.25		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	252.35		
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			252.35		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			20,855,811.90		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	425,000.00	420,000.00	-1.2%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	20,090.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			445,090.00	420,000.00	-5.6%
TOTAL, REVENUES			445,090.00	420,000.00	-5.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	90,000.00	125,000.00	38.9%
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			90,000.00	125,000.00	38.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	26,000.00	New
OASDI/Medicare/Alternative		3301-3302	2,030.00	9,563.00	371.1%
Health and Welfare Benefits		3401-3402	0.00	15,000.00	New
Unemployment Insurance		3501-3502	70.00	63.00	-10.0%
Workers' Compensation		3601-3602	3,206.00	2,863.00	-10.7%
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			5,306.00	53,489.00	908.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	750,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	750,000.00	New
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	19,520.00	11,000.00	-43.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,520.00	11,000.00	-43.6%
CAPITAL OUTLAY					
Land		6100	1,699,457.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,815,994.00	4,069,060.00	44.5%
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			4,515,451.00	4,069,060.00	-9.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,630,277.00	5,008,549.00	8.2%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	4,903.00	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			4,903.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)					
			4,903.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	445,090.00	420,000.00	-5.6%
5) TOTAL, REVENUES			445,090.00	420,000.00	-5.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,630,277.00	5,008,549.00	8.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,630,277.00	5,008,549.00	8.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,185,187.00)	(4,588,549.00)	9.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	4,903.00	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			4,903.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,180,284.00)	(4,588,549.00)	9.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,550,115.00	18,369,831.00	-18.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,550,115.00	18,369,831.00	-18.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,550,115.00	18,369,831.00	-18.5%
2) Ending Balance, June 30 (E + F1e)					
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					
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	218,516.00	218,516.00	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%

<u>Resource</u>	<u>Description</u>	<u>2018-19 Estimated Actuals</u>	<u>2019-20 Budget</u>
9010	Other Restricted Local	18,151,315.00	13,562,766.00
Total, Restricted Balance		<u>18,151,315.00</u>	<u>13,562,766.00</u>

The page intentionally left blank

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	543,000.00	480,000.00	-11.6%
5) TOTAL, REVENUES			543,000.00	480,000.00	-11.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	86,479.00	78,465.00	-9.3%
6) Capital Outlay		6000-6999	345,473.00	265,000.00	-23.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			431,952.00	343,465.00	-20.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			111,048.00	136,535.00	23.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			111,048.00	136,535.00	23.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,506,906.00	1,617,954.00	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,506,906.00	1,617,954.00	7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,506,906.00	1,617,954.00	7.4%
2) Ending Balance, June 30 (E + F1e)			1,617,954.00	1,754,489.00	8.4%
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	136,535.00	New
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	1,617,954.00	1,617,954.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,753,926.31		
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			1,753,926.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,753,926.31		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	33,000.00	30,000.00	-9.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	510,000.00	450,000.00	-11.8%
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			543,000.00	480,000.00	-11.6%
TOTAL, REVENUES			543,000.00	480,000.00	-11.6%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	71,479.00	68,465.00	-4.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,000.00	10,000.00	-33.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			86,479.00	78,465.00	-9.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	345,473.00	265,000.00	-23.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			345,473.00	265,000.00	-23.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			431,952.00	343,465.00	-20.5%

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

The page intentionally left blank

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	543,000.00	480,000.00	-11.6%
5) TOTAL, REVENUES			543,000.00	480,000.00	-11.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		431,952.00	343,465.00	-20.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			431,952.00	343,465.00	-20.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			111,048.00	136,535.00	23.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			111,048.00	136,535.00	23.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,506,906.00	1,617,954.00	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,506,906.00	1,617,954.00	7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,506,906.00	1,617,954.00	7.4%
2) Ending Balance, June 30 (E + F1e)			1,617,954.00	1,754,489.00	8.4%
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			0.00	136,535.00	New
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	1,617,954.00	1,617,954.00	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%

<u>Resource</u>	<u>Description</u>	<u>2018-19 Estimated Actuals</u>	<u>2019-20 Budget</u>
9010	Other Restricted Local	0.00	136,535.00
Total, Restricted Balance		0.00	136,535.00

The page intentionally left blank

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	111,350.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	533,177.00	478,608.00	-10.2%
5) TOTAL, REVENUES			644,527.00	478,608.00	-25.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	111,350.00	12,000.00	-89.2%
5) Services and Other Operating Expenditures		5000-5999	48,741.00	49,400.00	1.4%
6) Capital Outlay		6000-6999	552,102.00	488,500.00	-11.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			712,193.00	549,900.00	-22.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(67,666.00)	(71,292.00)	5.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(67,666.00)	(71,292.00)	5.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,396,230.00	1,328,564.00	-4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,396,230.00	1,328,564.00	-4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,396,230.00	1,328,564.00	-4.8%
2) Ending Balance, June 30 (E + F1e)			1,328,564.00	1,257,272.00	-5.4%
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			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	1,328,564.00	1,257,272.00	-5.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,148,671.20		
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			1,148,671.20		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,148,671.20		

July 1 Budget

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	111,350.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			111,350.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	400,000.00	400,000.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	54,608.00	54,608.00	0.0%
Interest		8660	20,000.00	24,000.00	20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	58,569.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			533,177.00	478,608.00	-10.2%
TOTAL, REVENUES			644,527.00	478,608.00	-25.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	87,050.00	12,000.00	-86.2%
Noncapitalized Equipment		4400	24,300.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			111,350.00	12,000.00	-89.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	48,741.00	49,400.00	1.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			48,741.00	49,400.00	1.4%
CAPITAL OUTLAY					
Land		6100	92,451.00	13,000.00	-85.9%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	322,430.00	421,500.00	30.7%
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	137,221.00	54,000.00	-60.6%
TOTAL, CAPITAL OUTLAY			552,102.00	488,500.00	-11.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			712,193.00	549,900.00	-22.8%

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

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

July 1 Budget

Petaluma City Elementary/Joint Union High Special Reserve Fund for Capital Outlay Projects
Sonoma County Expenditures by Function

49 40246 0000000
Form 40

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	111,350.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	533,177.00	478,608.00	-10.2%
5) TOTAL, REVENUES			644,527.00	478,608.00	-25.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		712,193.00	549,900.00	-22.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			712,193.00	549,900.00	-22.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(67,666.00)	(71,292.00)	5.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(67,666.00)	(71,292.00)	5.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,396,230.00	1,328,564.00	-4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,396,230.00	1,328,564.00	-4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,396,230.00	1,328,564.00	-4.8%
2) Ending Balance, June 30 (E + F1e)			1,328,564.00	1,257,272.00	-5.4%
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			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	1,328,564.00	1,257,272.00	-5.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2018-19 Estimated Actuals</u>	<u>2019-20 Budget</u>
Total, Restricted Balance		0.00	0.00

The page intentionally left blank

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,288.00	10,288.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,288.00	10,288.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,288.00	10,288.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			10,288.00	10,288.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	10,288.00	10,288.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,999.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) 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	56,833.00		
g) Accumulated Depreciation - Equipment		9445	(55,411.85)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			10,420.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			10,420.37		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,288.00	10,288.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,288.00	10,288.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,288.00	10,288.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			10,288.00	10,288.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	10,288.00	10,288.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

The page intentionally left blank

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,000.00	28,000.00	0.0%
5) TOTAL, REVENUES			28,000.00	28,000.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	50,000.00	50,000.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			50,000.00	50,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,000.00)	(22,000.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(22,000.00)	(22,000.00)	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	338,263.00	316,263.00	-6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			338,263.00	316,263.00	-6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			338,263.00	316,263.00	-6.5%
2) Ending Net Position, June 30 (E + F1e)			316,263.00	294,263.00	-7.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	316,263.00	294,263.00	-7.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	369,619.95		
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			369,619.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			369,619.95		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	25,000.00	25,000.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			28,000.00	28,000.00	0.0%
TOTAL, REVENUES			28,000.00	28,000.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50,000.00	50,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			50,000.00	50,000.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			50,000.00	50,000.00	0.0%

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,000.00	28,000.00	0.0%
5) TOTAL, REVENUES			28,000.00	28,000.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		50,000.00	50,000.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			50,000.00	50,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(22,000.00)	(22,000.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(22,000.00)	(22,000.00)	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	338,263.00	316,263.00	-6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			338,263.00	316,263.00	-6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			338,263.00	316,263.00	-6.5%
2) Ending Net Position, June 30 (E + F1e)			316,263.00	294,263.00	-7.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	316,263.00	294,263.00	-7.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

The page intentionally left blank

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,000.00	2,000.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	117,219.00	119,219.00	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			117,219.00	119,219.00	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			117,219.00	119,219.00	1.7%
2) Ending Net Position, June 30 (E + F1e)			119,219.00	121,219.00	1.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	119,219.00	121,219.00	1.7%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1.51		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	18,833.68		
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	99,780.82		
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			118,616.01		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			118,616.01		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	0.0%
TOTAL, REVENUES			2,000.00	2,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,000.00	2,000.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	117,219.00	119,219.00	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			117,219.00	119,219.00	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			117,219.00	119,219.00	1.7%
2) Ending Net Position, June 30 (E + F1e)			119,219.00	121,219.00	1.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	119,219.00	121,219.00	1.7%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

The page intentionally left blank

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,208.18	6,208.18	6,208.18	6,236.32	6,236.32	6,237.55
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6,208.18	6,208.18	6,208.18	6,236.32	6,236.32	6,237.55
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	29.27	29.27	29.27	30.33	30.33	30.33
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	29.27	29.27	29.27	30.33	30.33	30.33
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,237.45	6,237.45	6,237.45	6,266.65	6,266.65	6,267.88
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	945.41	945.41	945.41	1,001.53	1,001.53	1,001.53
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	945.41	945.41	945.41	1,001.53	1,001.53	1,001.53
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	945.41	945.41	945.41	1,001.53	1,001.53	1,001.53

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	4,266,886.00		4,266,886.00	0.00	0.00	4,266,886.00
Work in Progress	2,803,241.00	178,083.00	2,981,324.00	2,200,000.00	2,700,000.00	2,481,324.00
Total capital assets not being depreciated	7,070,127.00	178,083.00	7,248,210.00	2,200,000.00	2,700,000.00	6,748,210.00
Capital assets being depreciated:						
Land Improvements	31,196,674.00	72,835.00	31,269,509.00	1,760,000.00		33,029,509.00
Buildings	146,259,882.00	(271,780.00)	145,988,102.00	625,000.00		146,613,102.00
Equipment	7,068,970.00	(22,871.00)	7,046,099.00	370,000.00		7,416,099.00
Total capital assets being depreciated	184,525,526.00	(221,816.00)	184,303,710.00	2,755,000.00	0.00	187,058,710.00
Accumulated Depreciation for:						
Land Improvements	(12,093,234.00)	18,609.00	(12,074,625.00)	0.00	1,500,000.00	(13,574,625.00)
Buildings	(75,736,451.00)	34,823.00	(75,701,628.00)	0.00	4,400,000.00	(80,101,628.00)
Equipment	(6,428,340.00)	2,654.00	(6,425,686.00)	0.00	140,000.00	(6,565,686.00)
Total accumulated depreciation	(94,258,025.00)	56,086.00	(94,201,939.00)	0.00	6,040,000.00	(100,241,939.00)
Total capital assets being depreciated, net	90,267,501.00	(165,730.00)	90,101,771.00	2,755,000.00	6,040,000.00	86,816,771.00
Governmental activity capital assets, net	97,337,628.00	12,353.00	97,349,981.00	4,955,000.00	8,740,000.00	93,564,981.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00
Buildings			0.00			0.00
Equipment	56,833.00		56,833.00			56,833.00
Total capital assets being depreciated	56,833.00	0.00	56,833.00	0.00	0.00	56,833.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(55,430.00)	1,018.00	(54,412.00)		1,050.00	(55,462.00)
Total accumulated depreciation	(55,430.00)	1,018.00	(54,412.00)	0.00	1,050.00	(55,462.00)
Total capital assets being depreciated, net	1,403.00	1,018.00	2,421.00	0.00	1,050.00	1,371.00
Business-type activity capital assets, net	1,403.00	1,018.00	2,421.00	0.00	1,050.00	1,371.00

The page intentionally left blank

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	76,599,292.00	7,633,485.00	84,232,777.00		5,262,116.00	78,970,661.00	8,076,267.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	75,478,328.00		75,478,328.00			75,478,328.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	528,636.00	105,728.00	634,364.00	95,000.00	125,000.00	604,364.00	50,000.00
Governmental activities long-term liabilities	152,606,256.00	7,739,213.00	160,345,469.00	95,000.00	5,387,116.00	155,053,353.00	8,126,267.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

The page intentionally left blank

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	70,045,750.00	2.85%	72,044,803.00	2.72%	74,003,544.00
2. Federal Revenues	8100-8299	10,000.00	0.00%	10,000.00	0.00%	10,000.00
3. Other State Revenues	8300-8599	1,632,425.00	2.00%	1,665,074.00	2.04%	1,699,000.00
4. Other Local Revenues	8600-8799	997,050.00	0.80%	1,005,000.00	0.50%	1,010,000.00
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	(15,335,450.00)	2.61%	(15,735,450.00)	0.95%	(15,885,450.00)
6. Total (Sum lines A1 thru A5c)		57,349,775.00	2.86%	58,989,427.00	3.13%	60,837,094.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				28,289,470.00		28,569,470.00
b. Step & Column Adjustment				280,000.00		282,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,289,470.00	0.99%	28,569,470.00	0.99%	28,851,470.00
2. Classified Salaries						
a. Base Salaries				7,887,735.00		7,947,735.00
b. Step & Column Adjustment				60,000.00		61,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,887,735.00	0.76%	7,947,735.00	0.77%	8,008,735.00
3. Employee Benefits	3000-3999	15,090,954.00	3.90%	15,680,000.00	0.86%	15,815,000.00
4. Books and Supplies	4000-4999	1,747,491.00	2.15%	1,785,000.00	2.24%	1,825,000.00
5. Services and Other Operating Expenditures	5000-5999	5,015,258.00	2.09%	5,120,000.00	2.05%	5,225,000.00
6. Capital Outlay	6000-6999	54,078.00	1.70%	55,000.00	0.00%	55,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(884,070.00)	-6.68%	(825,000.00)	0.00%	(825,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	150,000.00	6.67%	160,000.00	3.13%	165,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		57,350,916.00	1.99%	58,492,205.00	1.07%	59,120,205.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,141.00)		497,222.00		1,716,889.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,610,444.00		9,609,303.00		10,106,525.00
2. Ending Fund Balance (Sum lines C and D1)		9,609,303.00		10,106,525.00		11,823,414.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,195,216.00		2,933,693.00		3,094,073.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,759,048.00		2,756,540.00		2,787,110.00
2. Unassigned/Unappropriated	9790	3,655,039.00		4,416,292.00		5,942,231.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,609,303.00		10,106,525.00		11,823,414.00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,759,048.00		2,756,540.00		2,787,110.00
c. Unassigned/Unappropriated	9790	3,655,039.00		4,416,292.00		5,942,231.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		6,414,087.00		7,172,832.00		8,729,341.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Please see detailed assumptions attached.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	784,238.00	0.10%	785,000.00	0.00%	785,000.00
2. Federal Revenues	8100-8299	3,680,578.00	-16.05%	3,090,000.00	2.01%	3,152,000.00
3. Other State Revenues	8300-8599	5,306,829.00	1.98%	5,412,000.00	2.01%	5,521,000.00
4. Other Local Revenues	8600-8799	8,320,150.00	0.66%	8,375,000.00	0.90%	8,450,000.00
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	15,335,450.00	2.61%	15,735,450.00	0.95%	15,885,450.00
6. Total (Sum lines A1 thru A5c)		33,427,245.00	-0.09%	33,397,450.00	1.19%	33,793,450.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,959,513.00		8,700,513.00
b. Step & Column Adjustment				36,000.00		36,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(295,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,959,513.00	-2.89%	8,700,513.00	0.41%	8,736,513.00
2. Classified Salaries						
a. Base Salaries				5,417,402.00		5,438,402.00
b. Step & Column Adjustment				21,000.00		21,500.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,417,402.00	0.39%	5,438,402.00	0.40%	5,459,902.00
3. Employee Benefits	3000-3999	9,152,881.00	0.59%	9,207,000.00	0.79%	9,280,000.00
4. Books and Supplies	4000-4999	4,205,904.00	-10.07%	3,782,535.00	2.52%	3,878,035.00
5. Services and Other Operating Expenditures	5000-5999	6,062,433.00	-9.61%	5,480,000.00	3.10%	5,650,000.00
6. Capital Outlay	6000-6999	50,000.00	0.00%	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	80,000.00	0.00%	80,000.00	0.00%	80,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	689,112.00	-4.37%	659,000.00	0.00%	659,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		34,617,245.00	-3.52%	33,397,450.00	1.19%	33,793,450.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,190,000.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,190,001.00		1.00		1.00
2. Ending Fund Balance (Sum lines C and D1)		1.00		1.00		1.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1.00		1.00		1.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1.00		1.00		1.00

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

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	70,829,988.00	2.82%	72,829,803.00	2.69%	74,788,544.00
2. Federal Revenues	8100-8299	3,690,578.00	-16.00%	3,100,000.00	2.00%	3,162,000.00
3. Other State Revenues	8300-8599	6,939,254.00	1.99%	7,077,074.00	2.02%	7,220,000.00
4. Other Local Revenues	8600-8799	9,317,200.00	0.67%	9,380,000.00	0.85%	9,460,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		90,777,020.00	1.77%	92,386,877.00	2.43%	94,630,544.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				37,248,983.00		37,269,983.00
b. Step & Column Adjustment				316,000.00		318,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(295,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	37,248,983.00	0.06%	37,269,983.00	0.85%	37,587,983.00
2. Classified Salaries						
a. Base Salaries				13,305,137.00		13,386,137.00
b. Step & Column Adjustment				81,000.00		82,500.00
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	13,305,137.00	0.61%	13,386,137.00	0.62%	13,468,637.00
3. Employee Benefits	3000-3999	24,243,835.00	2.65%	24,887,000.00	0.84%	25,095,000.00
4. Books and Supplies	4000-4999	5,953,395.00	-6.48%	5,567,535.00	2.43%	5,703,035.00
5. Services and Other Operating Expenditures	5000-5999	11,077,691.00	-4.31%	10,600,000.00	2.59%	10,875,000.00
6. Capital Outlay	6000-6999	104,078.00	0.89%	105,000.00	0.00%	105,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	80,000.00	0.00%	80,000.00	0.00%	80,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(194,958.00)	-14.85%	(166,000.00)	0.00%	(166,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	150,000.00	6.67%	160,000.00	3.13%	165,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		91,968,161.00	-0.09%	91,889,655.00	1.11%	92,913,655.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,191,141.00)		497,222.00		1,716,889.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,800,445.00		9,609,304.00		10,106,526.00
2. Ending Fund Balance (Sum lines C and D1)		9,609,304.00		10,106,526.00		11,823,415.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1.00		1.00		1.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,195,216.00		2,933,693.00		3,094,073.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,759,048.00		2,756,540.00		2,787,110.00
2. Unassigned/Unappropriated	9790	3,655,039.00		4,416,292.00		5,942,231.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,609,304.00		10,106,526.00		11,823,415.00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,759,048.00		2,756,540.00		2,787,110.00
c. Unassigned/Unappropriated	9790	3,655,039.00		4,416,292.00		5,942,231.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		6,414,087.00		7,172,832.00		8,729,341.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.97%		7.81%		9.40%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		7,237.85		7,238.00		7,238.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		91,968,161.00		91,889,655.00		92,913,655.00
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)		91,968,161.00		91,889,655.00		92,913,655.00
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)		2,759,044.83		2,756,689.65		2,787,409.65
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,759,044.83		2,756,689.65		2,787,409.65
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Object	Beginning Balances (Ref: Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF									
A. BEGINNING CASH									
JUNE		17,500,000.00	28,244,000.00	22,959,000.00	19,839,000.00	16,134,000.00	11,304,000.00	28,204,000.00	24,259,000.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
8010-8019 Principal Apportionment		13,000,000.00	1,300,000.00	3,700,000.00	2,000,000.00	2,000,000.00	3,200,000.00	2,400,000.00	1,500,000.00
8020-8079 Property Taxes		15,000.00	0.00	0.00	120,000.00	20,000.00	19,500,000.00	450,000.00	120,000.00
8080-8099 Miscellaneous Funds		(95,000.00)	(80,000.00)	(150,000.00)	(100,000.00)	(100,000.00)	(100,000.00)	(100,000.00)	(75,000.00)
8100-8299 Federal Revenue		0.00	0.00	0.00	175,000.00	25,000.00	150,000.00	190,000.00	25,000.00
8300-8599 Other State Revenue		0.00	0.00	0.00	850,000.00	250,000.00	550,000.00	415,000.00	650,000.00
8600-8799 Other Local Revenue		160,000.00	270,000.00	480,000.00	550,000.00	425,000.00	1,900,000.00	600,000.00	500,000.00
8910-8929 Interfund Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8930-8979 All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		13,080,000.00	1,490,000.00	4,030,000.00	3,595,000.00	2,620,000.00	25,200,000.00	3,955,000.00	2,720,000.00
C. DISBURSEMENTS									
1000-1999 Certificated Salaries		600,000.00	3,100,000.00	3,200,000.00	3,200,000.00	3,200,000.00	3,500,000.00	3,300,000.00	3,300,000.00
2000-2999 Classified Salaries		525,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,400,000.00	1,100,000.00	1,100,000.00
3000-3999 Employee Benefits		500,000.00	1,850,000.00	2,000,000.00	2,000,000.00	2,000,000.00	2,300,000.00	2,200,000.00	2,200,000.00
4000-4999 Books and Supplies		61,000.00	300,000.00	200,000.00	300,000.00	400,000.00	300,000.00	500,000.00	900,000.00
5000-5999 Services		650,000.00	500,000.00	750,000.00	800,000.00	800,000.00	800,000.00	800,000.00	800,000.00
6000-6599 Capital Outlay		0.00	25,000.00	0.00	0.00	0.00	0.00	0.00	0.00
7000-7499 Other Outgo		0.00	0.00	0.00	0.00	(100,000.00)	0.00	0.00	0.00
7600-7629 Interfund Transfers Out		0.00	0.00	0.00	0.00	150,000.00	0.00	0.00	0.00
7630-7699 All Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		2,336,000.00	6,775,000.00	7,150,000.00	7,300,000.00	7,450,000.00	8,300,000.00	7,900,000.00	8,300,000.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
9111-9199 Cash Not In Treasury	17,500,000.00								
9200-9299 Accounts Receivable									
9310 Due From Other Funds									
9320 Stores									
9330 Prepaid Expenditures									
9340 Other Current Assets									
9490 Deferred Outflows of Resources									
SUBTOTAL	17,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
9500-9599 Accounts Payable									
9610 Due To Other Funds									
9640 Current Loans									
9650 Unearned Revenues									
9690 Deferred Inflows of Resources									
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
9910 Suspense Clearing	0.00								
TOTAL BALANCE SHEET ITEMS	17,500,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)									
		10,744,000.00	(5,285,000.00)	(3,120,000.00)	(3,705,000.00)	(4,830,000.00)	16,900,000.00	(3,945,000.00)	(5,580,000.00)
F. ENDING CASH (A + E)									
		28,244,000.00	22,959,000.00	19,839,000.00	16,134,000.00	11,304,000.00	28,204,000.00	24,259,000.00	18,679,000.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

ESTIMATES THROUGH THE MONTH OF	Object	2019-20 Budget					June	Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June	June					
A. BEGINNING CASH	JUNE	18,679,000.00	15,179,000.00	26,944,000.00	21,886,000.00						
B. RECEIPTS											
LCFF/Revenue Limit Sources											
Principal Apportionment	8010-8019	2,800,000.00	900,000.00	800,000.00	882,474.00				34,482,474.00	34,482,474.00	
Property Taxes	8020-8079	75,000.00	16,600,000.00	127,000.00	0.00				37,027,000.00	37,027,000.00	
Miscellaneous Funds	8080-8099	175,000.00	(110,000.00)	(110,000.00)	165,514.00				(679,486.00)	(679,486.00)	
Federal Revenue	8100-8299	200,000.00	500,000.00	500,000.00	500,000.00		1,425,578.00		3,690,578.00	3,690,578.00	
Other State Revenue	8300-8599	500,000.00	500,000.00	500,000.00	1,500,000.00		1,224,254.00		6,939,254.00	6,939,254.00	
Other Local Revenue	8600-8799	1,050,000.00	1,700,000.00	1,200,000.00	482,200.00				9,317,200.00	9,317,200.00	
Interfund Transfers In	8910-8929								0.00	0.00	
All Other Financing Sources	8930-8979								0.00	0.00	
TOTAL RECEIPTS		4,800,000.00	20,090,000.00	3,017,000.00	3,530,188.00		2,649,832.00	0.00	90,777,020.00	90,777,020.00	
C. DISBURSEMENTS											
Certificated Salaries	1000-1999	3,300,000.00	3,300,000.00	3,300,000.00	3,800,000.00		148,983.00		37,248,983.00	37,248,983.00	
Classified Salaries	2000-2999	1,100,000.00	1,100,000.00	1,250,000.00	1,550,000.00		180,137.00		13,305,137.00	13,305,137.00	
Employee Benefits	3000-3999	2,200,000.00	2,200,000.00	2,200,000.00	2,500,000.00		93,835.00		24,243,835.00	24,243,835.00	
Books and Supplies	4000-4999	900,000.00	900,000.00	500,000.00	450,000.00		242,395.00		5,953,395.00	5,953,395.00	
Services	5000-5999	800,000.00	800,000.00	800,000.00	900,000.00		1,877,691.00		11,077,691.00	11,077,691.00	
Capital Outlay	6000-6599	0.00	25,000.00	25,000.00	29,078.00				104,078.00	104,078.00	
Interfund Transfers Out	7000-7499	0.00	0.00	0.00	(14,958.00)				(114,958.00)	(114,958.00)	
Other Outgo	7600-7629	0.00	0.00	0.00	0.00		0.00		150,000.00	150,000.00	
All Other Financing Uses	7630-7699								0.00	0.00	
TOTAL DISBURSEMENTS		8,300,000.00	8,325,000.00	8,075,000.00	9,214,120.00		2,543,041.00	0.00	91,968,161.00	91,968,161.00	
D. BALANCE SHEET ITEMS											
Assets and Deferred Outflows											
Cash Not in Treasury	9111-9199								0.00	0.00	
Accounts Receivable	9200-9299								0.00	0.00	
Due From Other Funds	9310								0.00	0.00	
Stores	9320								0.00	0.00	
Prepaid Expenditures	9330								0.00	0.00	
Other Current Assets	9340								0.00	0.00	
Deferred Outflows of Resources	9490								0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows											
Accounts Payable	9500-9599								0.00	0.00	
Due To Other Funds	9610								0.00	0.00	
Current Loans	9640								0.00	0.00	
Unearned Revenues	9650								0.00	0.00	
Deferred Inflows of Resources	9690								0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
Nonoperating											
Suspense Clearing	9910								0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(3,500,000.00)	11,765,000.00	(5,058,000.00)	(5,683,932.00)		106,791.00	0.00	(1,191,141.00)	(1,191,141.00)	
F. ENDING CASH (A + E)		15,179,000.00	26,944,000.00	21,886,000.00	16,202,068.00						
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									16,308,859.00	16,308,859.00	

July 1 Budget
2018-19 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	951,691.00		289,464.00	1,241,155.00
2. State Lottery Revenue	8560	1,140,049.00		426,625.00	1,566,674.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,091,740.00	0.00	716,089.00	2,807,829.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	606,966.00			606,966.00
2. Classified Salaries	2000-2999	34,496.00			34,496.00
3. Employee Benefits	3000-3999	241,927.00			241,927.00
4. Books and Supplies	4000-4999	482,061.00		716,089.00	1,198,150.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	45,595.00			45,595.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	59,751.00			59,751.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,470,796.00	0.00	716,089.00	2,186,885.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	620,944.00	0.00	0.00	620,944.00
D. COMMENTS:					

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

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

The page intentionally left blank

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,612,507.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 70,345,119.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.71%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,952,805.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	719,446.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	374,967.36
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,047,218.36
9. Carry-Forward Adjustment (Part IV, Line F)	(577,525.38)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,469,692.98

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	57,998,817.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	9,309,599.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	8,252,604.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	885,379.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	294,744.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	137,146.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	939,436.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	73,279.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	10,000.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	9,731,969.64
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,216,231.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,159,462.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	92,008,666.64

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18) 4.40%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18) 3.77%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>4,047,218.36</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>1,162,601.39</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.29%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.29%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.35%) times Part III, Line B18); zero if positive	<u>(577,525.38)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(577,525.38)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.77%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-288,762.69) is applied to the current year calculation and the remainder (\$-288,762.69) is deferred to one or more future years:	<u>4.08%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-192,508.46) is applied to the current year calculation and the remainder (\$-385,016.92) is deferred to one or more future years:	<u>4.19%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(577,525.38)</u>

The page intentionally left blank

Approved indirect cost rate: 6.29%
 Highest rate used in any program: 6.35%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	713,509.00	45,319.00	6.35%
01	3310	925,768.00	54,345.00	5.87%
01	3315	115,766.00	6,946.00	6.00%
01	3320	209,603.00	12,576.00	6.00%
01	3550	45,036.00	2,833.00	6.29%
01	4035	192,201.00	12,090.00	6.29%
01	4127	39,237.00	784.00	2.00%
01	4201	21,798.00	1,371.00	6.29%
01	4203	138,391.00	2,767.00	2.00%
01	6010	50,000.00	3,146.00	6.29%
01	6011	19,048.00	952.00	5.00%
01	6387	594,055.00	37,366.00	6.29%
01	6500	15,825,400.00	460,801.00	2.91%
01	6512	868,139.00	32,836.00	3.78%
01	6520	132,085.00	3,830.00	2.90%
01	7311	40,882.00	2,571.00	6.29%
01	7338	216,187.00	6,521.00	3.02%
01	7510	418,295.00	26,311.00	6.29%
01	9010	6,920,296.00	12,190.00	0.18%
11	6391	1,644,708.00	76,051.00	4.62%
11	9010	298,426.00	8,877.00	2.97%
13	5310	2,079,462.00	107,687.00	5.18%

The page intentionally left blank

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	36,800,884.00	301	0.00	303	36,800,884.00	305	836,979.00		307	35,963,905.00	309
2000 - Classified Salaries	13,058,696.00	311	28,000.00	313	13,030,696.00	315	998,514.00		317	12,032,182.00	319
3000 - Employee Benefits	23,114,466.00	321	19,417.00	323	23,095,049.00	325	817,999.00		327	22,277,050.00	329
4000 - Books, Supplies Equip Replace. (6500)	9,397,143.00	331	429,080.00	333	8,968,063.00	335	1,595,293.00		337	7,372,770.00	339
5000 - Services . . . & 7300 - Indirect Costs	11,323,133.00	341	23,370.00	343	11,299,763.00	345	4,144,079.00		347	7,155,684.00	349
TOTAL					93,194,455.00	365			TOTAL	84,801,591.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	48,039,808.00		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.	48,039,808.00		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	56.65%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.65%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	84,801,591.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

--

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	37,248,983.00	301	0.00	303	37,248,983.00	305	746,579.00		307	36,502,404.00	309
2000 - Classified Salaries	13,305,137.00	311	28,000.00	313	13,277,137.00	315	1,032,075.00		317	12,245,062.00	319
3000 - Employee Benefits	24,243,835.00	321	19,417.00	323	24,224,418.00	325	871,541.00		327	23,352,877.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,007,473.00	331	459,410.00	333	5,548,063.00	335	633,799.00		337	4,914,264.00	339
5000 - Services... & 7300 - Indirect Costs	10,882,733.00	341	46,925.00	343	10,835,808.00	345	4,159,556.00		347	6,676,252.00	349
TOTAL					91,134,409.00	365			TOTAL	83,690,859.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	30,100,285.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	2,976,157.00	380
3. STRS.	3101 & 3102	7,263,693.00	382
4. PERS.	3201 & 3202	678,622.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	672,099.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	6,274,936.00	385
7. Unemployment Insurance.	3501 & 3502	16,269.00	390
8. Workers' Compensation Insurance.	3601 & 3602	733,808.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		48,715,869.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		48,715,869.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		58.21%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	58.21%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	83,690,859.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Current Expense Formula/Minimum Classroom Compensation

--

July 1 Budget
2019-20 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(17,250.00)	0.00	(194,958.00)				
Other Sources/Uses Detail					0.00	150,000.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	2,950.00	0.00	85,198.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	14,300.00	0.00	109,760.00	0.00				
Other Sources/Uses Detail					150,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget
2019-20 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	17,250.00	(17,250.00)	194,958.00	(194,958.00)	150,000.00	150,000.00		

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	94,080,765.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,413,990.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	294,744.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	293,008.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	97,597.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	429,950.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,115,299.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	225,219.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				89,776,695.00

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		7,182.86
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,498.74
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	79,458,458.67	11,257.93
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	79,458,458.67	11,257.93
B. Required effort (Line A.2 times 90%)	71,512,612.80	10,132.14
C. Current year expenditures (Line I.E and Line II.B)	89,776,695.00	12,498.74
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

The page intentionally left blank

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	6,168	6,267		
Charter School	894	947		
Total ADA	7,062	7,214	N/A	Met
Second Prior Year (2017-18)				
District Regular	6,256	6,189		
Charter School	957	940		
Total ADA	7,213	7,129	1.2%	Not Met
First Prior Year (2018-19)				
District Regular	6,114	6,208		
Charter School	937	945		
Total ADA	7,051	7,153	N/A	Met
Budget Year (2019-20)				
District Regular	6,238			
Charter School	1,002			
Total ADA	7,240			

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	6,615	6,487		
Charter School	905	993		
Total Enrollment	7,520	7,480	0.5%	Met
Second Prior Year (2017-18)				
District Regular	6,569	6,436		
Charter School	1,024	998		
Total Enrollment	7,593	7,434	2.1%	Not Met
First Prior Year (2018-19)				
District Regular	6,481	6,530		
Charter School	999	998		
Total Enrollment	7,480	7,528	N/A	Met
Budget Year (2019-20)				
District Regular	6,491			
Charter School	1,058			
Total Enrollment	7,549			

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	6,184	6,487	
Charter School	947	993	
Total ADA/Enrollment	7,131	7,480	95.3%
Second Prior Year (2017-18)			
District Regular	6,114	6,436	
Charter School	940	998	
Total ADA/Enrollment	7,054	7,434	94.9%
First Prior Year (2018-19)			
District Regular	6,208	6,530	
Charter School	945	998	
Total ADA/Enrollment	7,153	7,528	95.0%
		Historical Average Ratio:	95.1%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		95.6%

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	6,236	6,491		
Charter School	1,002	1,058		
Total ADA/Enrollment	7,238	7,549	95.9%	Not Met
1st Subsequent Year (2020-21)				
District Regular	6,236	6,491		
Charter School	1,002	1,058		
Total ADA/Enrollment	7,238	7,549	95.9%	Not Met
2nd Subsequent Year (2021-22)				
District Regular	6,238	6,491		
Charter School	1,002	1,058		
Total ADA/Enrollment	7,240	7,549	95.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

Thd District is working on increasing attendance at all grade levels.

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	7,182.86	7,269.41	7,270.00	7,270.00
b. Prior Year ADA (Funded)		7,182.86	7,269.41	7,270.00
c. Difference (Step 1a minus Step 1b)		86.55	0.59	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		1.20%	0.01%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)	0.00		0.00	0.00
c. Economic Recovery Target Funding (current year increment)			N/A	N/A
d. Total (Lines 2b2 plus Line 2c)	0.00		0.00	0.00
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)		1.20%	0.01%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		.20% to 2.20%	-.99% to 1.01%	-1.00% to 1.00%

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)	37,111,173.00	37,027,000.00	37,200,000.00	37,600,000.00
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)	68,621,984.00	71,509,474.00	72,829,803.00	74,788,544.00
District's Projected Change in LCFF Revenue:		4.21%	1.85%	2.69%
LCFF Revenue Standard:		.20% to 2.20%	-.99% to 1.01%	-1.00% to 1.00%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Per LCFF Calculations for COLA and Growth.

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)	46,431,660.68	52,724,323.55	88.1%
Second Prior Year (2017-18)	48,040,445.56	53,784,271.45	89.3%
First Prior Year (2018-19)	50,348,649.00	56,755,002.00	88.7%
	Historical Average Ratio:		88.7%

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.7% to 91.7%	85.7% to 91.7%	85.7% to 91.7%

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)	51,268,159.00	57,200,916.00	89.6%	Met
1st Subsequent Year (2020-21)	52,197,205.00	58,332,205.00	89.5%	Met
2nd Subsequent Year (2021-22)	52,675,205.00	58,955,205.00	89.3%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.20%	0.01%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.80% to 11.20%	-9.99% to 10.01%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.80% to 6.20%	-4.99% to 5.01%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2018-19)	3,300,066.00		
Budget Year (2019-20)	3,690,578.00	11.83%	Yes
1st Subsequent Year (2020-21)	3,100,000.00	-16.00%	Yes
2nd Subsequent Year (2021-22)	3,162,000.00	2.00%	No

Explanation:
(required if Yes)

Variance in first two fiscal years is due to receipt of one-time Federal CSI funds budgeted in 2019-20 and then eliminated in 2020-21.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2018-19)	8,505,672.00		
Budget Year (2019-20)	6,939,254.00	-18.42%	Yes
1st Subsequent Year (2020-21)	7,077,074.00	1.99%	No
2nd Subsequent Year (2021-22)	7,220,000.00	2.02%	No

Explanation:
(required if Yes)

Variance in Budget Year 2019-20 due to one-time carryover/deferred revenue included in 2018-19 eliminated in 2019-20.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2018-19)	9,704,389.00		
Budget Year (2019-20)	9,317,200.00	-3.99%	Yes
1st Subsequent Year (2020-21)	9,380,000.00	0.67%	No
2nd Subsequent Year (2021-22)	9,460,000.00	0.85%	No

Explanation:
(required if Yes)

Variance in Budget Year 2019-20 due to one-time carryover/deferred revenue included in 2018-19 eliminated in 2019-20.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2018-19)	9,322,981.00		
Budget Year (2019-20)	5,953,395.00	-36.14%	Yes
1st Subsequent Year (2020-21)	5,567,535.00	-6.48%	Yes
2nd Subsequent Year (2021-22)	5,703,035.00	2.43%	No

Explanation:
(required if Yes)

Variances due expenditures related to one-time carryover/deferred revenue included in 2018-19 eliminated in both 2019-20 and 2020-21.

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

First Prior Year (2018-19)	11,532,673.00		
Budget Year (2019-20)	11,077,691.00	-3.95%	Yes
1st Subsequent Year (2020-21)	10,600,000.00	-4.31%	No
2nd Subsequent Year (2021-22)	10,875,000.00	2.59%	No

Explanation:
(required if Yes)

Variations due expenditures related to one-time carryover/deferred revenue included in 2018-19 eliminated in both 2019-20 and 2020-21.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2018-19)	21,510,127.00		
Budget Year (2019-20)	19,947,032.00	-7.27%	Met
1st Subsequent Year (2020-21)	19,557,074.00	-1.95%	Met
2nd Subsequent Year (2021-22)	19,842,000.00	1.46%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2018-19)	20,855,654.00		
Budget Year (2019-20)	17,031,086.00	-18.34%	Not Met
1st Subsequent Year (2020-21)	16,167,535.00	-5.07%	Met
2nd Subsequent Year (2021-22)	16,578,035.00	2.54%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Variations due expenditures related to one-time carryover/deferred revenue included in 2018-19 eliminated in both 2019-20 and 2020-21.

Explanation:

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

Variations due expenditures related to one-time carryover/deferred revenue included in 2018-19 eliminated in both 2019-20 and 2020-21.

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? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	91,968,161.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	91,968,161.00	2,759,044.83	2,766,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,403,903.00	2,508,111.00	2,822,423.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,503,650.45	4,044,398.94	3,365,054.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	4,907,553.45	6,552,509.94	6,187,477.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	80,130,111.40	83,603,689.35	94,080,765.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	80,130,111.40	83,603,689.35	94,080,765.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	6.1%	7.8%	6.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.0%	2.6%	2.2%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	1,192,831.02	52,849,323.55	N/A	Met
Second Prior Year (2017-18)	(95,814.92)	53,881,959.45	0.2%	Met
First Prior Year (2018-19)	(824,375.00)	56,852,599.00	1.5%	Met
Budget Year (2019-20) (Information only)	(1,141.00)	57,350,916.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2016-17)	9,242,423.00	9,337,807.87	N/A	Met
Second Prior Year (2017-18)	9,493,684.00	10,530,638.89	N/A	Met
First Prior Year (2018-19)	9,490,960.00	10,434,819.00	N/A	Met
Budget Year (2019-20) (Information only)	9,610,444.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	7,238	7,238	7,238
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	91,968,161.00	91,889,655.00	92,913,655.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	91,968,161.00	91,889,655.00	92,913,655.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,759,044.83	2,756,689.65	2,787,409.65
6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,759,044.83	2,756,689.65	2,787,409.65

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,759,048.00	2,756,540.00	2,787,110.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	3,655,039.00	4,416,292.00	5,942,231.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	6,414,087.00	7,172,832.00	8,729,341.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.97%	7.81%	9.40%
District's Reserve Standard (Section 10B, Line 7):	2,759,044.83	2,756,689.65	2,787,409.65
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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?

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?

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)?

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2018-19)	(15,479,363.00)			
Budget Year (2019-20)	(15,335,450.00)	(143,913.00)	-0.9%	Met
1st Subsequent Year (2020-21)	(15,735,450.00)	400,000.00	2.6%	Met
2nd Subsequent Year (2021-22)	(15,885,450.00)	150,000.00	1.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2018-19)	0.00			
Budget Year (2019-20)	0.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2018-19)	97,597.00			
Budget Year (2019-20)	150,000.00	52,403.00	53.7%	Not Met
1st Subsequent Year (2020-21)	160,000.00	10,000.00	6.7%	Met
2nd Subsequent Year (2021-22)	165,000.00	5,000.00	3.1%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?				No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Variance due to increaes in PERS rate and other operating costs for the Cafeteria Fund 13.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	23	Fund 51	74xx	73,780,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	15	Fund 01, 13, 11	1xxx,2xxx	604,364

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2019
TOTAL:				74,384,364

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Budget Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	10,425,360	10,800,188	8,909,944	9,360,100
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	50,000	50,000	50,000	50,000

Other Long-term Commitments (continued):

Type of Commitment	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)
Total Annual Payments:	10,475,360	10,850,188	8,959,944	9,410,100
Has total annual payment increased over prior year (2018-19)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Debt service on General Obligation Funds fluctuates from year to year but does not have any impact on the General Fund as it is paid through the voter-approved measure and related 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)

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

b. Do benefits continue past age 65?

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?

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

	Self-Insurance Fund	Governmental Fund

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)	0.00
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	

5. OPEB Contributions

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	16,420.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	422.0	428.4	425.4	425.4

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 383,000

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
7. Amount included for any tentative salary schedule increases	0	0	0

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	Yes	No	No
	6,625,000	6,625,000	6,625,000
	CAPS	CAPS	CAPS
	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	Yes	Yes	Yes
	383,000	383,000	383,000
	0.0%	0.0%	0.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	290.1	294.4	294.4	294.4

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

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

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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	No	No
3,170,000	3,170,000	3,170,000
CAPs	CAPs	CAPs
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
155,000	155,000	155,000
0.0%	0.0%	0.0%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	52.9	52.7	52.7	52.7

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

67,400

4. Amount included for any tentative salary schedule increases

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Amount included for any tentative salary schedule increases	0	0	0

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)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	No	No
Total cost of H&W benefits	860,000	860,000	860,000
Percent of H&W cost paid by employer	CAPS	CAPS	CAPS
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are step & column adjustments included in the budget and MYPs?	Yes	No	No
Cost of step and column adjustments	25,000	25,000	25,000
Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	28,000	28,000	28,000
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

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?

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?

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

- 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)

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

- 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?

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

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

- 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)

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

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

The page intentionally left blank

SACS2019 Financial Reporting Software - 2019.1.0
6/14/2019 1:59:37 PM

49-40246-0000000

July 1 Budget
2019-20 Budget
Technical Review Checks

Petaluma City Elementary/Joint Union High
County

Sonoma

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

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

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT						RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB			

40-0000-0-0000-0000-8625 0000 8625 400,000.00
 Explanation:Transfer of Facilities portion of RDA.

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

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

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

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications. PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district should check the box relating to compliance with EC Section 42127(a)(2)(B) and (C). EXCEPTION

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - The following supplemental information items and/or additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) have not been completed; each item must be answered Yes or No for the form to be complete. EXCEPTION

Supp. Info. S9 - Local Control and Accountability Plan, Line 1
 Supp. Info. S10 - Local Control and Accountability Plan Expenditures

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

SACS2019 Financial Reporting Software - 2019.1.0
6/14/2019 2:01:27 PM

49-40246-0000000

July 1 Budget
2018-19 Estimated Actuals
Technical Review Checks

Petaluma City Elementary/Joint Union High
County

Sonoma

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.	<u>EXCEPTION</u>

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

40-0000-0-0000-0000-8625 0000 8625 400,000.00
 Explanation:Facilities portion of RDA.

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

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) does not equal current year beginning fund balance (Object 9791) for the following funds: EXCEPTION

	2017 - 18	2018 - 19	
FUND	EFB	BFB	DIFFERENCE
51	10,982,007.28	0.00	-10,982,007.28

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) does not equal current year beginning balance (Object 9791), by fund, for the following resources: EXCEPTION

	2017 - 18	2018 - 19		
FUND	RESOURCE	EFB	BFB	DIFFERENCE
51	0000	10,982,007.28	0.00	-10,982,007.28

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

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

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive

by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund.

PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.

PASSED

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative.

PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive.

PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved.

PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided.

PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed.

PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.

PASSED

Checks Completed.