



COLUSA UNIFIED SCHOOL DISTRICT

ADOPTED BUDGET

FISCAL YEAR
2019.2020

COLUSA UNIFIED SCHOOL DISTRICT
BUDGET ASSUMPTIONS 2019.2020
WITH NARRATIVE SUMMARY

The Colusa Unified School District (CUSD) budget is developed using a zero-based budget model approach. In addition, a portion of the budget is developed to compliment the Local Control and Accountability Plan, which identifies how the District will support the most at risk students that it serves.

INTRODUCTION

As the Board of Education (BOE) considers a positive certification of the proposed budget for 2019.2020, it must recognize that the budget that is being presented is based on Governor Newsom's May Revision; which was presented on May 9, 2019. Should the Legislature approve a budget that is materially different, a revised budget will be presented to the BOE at the appropriate time.

MAY REVISION

Governor Newsom's May Revision budget confirms that General Fund revenues increased by \$3.2 billion since the release of the Governor's January budget. The administration attributes these gains primarily to short-term personal income gains stemming from a strong stock market and initial public offerings of stock of large California-based companies, as well as corporate tax revenue from shifting of income in 2017 and 2018 and other one-time revenues from repatriation of foreign earnings associated with the federal tax changes. The revenues are increased short-term from 2017-18 through 2019-20 in the budget forecast, but lower for years beyond the forecast window.

The May Revision maintains full funding of the Local Control Funding Formula (LCFF), contributions to the Rainy Day Budget Reserve (Prop. 2, 2014), and a first-time deposit to the Public School System Stabilization Account (PSSSA). Relative to the January Governor's Budget, Prop. 98 funding at the May Revision is up by \$78.4 million in 2017-18, \$278 million in 2018-19, and \$389.3 million in 2019-20. The Governor maintains the same education priorities with some funding adjustments, but with the entire \$389.3 million of new Prop. 98 funding going into the PSSSA. The large funding priorities as of May:

- ✓ \$2 billion in Prop. 98 funding dedicated to the statutory COLA of 3.26%;
- ✓ \$3.15 billion non-Prop. 98 funds toward debt payments to the CalSTRS liability for school employers;
- ✓ \$696.2 million ongoing for Prop. 98 special education; and
- ✓ \$1.5 billion in state bonds to allow agencies greater access to funds for facilities projects.

Significant Changes since the January Budget proposal are;

- ✓ Statutory COLA *reduced* to 3.26%
- ✓ An additional \$150 million to the January proposal of one-time non-Prop. 98 appropriation (\$500 million total) to further reduce the 2019-20 CalSTRS employer contribution rate to 16.7%.
- ✓ A proposal of \$696.2 million in non-AB 602 funding for supplemental services for students with disabilities, an increase of \$119.2 million from the Governor's January Proposal, all of which would now be ongoing.

- ✓ Several new investments to increase access to subsidized childcare for low-income families.

The May Revise, as noted above, is the basis for overall budget development for fiscal year 2019.2020. Revenue under the LCFF increased in fiscal 2019.2020 by 3.46%. The Unrestricted General Fund, Fund 01 is balanced with a surplus of \$46,496. This financial position allows the Board of Education the opportunity to continue to improve programs and services through the LCAP while balancing with other expenses such as the unfunded retirement liability of the CalSTRS and CalPERS retirement systems and employee salary and benefit enhancements. The major assumptions for the fiscal year 2019.2020 Budget are:

GENERAL FUND – FUND 01

UNRESTRICTED REVENUE ASSUMPTIONS

LOCAL CONTROL FUNDING FORMULA (LCFF) OVERVIEW The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF has been very complex. The primary cause for this complexity is the state's commitment to ensuring all LEAs are funded at no less than they received in 2012-2013 and that it was expected to take eight years to fully fund the LCFF. This is simple in concept but complex in application. With the proposed funding level in the May Revise, the LCFF remains full funded at 100%.

The following describes the basic components of the formula and transition into the LCFF. The most distinct difference between the former revenue model and the LCFF relates to the role and impact of COLA during the transition years. Under the former model, COLAs (and their deficits) played the central role in determining increases in year-over-year funding. Under the LCFF, COLAs are one step in the formula's calculation which has four driving factors which are: (1) the Average Daily Attendance (ADA); (2) Unduplicated Count of students that qualify for free or reduced lunch, are an English language learner, or are foster youth or homeless; (3) Percentage of Gap Funding; and (4) COLA.

In addition, there are several other factors that are included in the calculation of funding for each school district in the state. For the Colusa Unified School District, some of the factors are calculated but do not apply. For those factors that apply, the most significant are noted in the following paragraphs.

K-3 Grade Span Adjustment (GSA) The base grant for the K-3 grade span increases by an addition of 10.4%. The intent of this adjustment is to cover the costs associated with smaller class sizes in grades K-3, including transitional kindergarten, to an average by school site of no more than 24:1 (or a locally bargained alternative ratio) at full implementation of the LCFF.

During implementation of the LCFF, and as a condition of receipt of this adjustment, districts are required to either: 1) Have a class size ratio of 24:1 or less at each school site in 2013-2014 and maintain that ratio in the future; 2) Collectively bargain an alternative class size ratio for this grade span, or; 3) Show adequate progress toward meeting the goal of 24:1 each year until full implementation of the LCFF.

For the Colusa Unified School District, the current collective bargaining agreement does not define class size less than the required 24:1. However, actual class size(s) are in the area of approximately 23:1. The target funding associated with this adjustment for the 2019.2020 fiscal

year is estimated at \$448,368.

Supplemental and Concentration Grants Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by the district's or charter school's unduplicated count of pupils who are eligible for free and reduced-price meals, or who are classified as English learners or as foster youth or homeless. The use of these funds is subject to the regulations adopted by the State Board of Education at its January 14, 2014 meeting.

The supplemental grant is equal to 20% of the grade span base grant as increased by the grade-span adjustments of 10.4% in K-3 and 2.6% in 9-12, multiplied by the unduplicated pupil count percentage calculated above.

If the District's unduplicated pupil count percentage exceeds 55% then the district or charter school will receive a concentration grant. The concentration grant is equal to 50% of the grade span base grant for each applicable grade level, after being increased by the additional adjustments for the K-3 and 9-12 grade span adjustments. For the Colusa Unified School District, its 73.52% unduplicated percentage is expected to generate a concentration grant of 18.52% of its ADA.

The following charts are a result from the LCFF Calculator 2019.2020 Budget Development funding model. The three charts providing data for the variables of target funding, entitlement funding, and minimum proportional percentage.

Chart #1 shows the target calculation of the LCFF including the GSA and Supplemental and Concentration grant funding targets.

Colusa Unified (61598) - 2019.20 Budget Adoption						
LOCAL CONTROL FUNDING FORMULA						2019-20
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment 3 yr average			COLA & Augmentation		3.260%	
			73.52%	73.52%	2019-20	
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	423.96	7,702	801	1,250	787	4,468,818
Grades 4-6	345.33	7,818		1,150	724	3,346,768
Grades 7-8	210.85	8,050		1,184	745	2,104,094
Grades 9-12	447.64	9,329	243	1,407	886	5,311,622
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	1,427.78	11,838,507	448,368	1,806,661	1,137,765	15,231,301
Targeted Instructional Improvement Block Grant						72,847
Home-to-School Transportation						45,195
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						15,349,343
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE

Chart #1 – LCFF Target

In Chart #2, the LCFF Entitlement Calculation, shows an increase in funding of \$539,267, or a 3.64% increase. The increase is a result of State funding being a COLA only increase; no additional LCFF funds appropriated.

CALCULATE LCFF PHASE-IN ENTITLEMENT			
			2019-20
LOCAL CONTROL FUNDING FORMULA TARGET			15,349,343
LOCAL CONTROL FUNDING FORMULA FLOOR			14,810,820
LCFF Need (LCFF Target less LCFF Floor, if positive)			-
Current Year Gap Funding	100.00%		-
ECONOMIC RECOVERY PAYMENT			-
Miscellaneous Adjustments			-
LCFF Entitlement before Minimum State Aid provision			15,349,343
LCFF Phase-In			15,349,343
CHANGE OVER PRIOR YEAR	3.64%	539,267	
LCFF Entitlement PER ADA			10,750
PER ADA CHANGE OVER PRIOR YEAR	3.63%	377	
BASIC AID STATUS (school districts only)			Non-Basic Aid

Chart #2 – LCFF Entitlement

Chart #3 identifies the minimum proportional percentage (MPP) for the budget year and two future years. Note that the funding levels include prior year funding for the EIA program and other funding spent on the targeted populations. As such, the proportionality increase is based on the difference. For fiscal 2019.2020, the MPP amount is \$2,944,426 or 23.96%.

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & PERCENTAGE TO INCREASE OR IMPROVE SERVICES				
	2019-20	2020-21	2021-22	
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 2,944,426	\$ 3,007,990	\$ 3,092,137	
Current year Percentage to Increase or Improve Services	23.96%	23.77%	23.77%	

Chart #3 – Minimum Proportionality Percentage (MPP)

Routine Restricted Maintenance: LEAs no longer have the flexibility to reduce the contribution to the Routine Restricted Maintenance account. Effective with the 2019.2020 fiscal year, the 3% contribution requirement returns. For the Colusa Unified School District, the dollar amount to fund RRM is at a 2% rate, or \$346K, as it has not participated in the Leroy F. Greene Facility Act.

Enrollment Assumption For the 2019.2020 fiscal year, enrollment is anticipated to be flat for budgeting purposes. For the 2019 CBEDS cycle, enrollment that had an increase of 39 students, but the average daily attendance declined which result in flat funding. As such, the budget model assumes a similar pattern with flat funding. The enrollment to average daily attendance (ADA) is 95.89% which results in the assumption on the following page in Chart #4 – ADA Assumptions.

	2017-18	2018-19	2019-20	2020-21
Funded LCFF ADA				
Subtotal	1,417.56	1,420.20	1,420.20	1,420.20

Chart #4 – ADA Assumptions

RESTRICTED REVENUE ASSUMPTIONS

Special Education: The May Revision includes the statutory COLA of 3.26% (\$17.59 per ADA) and a 2019-20 Statewide Target Rate of \$557.27 per ADA. The official 2018-19 Statewide Target Rate is \$539.68 and reflects the 2.71% COLA. The 2018-19 statewide target was calculated after removal of the 2017-18 regionalized services/program specialist funding from the AB 602 calculation, which occurred in the 2018-19 State Budget. The official statewide average program specialist/regionalized services rate for 2018-19 is \$15.97 and is estimated to be \$16.49 for 2019-20 based on the 3.26% COLA.

The May Revision also includes a proposal of \$696.2 million in non-AB 602 funding for supplemental services for students with disabilities, an increase of \$119.2 million from the Governor's January Proposal, all of which would now be ongoing. The Special Education Concentration Grant would be allocated to school districts, county offices of education, and charter schools that have an unduplicated pupil percentage above 55% and an identified percentage of students with disabilities that exceeds the three-year (budget year and two prior years) statewide average. These funds would be allocated to qualifying LEAs based on the number of students with disabilities in excess of the statewide average.

In each year, commencing with the 2020-21 fiscal year, COLA would adjust the ongoing concentration grant funding provided in the State Budget. This grant is intended to supplement special education services and supports beyond those required by individualized education programs.

However, neither the Assembly nor the Senate support this proposal and have, alternatively, crafted language of their own. In both cases, the funding increase would not go directly to Districts, but would increase the overall funding level of AB602 dollars. Because of the uncertainty of this proposal, no additional revenue has been added to the CUSD 2019.20 budget at this time.

Federal Revenues The current model assumes flat projections; \$346,205 for all programs combined. With the continued challenges the Trump Administration and Congress have, it is too early to determine what funding levels beginning in October 2019 will look like. As the federal program develops, the District will update its budget assumptions and present revised federal funding and expenditures at the First Interim report.

UNRESTRICTED AND RESTRICTED EXPENDITURE ASSUMPTIONS

The Administration is well versed in the task of projecting known costs including personnel costs like step and column movement associated with existing bargaining agreements, and other well-established costs and associated inflation trends such as utilities, insurance premiums, consumable materials, existing contracts for services, non-voter approved debt service, etc. The challenge comes in trying to estimate changes in expenditures that are likely and yet not known with certainty, and to build in flexibility for contingencies.

The most significant is the potential future cost(s) that could be associated with the implementation of the LCAP. These cost(s) will be associated with the requirement to provide increased or improved services associated with the minimum proportional percentage (MPP) requirement. In addition, the District will be responsible for funding previous categorically funded programs such as instructional materials, career technical education, deferred maintenance, and professional development just to name a few.

Local Control Accountability Plan The Local Control and Accountability Plan (LCAP) represents a fundamental shift in how the District will plan for as well as be held accountable for LCFF funding for all pupils. Accordingly, the District is expected to and has developed a budget and accountability plan for fiscal 2019.2020 reflecting LCFF funding and structures. The State Board of Education's (SBE) approved spending regulations which have been incorporated into the District's LCAP which has locally defined goals and actions for all students, with particular emphasis on English learner, low income and foster youth pupils. Further, the LCAP will demonstrate how services are provided to meet the needs of unduplicated pupils and improve the performance of all pupils in the state priority areas.

Prior to being adopted, the LCAP must be presented at a public hearing held by the District's governing board to solicit recommendations and comments from the public. The LCAP and budget public hearings must be held at the same meeting. The public hearing must take place in advance of, and at a meeting separate from, the board meeting to adopt the LCAP and the District's annual budget (EC 42127 and 52062). The LCAP and fiscal 2019.2020 Budget public hearing is being held on June 17, 2019 and the adoption of both plans is scheduled for June 18, 2019.

As a summary statement, the LCAP is intended to address the needs of all students by clearly defining the investments the District will make and the actions it will take to support student success. The District's LCAP process engaged stakeholders, supports transparency and promotes accountability at the local level. This process will assist the District in preparing a performance-based plan that addresses the local needs, aligned with local approaches and local conversations. The result is a local story that emphasizes a progression of continuously improving services to promote student success over the three years covered by the LCAP.

Enrollment Assumptions District enrollment projections are: Grades TK-3 – 353; Grades 4-8 – 467; Grades 9-12 – 468 for a total enrollment of 1,489. In comparison to the 2019 CBEDS report, enrollment is expected to grow by 39 students. However, with the prior year decline in enrollment to average-daily-attendance (97.8% to 95.89%), enrollment and ADA are being budgeted flat as noted in the Revenue section above.

Salaries and Benefits The cost of salaries and benefits in the fiscal 2019.2020 Budget are based on actual staffing costs reflective of staff identified in position control. In addition, salary cost increases are budgeted to reflect step and column movements equal to an increase of approximately 1.5%. Substitute, extra pay and professional growth increments are budgeted based on an analysis of 2018.2019 year-to-date data.

In addition to salary, estimated employee benefits will be budgeted as follows:

<i>Certificated Employees</i>		<i>Classified Employees</i>	
STRS	18.130%	PERS	20.733%
Medicare	1.450%	Social Security	6.200%
UI	0.05%	Medicare	1.450%
Workers Comp	2.55%	UI	0.05%
Total Statutory Benefits	22.180%	Workers Comp	2.55%
Health & Welfare (annual)	\$10504.80	Total Statutory Benefits	30.983%
		Health & Welfare (annual)	\$10,504.80

Retirement Systems The Colusa Unified School District will also be expected to bear some of the cost associated with the unfunded liability in both the CalPERS and the CalSTRS retirement systems. Both systems are anticipating increase in rates as shown in the tables below:

CalSTRS Actual and Proposed Rates

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Projected	2020-21 Projected
Employer	8.25%	8.88%	10.73%	12.58%	14.43%	16.28%	20.733%	23.60%
State	3.04%	3.45%	4.89%	6.33%	6.33%	6.33%	6.33%	6.33%
Member (2% at 60)	8.00%	8.15%	9.20%	10.25%	10.25%	10.25%	10.25%	10.25%
Member (2% at 62)	8.00%	8.08%	8.56%	9.21%	9.21%	9.21%	9.21%	9.21%

CalPERS Actual and Projected Employer Rates

2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Projected	2020-21 Projected
11.442%	11.771%	11.847%	13.888%	15.50%	18.062%	20.733%	23.30%

The impact to the budget year for the Colusa Unified School District is significant. For CalPERS, the rate increase will cost the District as an employer an estimated additional \$74,625 in fiscal 2019.2020. The rate increase in the CalSTRS system will cost the District as an employer an estimated additional \$86,488 in fiscal 2019.2020.

Multiyear Projections Districts are required by law to project revenues and expenditures for the budget year and the two subsequent fiscal years. To make multiyear projections, Districts rely on a variety of assumptions and sources of information available at the time the projection is created. This projection is known as a multi-year projection (MYP).

The further into the future a projection is made, the greater the likelihood the variables used to create the projection will deviate from assumed values. Subsequent year projections are predicated on trying to forecast variables that are entirely outside the control of the District, including the actions of current and future elected officials and the direction of the global, national and state economy. The implementation of the LCFF has in some ways increased the uncertainty for the District because it is new and unfamiliar, and it has a varying impact from district to district.

The increases associated with LCFF gap funding, although in past year have been significant, are beginning to taper-off and slow down. For the District, estimated increases in 2020.21 and 2021.22 are \$534K and \$432K respectively as shown below in Chart #5 – 2019.2020 Budget MYP LCFF Entitlement Calculation.

CALCULATE LCFF PHASE-IN ENTITLEMENT					
		2019-20			2020-21
LOCAL CONTROL FUNDING FORMULA TARGET		15,349,343			15,781,667
LOCAL CONTROL FUNDING FORMULA FLOOR		14,810,820			14,810,820
LCFF Need (LCFF Target less LCFF Floor, if positive)		-			-
Current Year Gap Funding	100.00%	-		100.00%	-
ECONOMIC RECOVERY PAYMENT		-			-
Miscellaneous Adjustments		-			-
LCFF Entitlement before Minimum State Aid provision		15,349,343			15,781,667
LCFF Phase-In Entitlement		15,349,343			15,781,667
CHANGE OVER PRIOR YEAR	3.64%	539,267		2.82%	432,324
LCFF Entitlement PER ADA		10,750			11,053
PER ADA CHANGE OVER PRIOR YEAR	3.63%	377		2.82%	303
BASIC AID STATUS (school districts only)		Non-Basic Aid			Non-Basic Aid

CHART #5 – 2019.2020 BUDGET MYP LCFF ENTITLEMENT CALCULATION

As noted, the level of funding is projected to slow as the LCFF is fully implemented. While years past have seen funding increases as high as 5% to 7%, future increase are likely to be tied to the cost-of-living which rises in the 2% to 3% range while expenses are projected to rise by as much as 4%.

The Board of Education's budget philosophy has been more conservative in nature and the MYP in prior years has been calculated to illustrate more of a "middle of the road" or "worst-case scenario" so that risk(s) can be highlighted. The MYP for the Budget Report assume a *best* case scenario and does not include future salary enhancements. The MYP is shown on the chart below: Chart #6 – 2019.2020 Budget MYP.

	<i>Est. Funded Increase @ 3.26%</i>		<i>Est. Funded Increase @ 3.00%</i>		<i>Est. Funded Increase @ 2.80%</i>	
	<u>2019/2020</u>		<u>2020/2021</u>		<u>2021/22</u>	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Total Revenues	\$15,769,836	\$ 1,568,169	\$16,210,402	\$ 1,604,532	\$16,656,508	\$ 1,639,488
Total Expenditures / Uses / Sources	15,723,340	1,568,169	16,068,529	1,595,017	16,321,900	1,612,560
Net Increase/Decrease	\$ 46,496	\$ -	\$ 141,873	\$ 9,515	\$ 334,608	\$ 26,928
Beginning Fund Balance	1,830,728	12,060	1,877,224	12,060	2,019,097	21,575
Ending Fund Balance	<u>\$ 1,877,224</u>	<u>\$ 12,060</u>	<u>\$ 2,019,097</u>	<u>\$ 21,575</u>	<u>\$ 2,353,705</u>	<u>\$ 48,503</u>

CHART #6 – 2019.2020 BUDGET MYP

STATEMENT OF EXCESS RESERVES The annual requirement for a Statement of Excess Reserves can be found as Exhibit A attached to this narrative. The reserve identifies any assigned or unassigned/unappropriated balances. For fiscal 2019.2020, the amount in excess of the 3% reserve level is that amount that increases the reserve to match BP3461 which is a 5.0% reserve.

GENERAL FUND CONCLUSION

Overall the District's fiscal position remains. With the influx of revenues in prior years that the Local Control Funding Formula has brought, the District's recovery continued through fiscal 2018.2019. However, it should be recognized that the Governor's May Revise is an indication that the belief of the next recession is not a question of if, but when; with a belief that it will be sooner than later as the State has experienced its second longest recovery in history. The boost from the maintenance factor is gone and the past years trend to have started with low revenue forecasts that got significantly better also appears to be gone. One-time monies do not exist in this year's budget, but there is the potential for relief in retirement contribution rates and additional special education funding.

In addition, volatility is a significant problem in education funding in California. Reliance on the volatile income tax instead of the more stable property tax amplifies year-to-year swings in funding. Even during periods of tremendously high job growth, overreliance on the top 1% of earners ensures additional volatility.

The best education plans have always shared the characteristics of good reserves, conservative budgeting, and rigorous setting of priorities. That will continue to be true over the next few years under as the pendulum appears to be swinging in a fiscally negative direction. The District must not only continue to be prudent in the deployment of its Strategic Plan and the Local Control

Accountability Plan, it must recognize the economic slowdown and plan to mitigate a future reduction in funding.

ALL OTHER FUNDS

CAFETERIA – FUND 13

REVENUE ASSUMPTIONS

Federal revenue was budgeted based on historical participation data. State and Local Revenues were adjusted based on historical participation as well as third party vending services that the Cafeteria fund provides; i.e. summer food programs, etc. Revenues are expected to be down by 12.9.8% for total revenues of \$799K.

EXPENDITURE ASSUMPTIONS

Expenditures were projected based on historical participation. Expenses were adjusted to compensate for fluctuation in revenues and services being provided. Expenditures are expected to be down by 13.3% leaving the fund balance with an increase of \$37K.

CAPITAL FACILITIES – FUND 25

The payment of developer fees are accumulated in Fund 25. The district uses these funds to pay for new facility needs as well as the modernization of existing facilities. The fund has a beginning fund balance of \$455,069. Currently, there are no long-term debt obligations made from this fund.

REVENUE ASSUMPTIONS

The budgeted revenue for developer fees to be collected this year is \$65,000.

Interest earnings are estimated at \$5,000.00

EXPENDITURE ASSUMPTIONS

Renovation of bathrooms at Colusa High is to be funded from Fund 25. The estimated cost of the project is \$130,000.

The projected ending fund balance for Fund 25 is \$385,069.

END –BUDGET ASSUMPTIONS – CUSD – 2019.2020

Exhibit A

District: Colusa Unified School District
CDS #: 06-61598

Adopted Budget
2019-20 Budget Attachment

Balances in Excess of Minimum Reserve Requirements

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances		
Form	Fund	2019.20 Budget
01	General Fund/County School Service Fund	\$848,611.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00
Total Assigned and Unassigned Ending Fund Balances		\$1,800,378.00
District Standard Reserve Level		3%
Less District Minimum Reserve for Economic Uncertainties		\$500,686.41
Remaining Balance to Substantiate Need		\$1,299,691.59

Form 01 - Objects 9780/9789/9790

Form 17 - Objects 9780/9789/9790

Form 01CS Line 10B-4

Form 01CS Line 10B-7

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2019.20 Budget	Description of Need
01	General Fund/County School Service Fund	\$951,767.00	Vehicle Replacement/Technology/Textbook Reserve
01	General Fund/County School Service Fund	\$347,924.59	Board Fund Balance Policy requiring available reserves of at least 5% of total general fund expenditures. This amount is the amount over the 3% to make the Reserve 5%
Total of Substantiated Needs		\$1,299,691.59	

Remaining Unsubstantiated Balance

\$0.00

Balance should be Zero

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

2019.2020 General Fund - Revenue Limit Summary Fund 01 - Estimated Actual 2018.2019			
	Unrestricted	Restricted	Total
A. Revenues			
1. Revenue Limit Sources	14,845,870.00	-	14,845,870.00
2. Federal Revenues	10,000.00	331,257.00	341,257.00
3. Other State Revenue	536,482.00	1,236,724.00	1,773,206.00
4. Other Local Revenue	127,100.00	9,875.00	136,975.00
5. Total Revenues	15,519,452.00	1,577,856.00	17,097,308.00
B. Expenditures			
1. Certificated Salaries	6,415,588.00	163,500.00	6,579,088.00
2. Classified Salaries	1,936,342.00	536,100.00	2,472,442.00
3.Employee Benefits	3,033,740.00	672,738.00	3,706,478.00
4. Books and Supplies	817,126.00	258,735.00	1,075,861.00
5. Services and Other Operating Expenses	1,183,345.00	356,238.00	1,539,583.00
6. Capital Outlay	122,000.00	230,174.00	352,174.00
7. Other Outgo (Including Transfers of Indirect	75,045.00	1,171,555.00	1,246,600.00
8. Other Outgo - Transfers of Indirect Costs	(47,459.00)	27,459.00	(20,000.00)
9. Total Expenditures	13,535,727.00	3,416,499.00	16,952,226.00
C. Excess (Deficiency) of Revenues over Ex	1,983,725.00	(1,838,643.00)	145,082.00
D. Other Financing Sources / Uses			
1. Interfund Transfers			
a. Transfer In	-	-	-
b. Transfer Out	20,000.00	-	20,000.00
2. Other Sources / Uses			
a. Sources	-	-	-
b. Uses	-	-	-
3. Contributions	1,801,828.00	(1,801,828.00)	-
4. Total, Other Financing Sources / Uses	1,821,828.00	(1,801,828.00)	20,000.00
E. Net Increase (Decrease) in Fund Balance	161,897.00	(36,815.00)	125,082.00
F. Fund Balance / Reserves			
1. Beginning Fund Balance			
a. As of July 1 - Unaudited	1,668,831.00	48,875.00	1,717,706.00
b. Audit Adjustments	-	-	-
c. As of July 1 - Audited	1,668,831.00	48,875.00	1,717,706.00
d. Other Restatements	-	-	-
e. Adjusted Beginning Fund Balance	1,668,831.00	48,875.00	1,717,706.00
2. Ending Balance	1,830,728.00	12,060.00	1,842,788.00
Components of Ending Fund Balance			
a. Nonspendable			
Reserves for Revolving Cash	30,350.00	-	30,350.00
Stores	-	-	-
Prepaid Expenses	-	-	-
All Others	-	-	-
b. Restricted	-	12,060.00	12,060.00
c. Committed			
Stabilization Agreements	-	-	-
Other Commitments	-	-	-
d. Assigned			
Set Aside for Technology	483,022.00	-	483,022.00
Set Aside for Vehicles	231,755.00	-	231,755.00
Set Aside for Curriculum	236,990.00	-	236,990.00
e. Unassigned/Unappropriated			
Reserve for Economic Uncertainty	848,611.00	-	848,611.00
Unassigned/Unappropriated	-	-	-
	1,830,728.00	12,060.00	

2019.2020 General Fund - Revenue Limit Summary Fund 01 - Budget Adoption 2019.2020			
Description	Unrestricted	Restricted	Total
A. Revenues			
1. Revenue Limit Sources	15,349,343.00	-	15,349,343.00
2. Federal Revenues	-	346,205.00	346,205.00
3. Other State Revenue	274,743.00	1,212,089.00	1,486,832.00
4. Other Local Revenue	145,750.00	9,875.00	155,625.00
5. Total Revenues	15,769,836.00	1,568,169.00	17,338,005.00
B. Expenditures			
1. Certificated Salaries	6,757,262.00	125,949.00	6,883,211.00
2. Classified Salaries	1,917,946.00	526,807.00	2,444,753.00
3.Employee Benefits	3,293,575.00	693,612.00	3,987,187.00
4. Books and Supplies	645,085.00	255,275.00	900,360.00
5. Services and Other Operating Expenses	1,137,598.00	158,034.00	1,295,632.00
6. Capital Outlay	154,000.00	252,076.00	406,076.00
7. Other Outgo (Including Transfers of Indirect Costs)	-	1,354,290.00	1,354,290.00
8. Other Outgo - Transfers of Indirect Costs	(102,612.00)	102,612.00	-
9. Total Expenditures	13,802,854.00	3,468,655.00	17,271,509.00
C. Excess (Deficiency) of Revenues over Expenditures	1,966,982.00	(1,900,486.00)	66,496.00
D. Other Financing Sources / Uses			
1. Interfund Transfers			
a. Transfer In	-	-	-
b. Transfer Out	20,000.00	-	20,000.00
2. Other Sources / Uses			
a. Sources	-	-	-
b. Uses	-	-	-
3. Contributions	(1,900,486.00)	1,900,486.00	-
4. Total, Other Financing Sources / Uses	(1,920,486.00)	1,900,486.00	(20,000.00)
E. Net Increase (Decrease) in Fund Balance	46,496.00	-	46,496.00
F. Fund Balance / Reserves			
1. Beginning Fund Balance			
a. As of July 1 - Unaudited	1,830,728.00	12,060.00	1,842,788.00
b. Audit Adjustments	-	-	-
c. As of July 1 - Audited	1,830,728.00	12,060.00	1,842,788.00
d. Other Restatements	-	-	-
e. Adjusted Beginning Fund Balance	1,830,728.00	12,060.00	1,842,788.00
2. Ending Balance	1,877,224.00	12,060.00	1,889,284.00
Components of Ending Fund Balance			
a. Nonspendable			
Reserves for Revolving Cash	30,350.00	-	30,350.00
Stores	-	-	-
Prepaid Expenses	-	-	-
All Others	-	-	-
b. Restricted	-	12,060.00	12,060.00
c. Committed			
Stabilization Agreements	-	-	-
Other Commitments	-	-	-
d. Assigned			
Set Aside for Technology	498,517.00	-	498,517.00
Set Aside for Vehicles	239,190.00	-	239,190.00
Set Aside for Curriculum	244,592.00	-	244,592.00
e. Unassigned/Unappropriated			
Reserve for Economic Uncertainty	864,575.00	-	864,575.00
Unassigned/Unappropriated	-	-	-
	1,877,224.00	12,060.00	

2019.2020 General Fund - Revenue Limit Summary Fund 01 - Variance Analysis					
Description	Unrestricted	%	Restricted	%	Total
A. Revenues					
1. Revenue Limit Sources	(503,473.00)	-3.28%	-	#DIV/0!	(503,473.00)
2. Federal Revenues	10,000.00	0.00%	(14,948.00)	-4.32%	(4,948.00)
3. Other State Revenue	261,739.00	95.27%	24,635.00	2.03%	286,374.00
4. Other Local Revenue	(18,650.00)	-12.80%	-	0.00%	(18,650.00)
5. Total Revenues	(250,384.00)	-1.59%	9,687.00	0.62%	(240,697.00)
B. Expenditures					
1. Certificated Salaries	(341,674.00)	-5.06%	37,551.00	29.81%	(304,123.05)
2. Classified Salaries	18,396.00	0.96%	9,293.00	1.76%	27,689.01
3.Employee Benefits	(259,835.00)	-7.89%	(20,874.00)	-3.01%	(280,709.08)
4. Books and Supplies	172,041.00	26.67%	3,460.00	1.36%	175,501.27
5. Services and Other Operating Expenses	45,747.00	4.02%	198,204.00	125.42%	243,951.04
6. Capital Outlay	(32,000.00)	-20.78%	(21,902.00)	0.00%	(53,902.21)
7. Other Outgo (Including Transfers of Indirect Costs)	75,045.00	0.00%	(182,735.00)	-13.49%	(107,690.00)
8. Other Outgo - Transfers of Indirect Costs	55,153.00	-53.75%	(75,153.00)	-73.24%	(20,000.54)
9. Total Expenditures	(267,127.00)	-1.94%	(52,156.00)	-1.50%	(319,283.56)
C. Excess (Deficiency) of Revenues over Expenditures	16,743.00	0.85%	61,843.00	-3.25%	78,586.56
D. Other Financing Sources / Uses					
1. Interfund Transfers					
a. Transfer In	-	0.00%	-	0.00%	-
b. Transfer Out	-	0.00%	-	0.00%	-
2. Other Sources / Uses					
a. Sources	-	0.00%	-	0.00%	-
b. Uses	-	0.00%	-	0.00%	-
3. Contributions	(98,658.00)	5.19%	98,658.00	5.19%	0.05
4. Total, Other Financing Sources / Uses	(98,658.00)	5.14%	98,658.00	5.19%	0.05
E. Net Increase (Decrease) in Fund Balance	(81,915.00)	-176.18%	160,501.00	#DIV/0!	78,586.61

GENERAL FUND

			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	14,845,870.00	0.00	14,845,870.00	15,349,343.00	0.00	15,349,343.00	3.4%
2) Federal Revenue		8100-8299	10,000.00	331,257.00	341,257.00	0.00	346,205.00	346,205.00	1.4%
3) Other State Revenue		8300-8599	536,482.00	1,236,724.00	1,773,206.00	274,743.00	1,212,089.00	1,486,832.00	-16.2%
4) Other Local Revenue		8600-8799	127,100.00	9,875.00	136,975.00	145,750.00	9,875.00	155,625.00	13.6%
5) TOTAL, REVENUES			15,519,452.00	1,577,856.00	17,097,308.00	15,769,836.00	1,568,169.00	17,338,005.00	1.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	6,415,588.00	163,500.00	6,579,088.00	6,757,262.00	125,949.00	6,883,211.00	4.6%
2) Classified Salaries		2000-2999	1,936,342.00	536,100.00	2,472,442.00	1,917,946.00	526,807.00	2,444,753.00	-1.1%
3) Employee Benefits		3000-3999	3,033,740.00	672,738.00	3,706,478.00	3,293,575.00	693,612.00	3,987,187.00	7.6%
4) Books and Supplies		4000-4999	817,126.00	258,735.00	1,075,861.00	645,085.00	255,275.00	900,360.00	-16.3%
5) Services and Other Operating Expenditures		5000-5999	1,183,345.00	356,238.00	1,539,583.00	1,137,598.00	158,034.00	1,295,632.00	-15.8%
6) Capital Outlay		6000-6999	122,000.00	230,174.00	352,174.00	154,000.00	252,076.00	406,076.00	15.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	75,045.00	1,171,555.00	1,246,600.00	0.00	1,354,290.00	1,354,290.00	8.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(47,459.00)	27,459.00	(20,000.00)	(102,612.00)	102,612.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			13,535,727.00	3,416,499.00	16,952,226.00	13,802,854.00	3,468,655.00	17,271,509.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,983,725.00	(1,838,643.00)	145,082.00	1,966,982.00	(1,900,486.00)	66,496.00	-54.2%
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	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,801,828.00)	1,801,828.00	0.00	(1,900,486.00)	1,900,486.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,821,828.00)	1,801,828.00	(20,000.00)	(1,920,486.00)	1,900,486.00	(20,000.00)	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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			161,897.00	(36,815.00)	125,082.00	46,496.00	0.00	46,496.00	-62.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,668,831.00	48,875.00	1,717,706.00	1,830,728.00	12,060.00	1,842,788.00	7.3%
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)			1,668,831.00	48,875.00	1,717,706.00	1,830,728.00	12,060.00	1,842,788.00	7.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,668,831.00	48,875.00	1,717,706.00	1,830,728.00	12,060.00	1,842,788.00	7.3%
2) Ending Balance, June 30 (E + F1e)			1,830,728.00	12,060.00	1,842,788.00	1,877,224.00	12,060.00	1,889,284.00	2.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,350.00	0.00	30,350.00	30,350.00	0.00	30,350.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	12,060.00	12,060.00	0.00	12,060.00	12,060.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	951,767.00	0.00	951,767.00	982,299.00	0.00	982,299.00	3.2%
Set Aside for Technology	0000	9780				498,517.00		498,517.00	
Set Aside for Vehicles	0000	9780				239,190.00		239,190.00	
Set Aside for Curriculum	0000	9780				244,592.00		244,592.00	
Set Aside for Technology	0000	9780	483,022.00		483,022.00				
Set Aside for Vehicles	0000	9780	231,755.00		231,755.00				
Set Aside for Curriculum	0000	9780	236,990.00		236,990.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	848,611.00	0.00	848,611.00	864,575.00	0.00	864,575.00	1.9%
Unassigned/Unappropriated Amount		9790	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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,323,220.84	(1,443,806.53)	1,879,414.31				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	30,350.00	0.00	30,350.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.90	0.90				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			3,353,570.84	(1,443,805.63)	1,909,765.21				
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	661,592.14	36,625.54	698,217.68				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			661,592.14	36,625.54	698,217.68				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

			2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
(G9 + H2) - (I6 + J2)			2,691,978.70	(1,480,431.17)	1,211,547.53				

			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	8,947,074.00	0.00	8,947,074.00	9,406,201.00	0.00	9,406,201.00	5.1%
Education Protection Account State Aid - Current Year		8012	2,248,152.00	0.00	2,248,152.00	2,292,498.00	0.00	2,292,498.00	2.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	3,298,270.00	0.00	3,298,270.00	3,298,270.00	0.00	3,298,270.00	0.0%
Unsecured Roll Taxes		8042	296,763.00	0.00	296,763.00	296,763.00	0.00	296,763.00	0.0%
Prior Years' Taxes		8043	6,915.00	0.00	6,915.00	6,915.00	0.00	6,915.00	0.0%
Supplemental Taxes		8044	54,561.00	0.00	54,561.00	54,561.00	0.00	54,561.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(28,672.00)	0.00	(28,672.00)	(28,672.00)	0.00	(28,672.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	22,807.00	0.00	22,807.00	22,807.00	0.00	22,807.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			14,845,870.00	0.00	14,845,870.00	15,349,343.00	0.00	15,349,343.00	3.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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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			14,845,870.00	0.00	14,845,870.00	15,349,343.00	0.00	15,349,343.00	3.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		214,985.00	214,985.00		215,000.00	215,000.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		33,477.00	33,477.00		33,500.00	33,500.00	0.1%
Title III, Part A, Immigrant Student Program	4201	8290		2,586.00	2,586.00		2,580.00	2,580.00	-0.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		54,676.00	54,676.00		54,675.00	54,675.00	0.0%
Public Charter Schools Grant									
Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		16,956.00	16,956.00		31,950.00	31,950.00	88.4%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		8,577.00	8,577.00		8,500.00	8,500.00	-0.9%
All Other Federal Revenue	All Other	8290	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			10,000.00	331,257.00	341,257.00	0.00	346,205.00	346,205.00	1.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	318,362.00	0.00	318,362.00	59,266.00	0.00	59,266.00	-81.4%
Lottery - Unrestricted and Instructional Materials		8560	213,120.00	76,880.00	290,000.00	215,477.00	75,631.00	291,108.00	0.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		273,225.00	273,225.00		273,225.00	273,225.00	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	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		285,234.00	285,234.00		344,837.00	344,837.00	20.9%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,000.00	601,385.00	606,385.00	0.00	518,396.00	518,396.00	-14.5%
TOTAL, OTHER STATE REVENUE			536,482.00	1,236,724.00	1,773,206.00	274,743.00	1,212,089.00	1,486,832.00	-16.2%

			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	9,000.00	0.00	9,000.00	5,000.00	0.00	5,000.00	-44.4%
Interest		8660	5,000.00	0.00	5,000.00	25,000.00	0.00	25,000.00	400.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	10,000.00	9,875.00	19,875.00	0.00	9,875.00	9,875.00	-50.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF									

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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	103,100.00	0.00	103,100.00	115,750.00	0.00	115,750.00	12.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			127,100.00	9,875.00	136,975.00	145,750.00	9,875.00	155,625.00	13.6%
TOTAL, REVENUES			15,519,452.00	1,577,856.00	17,097,308.00	15,769,836.00	1,568,169.00	17,338,005.00	1.4%

			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	5,405,988.00	163,500.00	5,569,488.00	5,675,212.00	125,949.00	5,801,161.00	4.2%
Certificated Pupil Support Salaries		1200	272,900.00	0.00	272,900.00	281,143.00	0.00	281,143.00	3.0%
Certificated Supervisors' and Administrators' Salaries		1300	691,700.00	0.00	691,700.00	727,199.00	0.00	727,199.00	5.1%
Other Certificated Salaries		1900	45,000.00	0.00	45,000.00	73,708.00	0.00	73,708.00	63.8%
TOTAL, CERTIFICATED SALARIES			6,415,588.00	163,500.00	6,579,088.00	6,757,262.00	125,949.00	6,883,211.00	4.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	209,042.00	260,500.00	469,542.00	269,338.00	271,975.00	541,313.00	15.3%
Classified Support Salaries		2200	799,200.00	152,400.00	951,600.00	730,302.00	138,133.00	868,435.00	-8.7%
Classified Supervisors' and Administrators' Salaries		2300	211,000.00	123,200.00	334,200.00	220,951.00	116,699.00	337,650.00	1.0%
Clerical, Technical and Office Salaries		2400	535,200.00	0.00	535,200.00	557,666.00	0.00	557,666.00	4.2%
Other Classified Salaries		2900	181,900.00	0.00	181,900.00	139,689.00	0.00	139,689.00	-23.2%
TOTAL, CLASSIFIED SALARIES			1,936,342.00	536,100.00	2,472,442.00	1,917,946.00	526,807.00	2,444,753.00	-1.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,001,828.00	427,300.00	1,429,128.00	1,264,084.00	445,678.00	1,709,762.00	19.6%
PERS		3201-3202	288,682.00	93,414.00	382,096.00	340,598.00	94,646.00	435,244.00	13.9%
OASDI/Medicare/Alternative		3301-3302	232,104.00	44,961.00	277,065.00	219,567.00	39,853.00	259,420.00	-6.4%
Health and Welfare Benefits		3401-3402	1,186,460.00	74,600.00	1,261,060.00	1,148,372.00	97,404.00	1,245,776.00	-1.2%
Unemployment Insurance		3501-3502	4,159.00	361.00	4,520.00	3,947.00	303.00	4,250.00	-6.0%
Workers' Compensation		3601-3602	220,507.00	32,102.00	252,609.00	195,791.00	14,449.00	210,240.00	-16.8%
OPEB, Allocated		3701-3702	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	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	0.00	0.00	0.00	21,216.00	1,279.00	22,495.00	New
TOTAL, EMPLOYEE BENEFITS			3,033,740.00	672,738.00	3,706,478.00	3,293,575.00	693,612.00	3,987,187.00	7.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	117,894.00	500.00	118,394.00	105,335.00	0.00	105,335.00	-11.0%
Books and Other Reference Materials		4200	40,175.00	0.00	40,175.00	30,139.00	0.00	30,139.00	-25.0%
Materials and Supplies		4300	410,731.00	246,419.00	657,150.00	326,671.00	255,275.00	581,946.00	-11.4%

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)	
Noncapitalized Equipment		4400	248,326.00	11,816.00	260,142.00	182,940.00	0.00	182,940.00	-29.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			817,126.00	258,735.00	1,075,861.00	645,085.00	255,275.00	900,360.00	-16.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	77,365.00	20,617.00	97,982.00	91,024.00	34,925.00	125,949.00	28.5%
Dues and Memberships		5300	15,148.00	0.00	15,148.00	0.00	0.00	0.00	-100.0%
Insurance		5400 - 5450	175,846.00	0.00	175,846.00	208,000.00	0.00	208,000.00	18.3%
Operations and Housekeeping Services		5500	406,000.00	0.00	406,000.00	486,500.00	0.00	486,500.00	19.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	119,970.00	79,400.00	199,370.00	62,500.00	0.00	62,500.00	-68.7%
Transfers of Direct Costs		5710	(109,257.00)	109,257.00	0.00	(103,676.00)	103,676.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(40,000.00)	0.00	(40,000.00)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	438,273.00	146,964.00	585,237.00	333,650.00	19,433.00	353,083.00	-39.7%
Communications		5900	100,000.00	0.00	100,000.00	59,600.00	0.00	59,600.00	-40.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,183,345.00	356,238.00	1,539,583.00	1,137,598.00	158,034.00	1,295,632.00	-15.8%

			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	11,000.00	172,174.00	183,174.00	0.00	220,000.00	220,000.00	20.1%
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	111,000.00	58,000.00	169,000.00	154,000.00	32,076.00	186,076.00	10.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			122,000.00	230,174.00	352,174.00	154,000.00	252,076.00	406,076.00	15.3%
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	20,000.00	1,171,555.00	1,191,555.00	0.00	1,354,290.00	1,354,290.00	13.7%
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%

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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	55,045.00	0.00	55,045.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			75,045.00	1,171,555.00	1,246,600.00	0.00	1,354,290.00	1,354,290.00	8.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(27,459.00)	27,459.00	0.00	(102,612.00)	102,612.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(20,000.00)	0.00	(20,000.00)	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(47,459.00)	27,459.00	(20,000.00)	(102,612.00)	102,612.00	0.00	-100.0%
TOTAL, EXPENDITURES			13,535,727.00	3,416,499.00	16,952,226.00	13,802,854.00	3,468,655.00	17,271,509.00	1.9%

			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(1,801,828.00)	1,801,828.00	0.00	(1,900,486.00)	1,900,486.00	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			(1,801,828.00)	1,801,828.00	0.00	(1,900,486.00)	1,900,486.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,821,828.00)	1,801,828.00	(20,000.00)	(1,920,486.00)	1,900,486.00	(20,000.00)	0.0%

			2018-19 Estimated Actuals			2019-20 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	14,845,870.00	0.00	14,845,870.00	15,349,343.00	0.00	15,349,343.00	3.4%
2) Federal Revenue		8100-8299	10,000.00	331,257.00	341,257.00	0.00	346,205.00	346,205.00	1.4%
3) Other State Revenue		8300-8599	536,482.00	1,236,724.00	1,773,206.00	274,743.00	1,212,089.00	1,486,832.00	-16.2%
4) Other Local Revenue		8600-8799	127,100.00	9,875.00	136,975.00	145,750.00	9,875.00	155,625.00	13.6%
5) TOTAL, REVENUES			15,519,452.00	1,577,856.00	17,097,308.00	15,769,836.00	1,568,169.00	17,338,005.00	1.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	8,373,760.00	1,298,085.00	9,671,845.00	8,770,399.00	1,275,372.00	10,045,771.00	3.9%
2) Instruction - Related Services	2000-2999		1,073,103.00	180,231.00	1,253,334.00	1,067,268.00	88,321.00	1,155,589.00	-7.8%
3) Pupil Services	3000-3999		770,025.00	36,903.00	806,928.00	911,518.00	0.00	911,518.00	13.0%
4) Ancillary Services	4000-4999		222,109.00	0.00	222,109.00	216,539.00	0.00	216,539.00	-2.5%
5) Community Services	5000-5999		2,200.00	0.00	2,200.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,720,250.00	54,851.00	1,775,101.00	1,508,506.00	118,459.00	1,626,965.00	-8.3%
8) Plant Services	8000-8999		1,299,235.00	674,874.00	1,974,109.00	1,328,624.00	632,213.00	1,960,837.00	-0.7%
9) Other Outgo	9000-9999		75,045.00	1,171,555.00	1,246,600.00	0.00	1,354,290.00	1,354,290.00	8.6%
10) TOTAL, EXPENDITURES			13,535,727.00	3,416,499.00	16,952,226.00	13,802,854.00	3,468,655.00	17,271,509.00	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,983,725.00	(1,838,643.00)	145,082.00	1,966,982.00	(1,900,486.00)	66,496.00	-54.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,801,828.00)	1,801,828.00	0.00	(1,900,486.00)	1,900,486.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,821,828.00)	1,801,828.00	(20,000.00)	(1,920,486.00)	1,900,486.00	(20,000.00)	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			161,897.00	(36,815.00)	125,082.00	46,496.00	0.00	46,496.00	-62.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,668,831.00	48,875.00	1,717,706.00	1,830,728.00	12,060.00	1,842,788.00	7.3%
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)			1,668,831.00	48,875.00	1,717,706.00	1,830,728.00	12,060.00	1,842,788.00	7.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,668,831.00	48,875.00	1,717,706.00	1,830,728.00	12,060.00	1,842,788.00	7.3%
2) Ending Balance, June 30 (E + F1e)			1,830,728.00	12,060.00	1,842,788.00	1,877,224.00	12,060.00	1,889,284.00	2.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,350.00	0.00	30,350.00	30,350.00	0.00	30,350.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	12,060.00	12,060.00	0.00	12,060.00	12,060.00	0.0%
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	951,767.00	0.00	951,767.00	982,299.00	0.00	982,299.00	3.2%
Set Aside for Technology	0000	9780				498,517.00		498,517.00	
Set Aside for Vehicles	0000	9780				239,190.00		239,190.00	
Set Aside for Curriculum	0000	9780				244,592.00		244,592.00	
Set Aside for Technology	0000	9780	483,022.00		483,022.00				
Set Aside for Vehicles	0000	9780	231,755.00		231,755.00				
Set Aside for Curriculum	0000	9780	236,990.00		236,990.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	848,611.00	0.00	848,611.00	864,575.00	0.00	864,575.00	1.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	87.00	87.00
6300	Lottery: Instructional Materials	11,972.00	11,972.00
7338	College Readiness Block Grant	1.00	1.00
Total, Restricted Balance		12,060.00	12,060.00

OTHER FUNDS

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	630,000.00	630,000.00	0.0%
3) Other State Revenue		8300-8599	73,000.00	73,000.00	0.0%
4) Other Local Revenue		8600-8799	214,700.00	96,000.00	-55.3%
5) TOTAL, REVENUES			917,700.00	799,000.00	-12.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	322,071.00	286,123.00	-11.2%
3) Employee Benefits		3000-3999	164,421.00	140,716.00	-14.4%
4) Books and Supplies		4000-4999	341,500.00	334,472.00	-2.1%
5) Services and Other Operating Expenditures		5000-5999	53,500.00	20,317.00	-62.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	20,000.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			901,492.00	781,628.00	-13.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,208.00	17,372.00	7.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,000.00	20,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,000.00	20,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36,208.00	37,372.00	3.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,245.00	76,453.00	90.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,245.00	76,453.00	90.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,245.00	76,453.00	90.0%
2) Ending Balance, June 30 (E + F1e)			76,453.00	113,825.00	48.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	16,711.67	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	59,741.33	113,825.00	90.5%
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	81,420.58		
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	16,711.67		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			98,132.25		
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	27,994.82		
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			27,994.82		
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)			70,137.43		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	630,000.00	630,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			630,000.00	630,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	73,000.00	73,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			73,000.00	73,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	1,500.00	New
Food Service Sales		8634	214,000.00	94,000.00	-56.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	700.00	500.00	-28.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			214,700.00	96,000.00	-55.3%
TOTAL, REVENUES			917,700.00	799,000.00	-12.9%

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	241,230.00	213,663.00	-11.4%
Classified Supervisors' and Administrators' Salaries		2300	80,841.00	72,460.00	-10.4%
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			322,071.00	286,123.00	-11.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	57,992.00	52,469.00	-9.5%
OASDI/Medicare/Alternative		3301-3302	24,562.00	20,106.00	-18.1%
Health and Welfare Benefits		3401-3402	74,000.00	60,954.00	-17.6%
Unemployment Insurance		3501-3502	161.00	132.00	-18.0%
Workers' Compensation		3601-3602	7,706.00	6,581.00	-14.6%
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	0.00	474.00	New
TOTAL, EMPLOYEE BENEFITS			164,421.00	140,716.00	-14.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,000.00	22,825.00	14.1%
Noncapitalized Equipment		4400	1,500.00	13,390.00	792.7%
Food		4700	320,000.00	298,257.00	-6.8%
TOTAL, BOOKS AND SUPPLIES			341,500.00	334,472.00	-2.1%

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	1,500.00	2,000.00	33.3%
Dues and Memberships		5300	1,000.00	0.00	-100.0%
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	5,000.00	9,650.00	93.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	40,000.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	6,000.00	8,667.00	44.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			53,500.00	20,317.00	-62.0%
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	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	20,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			20,000.00	0.00	-100.0%
TOTAL, EXPENDITURES			901,492.00	781,628.00	-13.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	20,000.00	20,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	20,000.00	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)			20,000.00	20,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	630,000.00	630,000.00	0.0%
3) Other State Revenue		8300-8599	73,000.00	73,000.00	0.0%
4) Other Local Revenue		8600-8799	214,700.00	96,000.00	-55.3%
5) TOTAL, REVENUES			917,700.00	799,000.00	-12.9%
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		841,492.00	781,628.00	-7.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		20,000.00	0.00	-100.0%
8) Plant Services	8000-8999		40,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			901,492.00	781,628.00	-13.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			16,208.00	17,372.00	7.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,000.00	20,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,000.00	20,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36,208.00	37,372.00	3.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,245.00	76,453.00	90.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,245.00	76,453.00	90.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,245.00	76,453.00	90.0%
2) Ending Balance, June 30 (E + F1e)			76,453.00	113,825.00	48.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	16,711.67	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	59,741.33	113,825.00	90.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19	2019-20
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	59,741.33	113,825.00
Total, Restricted Balance		59,741.33	113,825.00

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

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(24.64)		
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			(24.64)		
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)			(24.64)		

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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			0.00	0.00	0.0%

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

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

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

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

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	103,000.00	70,000.00	-32.0%
5) TOTAL, REVENUES			103,000.00	70,000.00	-32.0%
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	13,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	90,000.00	130,000.00	44.4%
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			103,000.00	130,000.00	26.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(60,000.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(60,000.00)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	445,069.00	445,069.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			445,069.00	445,069.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			445,069.00	445,069.00	0.0%
2) Ending Balance, June 30 (E + F1e)			445,069.00	385,069.00	-13.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	445,069.00	385,069.00	-13.5%
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	504,963.02		
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			504,963.02		
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)			504,963.02		

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	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	98,000.00	65,000.00	-33.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			103,000.00	70,000.00	-32.0%
TOTAL, REVENUES			103,000.00	70,000.00	-32.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	90,000.00	130,000.00	44.4%
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			90,000.00	130,000.00	44.4%
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			103,000.00	130,000.00	26.2%

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	103,000.00	70,000.00	-32.0%
5) TOTAL, REVENUES			103,000.00	70,000.00	-32.0%
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		1,000.00	0.00	-100.0%
8) Plant Services	8000-8999		102,000.00	130,000.00	27.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			103,000.00	130,000.00	26.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	(60,000.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(60,000.00)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	445,069.00	445,069.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			445,069.00	445,069.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			445,069.00	445,069.00	0.0%
2) Ending Balance, June 30 (E + F1e)			445,069.00	385,069.00	-13.5%
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	445,069.00	385,069.00	-13.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,500.00	3,500.00	0.0%
4) Other Local Revenue		8600-8799	406,500.00	406,500.00	0.0%
5) TOTAL, REVENUES			410,000.00	410,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	410,000.00	410,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			410,000.00	410,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	449,491.00	449,491.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			449,491.00	449,491.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			449,491.00	449,491.00	0.0%
2) Ending Balance, June 30 (E + F1e)			449,491.00	449,491.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	449,491.00	449,491.00	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	605,907.17		
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			605,907.17		
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)			605,907.17		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	3,000.00	3,000.00	0.0%
Other Subventions/In-Lieu Taxes		8572	500.00	500.00	0.0%
TOTAL, OTHER STATE REVENUE			3,500.00	3,500.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	403,000.00	403,000.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	500.00	500.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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%
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			406,500.00	406,500.00	0.0%
TOTAL, REVENUES			410,000.00	410,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	410,000.00	410,000.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			410,000.00	410,000.00	0.0%
TOTAL, EXPENDITURES			410,000.00	410,000.00	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					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	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	3,500.00	3,500.00	0.0%
4) Other Local Revenue		8600-8799	406,500.00	406,500.00	0.0%
5) TOTAL, REVENUES			410,000.00	410,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	410,000.00	410,000.00	0.0%
10) TOTAL, EXPENDITURES			410,000.00	410,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	449,491.00	449,491.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			449,491.00	449,491.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			449,491.00	449,491.00	0.0%
2) Ending Balance, June 30 (E + F1e)			449,491.00	449,491.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	449,491.00	449,491.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

SUPPLEMENTAL SCHEDULES

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: CUSD District Office

Date: June 10, 2019

Place: CUSD District Office

Date: June 17, 2019

Time: 05:15 PM

Adoption Date: June 18, 2019

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Scott A. Lantsberger

Telephone: 530.458.7791 x4002

Title: Chief Business Official

E-mail: slantsberger@cusd.k12.ca.us

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?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 18, 2019	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 18, 2019

For additional information on this certification, please contact:

Name: Scott A. Lantsberger

Title: Chief Business Official

Telephone: 530.458.7791 x4002

E-mail: slantsberger@cusd.k12.ca.us

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,421.14	1,421.14	1,421.14	1,421.14	1,421.14	1,421.14
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)	1,421.14	1,421.14	1,421.14	1,421.14	1,421.14	1,421.14
5. District Funded County Program ADA						
a. County Community Schools	2.37	2.37	2.37	2.37	2.37	2.37
b. Special Education-Special Day Class	4.20	4.20	4.20	4.20	4.20	4.20
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. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	6.57	6.57	6.57	6.57	6.57	6.57
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,427.71	1,427.71	1,427.71	1,427.71	1,427.71	1,427.71
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Colusa Unified (61598) - 2019.20 Budget Adoption						
LOCAL CONTROL FUNDING FORMULA						2019-20
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average			COLA & Augmentation		3.260%
				73.52%	73.52%	2019-20
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	423.96	7,702	801	1,250	787	4,468,818
Grades 4-6	345.33	7,818		1,150	724	3,346,768
Grades 7-8	210.85	8,050		1,184	745	2,104,094
Grades 9-12	447.64	9,329	243	1,407	886	5,311,622
Subtract NSS	-	-	-			-
NSS Allowance						-
TOTAL BASE	1,427.78	11,838,507	448,368	1,806,661	1,137,765	15,231,301
Targeted Instructional Improvement Block Grant						72,847
Home-to-School Transportation						45,195
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						15,349,343
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE
ECONOMIC RECOVERY TARGET PAYMENT					100%	-
CALCULATE LCFF FLOOR						
				12-13 Rate	19-20 ADA	
Current year Funded ADA times Base per ADA				5,573.96	1,427.78	7,958,389
Current year Funded ADA times Other RL per ADA				47.53	1,427.78	67,862
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						1,491,489
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA				-	-	-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA				-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 3,707.21	1,427.78	5,293,080
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						14,810,820
CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2019-20
LOCAL CONTROL FUNDING FORMULA TARGET						15,349,343
LOCAL CONTROL FUNDING FORMULA FLOOR						14,810,820
LCFF Need (LCFF Target less LCFF Floor, if positive)						-
Current Year Gap Funding					100.00%	-
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						15,349,343
CALCULATE STATE AID						
Transition Entitlement						15,349,343
Local Revenue (including RDA)						(3,650,644)
Gross State Aid						11,698,699
CALCULATE MINIMUM STATE AID						
			12-13 Rate	19-20 ADA		N/A
2012-13 RL/Charter Gen BG adjusted for ADA			5,621.49	1,427.78		8,026,251
2012-13 NSS Allowance (deficit)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In Lieu						(3,650,644)
Subtotal State Aid for Historical RL/Charter General BG						4,375,607
Categorical funding from 2012-13						1,491,489
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						5,867,096
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
Local Control Funding Formula Floor plus Funded Gap						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
TOTAL STATE AID						11,698,699
Additional State Aid (Additional SA)						-
LCFF Phase-In Entitlement						
(before COE transfer, Choice & Charter Supplemental)						15,349,343
CHANGE OVER PRIOR YEAR				3.64%	539,267	
LCFF Entitlement PER ADA						10,750
PER ADA CHANGE OVER PRIOR YEAR				3.63%	377	
BASIC AID STATUS (school districts only)						
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2019-20
State Aid	4.83%	539,267				11,698,699
Property Taxes net of in-lieu	0.00%	-				3,650,644
Charter in-Lieu Taxes	0.00%	-				-
LCFF pre COE, Choice, Supp	3.64%	539,267				15,349,343

Colusa Unified School District
Multiyear Projection Assumptions Summary
2019.2020 Budget Adoption
July 17, 2019

Fiscal 2019.2020

Revenues: Overall revenues for fiscal 2019.2020 increase by 1.39% to \$17,338,005. The increase is less than COLA due to the elimination of one-time funding in this year's State budget. The revenue projection assumes 100% of projected ADA (which is flat) will materialize.

Expenditures: Overall expenditures are projected to increase by \$319,283 or 1.85%. The expenditure increase is attributable primarily to the compensation increase of 2018.2019 (2%) and 2019.2020 (1%). This salary increase was partially offset by a decrease in non-personnel cost(s) across the board.

Fiscal 2020.2021

Revenues: State revenues projected at 100% of the LCFF with a projected COLA of 3.0%. This results in a projected increase in revenue of \$432,324. Other state revenue received COLA for a net increase in revenue of \$476,929. Enrollment projections will remain conservative and continue to assume no growth in enrollment or attendance until the spring of 2020. Federal revenues are assumed flat.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 1.5%2% for both unrestricted and restricted expenditures. Contributions to CalSTRS and CalPERS increase by \$161,114. All other expenses assume an inflationary factor of 2.0% with the exception of Capital Outlay (0% growth).

Fiscal 2021.2022

Revenues: State revenues projected +at 100% of the LCFF projected COLA, or 2.80%. This results in a projected increase in funding of \$438,182. Overall revenue is projected to increase by \$481,062. Enrollment projections remain conservative and continue to assume no growth in enrollment or attendance. Federal revenues are assumed flat.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 1.5% for both unrestricted and restricted expenditures plus an increase to CalSTRS and CalPERS of \$56,468. All other expenses assume an inflationary factor of 2.0% with the exception of Capital Outlay (0% growth).

Colusa Unified School District
2019.20 Budget - Multi Year Projection

	Projected Variables		Adopted Budget 2019.20			Year 1 - Projected 2020.21			Year 2 - Projected 2021.22		
			Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A. REVENUES	Revenue - Cola %										
LCFF Sources	3.00%	2.80%	15,349,343	-	15,349,343	15,781,667	-	15,781,667	16,219,849	-	16,219,849
Federal Revenues	0.00%	0.00%	-	346,205	346,205	-	346,205	346,205	-	346,205	346,205
Other State Revenues	3.00%	2.80%	274,743	1,212,089	1,486,832	282,985	1,248,452	1,531,437	290,909	1,283,408	1,574,317
Other Local Revenues	0.00%	0.00%	145,750	9,875	155,625	145,750	9,875	155,625	145,750	9,875	155,625
Other Sources	0.00%	0.00%	-	-	-	-	-	-	-	-	-
TOTAL REVENUES			15,769,836	1,568,169	17,338,005	16,210,402	1,604,532	17,814,934	16,656,508	1,639,488	18,295,996
B. EXPENDITURES	Expenses %										
Certificated Salaries											
Base Salaries			6,757,262	125,949	6,883,211	6,757,262	125,949	6,883,211	6,858,621	127,838	6,986,459
Step and Column	1.50%	1.50%				101,359	1,889	103,248	102,879	1,918	104,797
Cost of Living	0.00%	0.00%				-	-	-	-	-	-
Other Adjustments (STRS)					Not included in total	84,905	1,583	86,488	19,650	366	20,016
Total Certificated Salaries			6,757,262	125,949	6,883,211	6,858,621	127,838	6,986,459	6,961,500	129,756	7,091,256
Classified Salaries											
Base Salaries			1,917,946	526,807	2,444,753	1,917,946	526,807	2,444,753	1,946,714	534,708	2,481,422
Step and Column	1.50%	1.50%				28,768	7,901	36,669	29,201	8,021	37,222
Cost of Living	0.00%	0.00%				-	-	-	-	-	-
Other Adjustments (PERS)					Not included in total	58,545	16,081	74,626	28,597	7,855	36,452
Total Classified Salaries			1,917,946	526,807	2,444,753	1,946,714	534,708	2,481,422	1,975,915	542,729	2,518,644
Employee Benefits			3,293,575	693,612	3,987,187	3,437,025	711,275	4,148,300	3,485,272	719,496	4,204,769
Books and Supplies	2.00%	2.00%	645,085	255,275	900,360	657,987	260,381	918,368	671,147	265,589	936,736
Services, Other Operating Exp	2.00%	2.00%	1,137,598	158,034	1,295,632	1,160,350	161,195	1,321,545	1,183,557	164,419	1,347,976
Capital Outlay	0.00%	0.00%	154,000	252,076	406,076	154,000	252,076	406,076	154,000	252,076	406,076
Other Outgo	2.00%	2.00%	-	1,354,290	1,354,290	-	1,381,376	1,381,376	-	1,409,004	1,409,004
Direct Support / Indirect Cost	2.00%	2.00%	(102,612)	102,612	-	(104,664)	104,664	-	(106,757)	106,757	-
Other Financing Uses	0.00%	2.00%	-	-	-	-	-	-	-	-	-
Transfers Out	0.00%	0.00%	20,000	-	20,000	20,000	-	20,000	20,000	-	20,000
Future TFs / Shifts / Deducts	0.00%	0.00%	-	-	-	-	-	-	-	-	-
Contributions	2.00%	2.00%	1,900,486	(1,900,486)	-	1,938,496	(1,938,496)	-	1,977,266	(1,977,266)	-
TOTAL EXPENDITURES			15,723,340	1,568,169	17,291,509	16,068,529	1,595,017	17,663,546	16,321,900	1,612,560	17,934,461
C. NET INCREASE (DECREASE) IN FUND BALANCE			46,496	-	46,496	141,873	9,515	151,388	334,608	26,928	361,536
E. FUND BALANCE, RESERVES											
Beginning Balance			1,830,728	12,060	1,842,788	1,877,224	12,060	1,889,284	2,019,097	21,575	2,040,672
Estimated Ending Balance			1,877,224	12,060	1,889,284	2,019,097	21,575	2,040,672	2,353,705	48,503	2,402,208
F. COMPONENTS OF ENDING FUND BALANCE											
a) Nonspendable											
Revolving Cash			30,350	-	-	30,350	-	-	30,350	-	-
Stores			-	-	-	-	-	-	-	-	-
b) Restricted			-	12,060	-	-	21,575	-	-	48,503	-
c) Committed											
d) Assigned			982,299	-	-	1,105,570	-	-	1,426,632	-	-
e) Unassigned/Unappropriated											
Reserve for Economic Uncertainties (5%)	0.00%	0.00%	864,575	-	-	883,177	-	-	896,723	-	-
Unassigned/Unappropriated Amount			-	-	-	-	-	-	-	-	-

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	15,349,343.00	2.82%	15,781,667.00	2.78%	16,219,849.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	274,743.00	3.00%	282,985.00	2.80%	290,909.00
4. Other Local Revenues	8600-8799	145,750.00	0.00%	145,750.00	0.00%	145,750.00
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	(1,900,486.00)	2.00%	(1,938,496.00)	2.00%	(1,977,266.00)
6. Total (Sum lines A1 thru A5c)		13,869,350.00	2.90%	14,271,906.00	2.85%	14,679,242.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,757,262.00		6,858,621.00
b. Step & Column Adjustment				101,359.00		102,879.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,757,262.00	1.50%	6,858,621.00	1.50%	6,961,500.00
2. Classified Salaries						
a. Base Salaries				1,917,946.00		1,946,714.00
b. Step & Column Adjustment				28,768.00		29,201.00
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	1,917,946.00	1.50%	1,946,714.00	1.50%	1,975,915.00
3. Employee Benefits	3000-3999	3,293,575.00	4.36%	3,437,025.00	1.40%	3,485,272.00
4. Books and Supplies	4000-4999	645,085.00	2.00%	657,987.00	2.00%	671,147.00
5. Services and Other Operating Expenditures	5000-5999	1,137,598.00	2.00%	1,160,350.00	2.00%	1,183,557.00
6. Capital Outlay	6000-6999	154,000.00	0.00%	154,000.00	0.00%	154,000.00
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	(102,612.00)	2.00%	(104,664.00)	2.00%	(106,757.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		13,822,854.00	2.22%	14,130,033.00	1.52%	14,344,634.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		46,496.00		141,873.00		334,608.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,830,728.00		1,877,224.00		2,019,097.00
2. Ending Fund Balance (Sum lines C and D1)		1,877,224.00		2,019,097.00		2,353,705.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	30,350.00		30,350.00		30,350.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	982,299.00		1,105,570.00		1,426,632.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	864,575.00		883,177.00		896,723.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,877,224.00		2,019,097.00		2,353,705.00

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	864,575.00		883,177.00		896,723.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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)		864,575.00		883,177.00		896,723.00
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.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	346,205.00	0.00%	346,205.00	0.00%	346,205.00
3. Other State Revenues	8300-8599	1,212,089.00	3.00%	1,248,452.00	2.80%	1,283,408.00
4. Other Local Revenues	8600-8799	9,875.00	0.00%	9,875.00	0.00%	9,875.00
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	1,900,486.00	2.00%	1,938,496.00	2.00%	1,977,266.00
6. Total (Sum lines A1 thru A5c)		3,468,655.00	2.14%	3,543,028.00	2.08%	3,616,754.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				125,949.00		127,838.00
b. Step & Column Adjustment				1,889.00		1,918.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	125,949.00	1.50%	127,838.00	1.50%	129,756.00
2. Classified Salaries						
a. Base Salaries				526,807.00		534,708.00
b. Step & Column Adjustment				7,901.00		8,021.00
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	526,807.00	1.50%	534,708.00	1.50%	542,729.00
3. Employee Benefits	3000-3999	693,612.00	2.55%	711,275.00	1.16%	719,496.00
4. Books and Supplies	4000-4999	255,275.00	2.00%	260,381.00	2.00%	265,589.00
5. Services and Other Operating Expenditures	5000-5999	158,034.00	2.00%	161,195.00	2.00%	164,419.00
6. Capital Outlay	6000-6999	252,076.00	0.00%	252,076.00	0.00%	252,076.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,354,290.00	2.00%	1,381,376.00	2.00%	1,409,004.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	102,612.00	2.00%	104,664.00	2.00%	106,757.00
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)		3,468,655.00	1.87%	3,533,513.00	1.59%	3,589,826.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		0.00		9,515.00		26,928.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,060.00		12,060.00		21,575.00
2. Ending Fund Balance (Sum lines C and D1)		12,060.00		21,575.00		48,503.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	12,060.00		21,575.00		48,503.00
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)		12,060.00		21,575.00		48,503.00

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

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	15,349,343.00	2.82%	15,781,667.00	2.78%	16,219,849.00
2. Federal Revenues	8100-8299	346,205.00	0.00%	346,205.00	0.00%	346,205.00
3. Other State Revenues	8300-8599	1,486,832.00	3.00%	1,531,437.00	2.80%	1,574,317.00
4. Other Local Revenues	8600-8799	155,625.00	0.00%	155,625.00	0.00%	155,625.00
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)		17,338,005.00	2.75%	17,814,934.00	2.70%	18,295,996.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,883,211.00		6,986,459.00
b. Step & Column Adjustment				103,248.00		104,797.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,883,211.00	1.50%	6,986,459.00	1.50%	7,091,256.00
2. Classified Salaries						
a. Base Salaries				2,444,753.00		2,481,422.00
b. Step & Column Adjustment				36,669.00		37,222.00
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	2,444,753.00	1.50%	2,481,422.00	1.50%	2,518,644.00
3. Employee Benefits	3000-3999	3,987,187.00	4.04%	4,148,300.00	1.36%	4,204,768.00
4. Books and Supplies	4000-4999	900,360.00	2.00%	918,368.00	2.00%	936,736.00
5. Services and Other Operating Expenditures	5000-5999	1,295,632.00	2.00%	1,321,545.00	2.00%	1,347,976.00
6. Capital Outlay	6000-6999	406,076.00	0.00%	406,076.00	0.00%	406,076.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,354,290.00	2.00%	1,381,376.00	2.00%	1,409,004.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,000.00	0.00%	20,000.00	0.00%	20,000.00
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)		17,291,509.00	2.15%	17,663,546.00	1.53%	17,934,460.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		46,496.00		151,388.00		361,536.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,842,788.00		1,889,284.00		2,040,672.00
2. Ending Fund Balance (Sum lines C and D1)		1,889,284.00		2,040,672.00		2,402,208.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	30,350.00		30,350.00		30,350.00
b. Restricted	9740	12,060.00		21,575.00		48,503.00
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	982,299.00		1,105,570.00		1,426,632.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	864,575.00		883,177.00		896,723.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,889,284.00		2,040,672.00		2,402,208.00

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	864,575.00		883,177.00		896,723.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
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)		864,575.00		883,177.00		896,723.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		5.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,421.14		1,421.14		1,421.14
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		17,291,509.00		17,663,546.00		17,934,460.00
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)		17,291,509.00		17,663,546.00		17,934,460.00
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)		518,745.27		529,906.38		538,033.80
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)		518,745.27		529,906.38		538,033.80
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

July 1 Budget
2018-19 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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

July 1 Budget
2018-19 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	40,000.00	(40,000.00)	20,000.00	(20,000.00)	20,000.00	20,000.00	0.00	0.00

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	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	20,000.00		
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	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					20,000.00	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	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
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	0.00	0.00	0.00	0.00	20,000.00	20,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2016-17)				
District Regular		1,402		
Charter School				
Total ADA	0	1,402	0.0%	Met
Second Prior Year (2017-18)				
District Regular		1,420		
Charter School				
Total ADA	0	1,420	0.0%	Met
First Prior Year (2018-19)				
District Regular		1,421		
Charter School		0		
Total ADA	0	1,421	0.0%	Met
Budget Year (2019-20)				
District Regular	1,421			
Charter School	0			
Total ADA	1,421			

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 Charter School Total Enrollment	 0	 1,479 1,479	 0.0%	 Met
Second Prior Year (2017-18) District Regular Charter School Total Enrollment	 0	 1,450 1,450	 0.0%	 Met
First Prior Year (2018-19) District Regular Charter School Total Enrollment	 0	 0	 0.0%	 Met
Budget Year (2019-20) District Regular Charter School Total Enrollment	 0			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	1,402	1,479	
Charter School		0	
Total ADA/Enrollment	1,402	1,479	94.8%
Second Prior Year (2017-18)			
District Regular	1,419	1,450	
Charter School			
Total ADA/Enrollment	1,419	1,450	97.9%
First Prior Year (2018-19)			
District Regular	1,421		
Charter School	0		
Total ADA/Enrollment	1,421	0	0.0%
Historical Average Ratio:			64.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			64.7%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2019-20)				
District Regular	1,421			
Charter School	0			
Total ADA/Enrollment	1,421	0	0.0%	Met
1st Subsequent Year (2020-21)				
District Regular				
Charter School				
Total ADA/Enrollment	0	0	0.0%	Met
2nd Subsequent Year (2021-22)				
District Regular				
Charter School				
Total ADA/Enrollment	0	0	0.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: 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)	1,427.71	1,427.71	1,427.71	1,427.71
b. Prior Year ADA (Funded)		1,427.71	1,427.71	1,427.71
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	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	0.00
c. Economic Recovery Target Funding (current year increment)		N/A	N/A	N/A
d. Total (Lines 2b2 plus Line 2c)	0.00	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%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)	0.00%	0.00%	0.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):	-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%	-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)	3,650,644.00	3,650,644.00		
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)	14,845,870.00	15,349,343.00	15,781,667.00	16,219,849.00
District's Projected Change in LCFF Revenue:		3.39%	2.82%	2.78%
LCFF Revenue Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-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)

Increase in LCFF funding is based on current year COLA and projected COLA in subsequent years.

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)	10,360,958.51	12,227,735.27	84.7%
Second Prior Year (2017-18)	10,912,336.00	12,919,952.27	84.5%
First Prior Year (2018-19)	11,385,670.00	13,535,727.00	84.1%
	Historical Average Ratio:		84.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	3.0%	3.0%	3.0%
	81.4% to 87.4%	81.4% to 87.4%	81.4% to 87.4%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2019-20)	11,968,783.00	13,802,854.00	86.7%	Met
1st Subsequent Year (2020-21)	12,242,360.00	14,110,033.00	86.8%	Met
2nd Subsequent Year (2021-22)	12,422,687.00	14,324,634.00	86.7%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.00%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-10.00% to 10.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.00% to 5.00%	-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)	341,257.00		
Budget Year (2019-20)	346,205.00	1.45%	No
1st Subsequent Year (2020-21)	346,205.00	0.00%	No
2nd Subsequent Year (2021-22)	346,205.00	0.00%	No

Explanation:
(required if Yes)

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

First Prior Year (2018-19)	1,773,206.00		
Budget Year (2019-20)	1,486,832.00	-16.15%	Yes
1st Subsequent Year (2020-21)	1,531,437.00	3.00%	No
2nd Subsequent Year (2021-22)	1,574,317.00	2.80%	No

Explanation:
(required if Yes)

Decrease in budget year revenue due to elimination of one-time funding.

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

First Prior Year (2018-19)	136,975.00		
Budget Year (2019-20)	155,625.00	13.62%	Yes
1st Subsequent Year (2020-21)	155,625.00	0.00%	No
2nd Subsequent Year (2021-22)	155,625.00	0.00%	No

Explanation:
(required if Yes)

Interest has beat expectations four-fold. Increase of \$20K is from interest earnings.

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

First Prior Year (2018-19)	1,075,861.00		
Budget Year (2019-20)	900,360.00	-16.31%	Yes
1st Subsequent Year (2020-21)	918,368.00	2.00%	No
2nd Subsequent Year (2021-22)	936,736.00	2.00%	No

Explanation:
(required if Yes)

Reduction in one-time expense supported by one-time revenue.

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

First Prior Year (2018-19)	1,539,583.00		
Budget Year (2019-20)	1,295,632.00	-15.85%	Yes
1st Subsequent Year (2020-21)	1,321,545.00	2.00%	No
2nd Subsequent Year (2021-22)	1,347,976.00	2.00%	No

Explanation:
(required if Yes)

Reduction in one-time expenses supported by one-time revenue.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2018-19)	2,251,438.00		
Budget Year (2019-20)	1,988,662.00	-11.67%	Not Met
1st Subsequent Year (2020-21)	2,033,267.00	2.24%	Met
2nd Subsequent Year (2021-22)	2,076,147.00	2.11%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2018-19)	2,615,444.00		
Budget Year (2019-20)	2,195,992.00	-16.04%	Not Met
1st Subsequent Year (2020-21)	2,239,913.00	2.00%	Met
2nd Subsequent Year (2021-22)	2,284,712.00	2.00%	Met

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

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

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

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

Decrease in budget year revenue due to elimination of one-time funding.

Interest has beat expectations four-fold. Increase of \$20K is from interest earnings.

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

Reduction in one-time expense supported by one-time revenue.

Reduction in one-time expenses supported by one-time revenue.

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)

17,291,509.00

- 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'
to the Ongoing and Major
Maintenance Account

Status

- c. Net Budgeted Expenditures and Other Financing Uses

17,291,509.00

518,745.27

0.00

Not 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:

<input type="checkbox"/>
<input type="checkbox"/>
<input checked="" type="checkbox"/>

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)

CUSD is part of the Leory Greene funding program and provides a 2% contribution reported in Resource 8100.

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)	466,881.00	808,292.00	848,611.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	448,513.68	0.00
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)	466,881.00	1,256,805.68	848,611.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	15,562,675.60	16,165,831.73	16,972,226.00
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)	15,562,675.60	16,165,831.73	16,972,226.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	7.8%	5.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	2.6%	1.7%

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)	478,627.87	12,245,148.57	N/A	Met
Second Prior Year (2017-18)	(57,096.14)	12,947,665.41	0.4%	Met
First Prior Year (2018-19)	161,897.00	13,555,727.00	N/A	Met
Budget Year (2019-20) (Information only)	46,496.00	13,822,854.00		

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)	1,688,330.00	1,247,315.95	26.1%	Not Met
Second Prior Year (2017-18)	1,371,206.00	1,725,943.82	N/A	Met
First Prior Year (2018-19)	1,238,653.00	1,668,831.00	N/A	Met
Budget Year (2019-20) (Information only)	1,830,728.00			

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.)	1,421	1,421	1,421
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):

No

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	17,291,509.00	17,663,546.00	17,934,460.00
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)	17,291,509.00	17,663,546.00	17,934,460.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	518,745.27	529,906.38	538,033.80
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)	518,745.27	529,906.38	538,033.80

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	864,575.00	883,177.00	896,723.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
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)	864,575.00	883,177.00	896,723.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	5.00%
District's Reserve Standard (Section 10B, Line 7):	518,745.27	529,906.38	538,033.80
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2018-19)	(1,801,828.00)			
Budget Year (2019-20)	(1,900,486.00)	98,658.00	5.5%	Met
1st Subsequent Year (2020-21)	(1,938,496.00)	38,010.00	2.0%	Met
2nd Subsequent Year (2021-22)	(1,977,266.00)	38,770.00	2.0%	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)	20,000.00			
Budget Year (2019-20)	20,000.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	20,000.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	20,000.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear 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	36	Property Tax Levy	Property Tax Levy	5,700,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Unrestricted General Fund	Unrestricted General Fund	60,000

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

TOTAL:				5,760,000

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Budget Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases	27,000	0	0	0
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	31,000	29,000	29,000	29,000
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	58,000	29,000	29,000	29,000
Has total annual payment increased over prior year (2018-19)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

n/a

- 2.

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

Explanation:
(required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

Yes

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

District offers a maximum of \$50,000 not to exceed \$10,000 per year.

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

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

1,324,934.00

0.00

1,324,934.00

Actuarial

Jun 30, 2018

5. OPEB Contributions

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

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

100,000.00	115,000.00	136,264.00
100,000.00	115,000.00	136,264.00
100,000.00	115,000.00	136,264.00
8	10	12

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	74.0	74.0	74.0	74.0

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

May 20, 2019

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

Yes

If Yes, date of Superintendent and CBO certification:

May 20, 2019

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
934,780	934,780	934,780
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
100,000	103,248	104,797
1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	73.0	73.0	73.0	73.0

Classified (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 are still underway for 2018.19 and 2019.20

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

23,480

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
46,780	46,780	46,780
100.0%	100.0%	100.0%
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		
0	0	0

--

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
35,500	36,669	37,222
1.5%	1.5%	1.5%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	13.0	13.0	13.0	13.0

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

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 18, 2019

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	<div>No</div>
A2. Is the system of personnel position control independent from the payroll system?	<div>Yes</div>
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)	<div>No</div>
A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	<div>No</div>
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?	<div>No</div>
A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	<div>No</div>
A7. Is the district's financial system independent of the county office system?	<div>No</div>
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)	<div>No</div>
A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	<div>Yes</div>

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