

Orcutt Union School District

Adopted Budget
2019-2020



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OCUTT UNION SCHOOL DISTRICT

Adopted Budget
2019-2020

State Budget Information

The Governor's May Revise is substantially similar to his original proposal in January. It is obvious that Governor Newsom continues his commitment to former Governor Brown's Local Control Funding Formula (LCFF) with the inclusion of the statutory cost-of-living adjustment (COLA) of 3.26%. However, as it is common knowledge now, the LCFF does not provide sufficient funding to cover the continued rising costs of STRS, PERS, Step and Column compensation increases, Special Education costs and more. Therefore, districts will continue to face budget challenges and those challenges will be even greater for districts in declining enrollment.

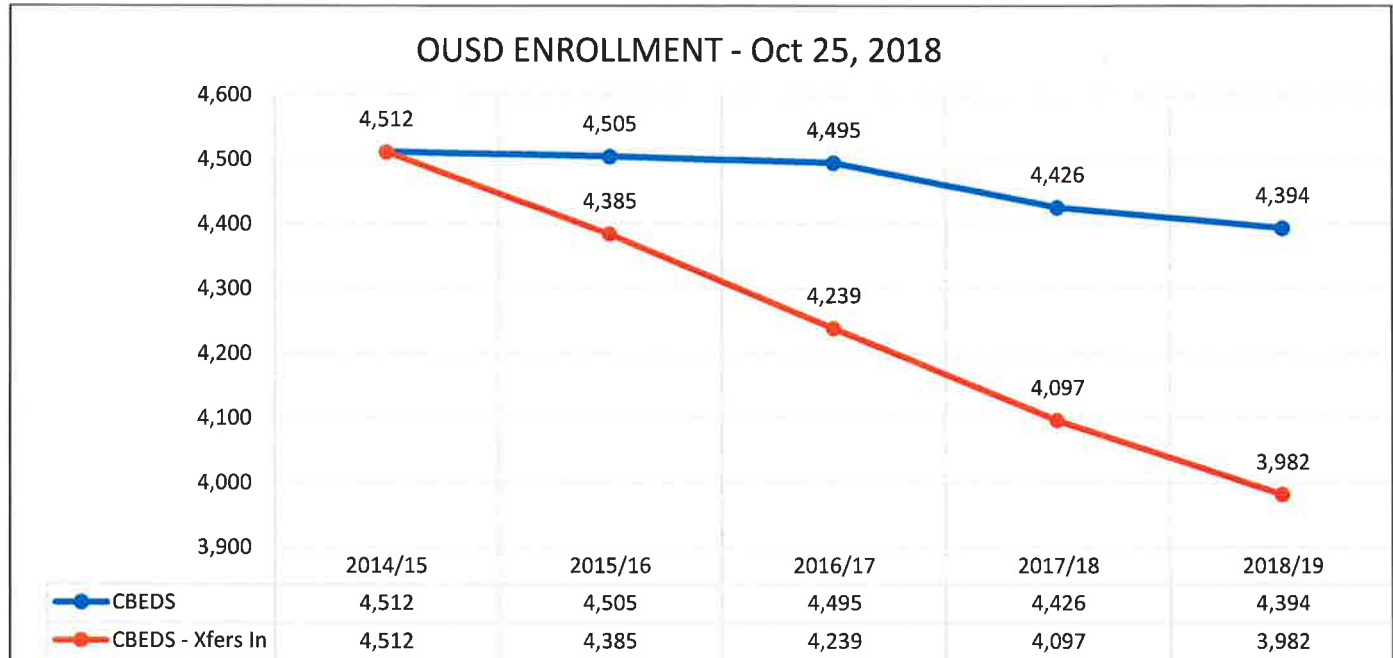
There are currently several legislative measures being introduced to increase funding for K – 12 schools. However, we cannot assume any of these measures will be enacted into law. Therefore, we must build our budget from the most conservative perspective that the only increase in revenue will be the COLA. If additional funding is enacted into law, we will update our budget at that time accordingly.

While Governor Newsom's budget proposal does not include a recession forecast, his spending plan is based on conservative economic and revenue assumptions and he continues to support deposits to the state's Rainy Day fund. School Services of California, Inc. strongly recommends school districts do the same and build their reserves to be prepared for when the next recession arrives.

The California economy is very strong with the lowest unemployment rate in 42 years at 4.3%. With consistent growth over the past 10 years, it is now showing some signs of slowing. One of the biggest economic drivers for the state is new home production. New home production drives the purchase of more goods and services such as furniture, appliances, interior decorating, landscaping, etc. However, housing production is showing signs of slowing having decreased over 12,000 units from 2016 to 2018. Additionally, the Legislative Analyst's forecast for personal income tax collection reflects a slowdown.

District Enrollment

The following chart represents the recent historical enrollment trend of the district. The blue line represents the district's CBEDS enrollment. The red line represents the district's CBEDS enrollment, less the inter district students transferred in from Santa Maria Bonita School District (SMBSD). At the present time, SMBSD does not have sufficient capacity to house all of their students. Therefore, they are granting requests for students to transfer out of the district. Our district has readily accepted these students as we have capacity.



Even though SMBSD is building a new elementary school that is scheduled for completion in August 2020, their administration projects they will continue to be overcrowded for at least the next three years. However, if they were to experience an unexpected and significant enrollment decline, they could have adequate capacity and discontinue allowing students to transfer out. If this were the case, it would have a significant negative impact on our district's enrollment. It is for this reason, we continue to be conservative and forecast an enrollment decline of 60 students each year in our multi-year projection.

Multi-Year Budget Projections

Multi-year budget projections are required for most all budget benchmarks. Nearly all school districts in California use California School Services (SCC) dashboard assumptions which are a starting point for current and future years. Many assumptions are used in formulating our multi-year budget projections and the major assumptions are listed below:

MULTI YEAR ASSUMPTIONS					
	2019-20	2020-21	2021-22	2022-23	2023-24
Enrollment Projections	4,330	4,270	4,210	4,150	4,090
Funded ADA	4,187	4,135	4,082	4018	3965
ADA	4,135	4,082	4018	3965	3915
Unduplicated Pupil Percentage	46.90%	46.44%	45.75%	45.13%	44.58%
SSC LCFF Gap Funding	100%	100%	100%	100%	100%
Mandate Block Grant	\$134,738	\$134,738	\$134,738	\$134,738	\$134,738
One-Time Discretionary Grant	\$0	\$0	\$0	\$0	\$0
Unrestricted Lottery Funds per ADA	\$151	\$151	\$151	\$151	\$151
Restricted Lottery Funds per ADA	\$53	\$53	\$53	\$53	\$53
Charter School Allowable Fees	\$1,389,893	\$1,431,590	\$1,474,537	\$1,518,774	\$1,564,337
Additional Base Grant	\$268,041	\$561,058	\$492,017	\$300,734	\$392,744
Additional Supplemental Grant	\$87,475	\$21,635	(\$788)	(\$15,545)	(\$3,285)
Step and Column Increases	\$396,347	\$351,209	\$328,429	\$320,000	\$320,000
STRS Contribution	\$3,253,105 16.70%	\$3,491,462 18.10%	\$3,530,408 17.80%	\$3,469,486 17.80%	\$3,506,175 17.80%
PERS Contribution	\$1,287,914 20.73%	\$1,267,756 23.60%	\$1,344,589 24.90%	\$1,385,417 25.70%	\$1,426,791 25.70%
Health/Welfare Benefits	\$4,117,386	\$4,189,386	\$4,177,386	\$4,165,386	\$4,153,386
Certificated Staffing	-6	6	-1	-1	-1
Classified Staffing	-3	0	0	0	0
Post-Employment Benefits Transfer	\$505,765	\$520,938	\$536,566	\$552,663	\$569,243
Textbook Adoptions	\$1,000,000	\$0	\$0	\$0	\$0
Deferred Maintenance	\$628,052	\$646,894	\$666,300	\$686,289	\$706,878
Increase Cost to SPED Services	\$247,657	\$393,251	\$360,796	\$425,064	\$571,478
California CPI applied to Supplies/Services	3.18%	3.05%	2.92%	3.15%	0.00%
Reserve for Economic Uncertainties	3%	3%	3%	3%	3%

CONTRIBUTIONS					
	2019-20	2020-21	2021-22	2022-23	2023-24
Special Education	\$4,179,399	\$4,572,620	\$4,933,416	\$5,358,480	\$5,929,958
Special Education Transportation	\$165,265	\$174,265	\$179,265	\$184,265	\$193,478
Home To School Transportation	\$742,177	\$792,177	\$842,177	\$892,177	\$936,786
Routine Maintenance	\$1,019,290	\$1,070,254	\$1,123,767	\$1,179,955	\$1,238,953
Total	\$6,106,131	\$6,609,316	\$7,078,625	\$7,614,877	\$7,995,621

Summary

This budget has been prepared based on the best information available at this time. As always, this information is subject to change. The 2018/19 Estimated Actuals will not be finalized until mid-August and the 2019/20 revenues may change when the State Budget Act is approved by the legislature and Governor.

The district's Multi-Year Projections reflects fiscal health with on-going surpluses in the 2019/20, 2020/21 and 2021/22 years. This is primarily due to the district's previous actions to "right size" our staffing due to our declining enrollment. And even though we believe at this time our budget is based on conservative assumptions, the real wild card is enrollment. If more students show up next year than forecasted, it will improve our fiscal status. On the other hand, if fewer students show up than forecasted, it could quickly eliminate our surplus and absorb a large portion of our reserves. Absent swift and appropriate budgetary actions to accommodate a greater decline in enrollment than expected, our district could quickly be at financial risk.

GENERAL FUND: COMPAIRSON OF ESTIMATED ACUTALS TO BUDGET ADOPTION

Revenues

The Adopted Budget reflects changes in revenues from that presented in the 2018-19 Estimated Actuals as follows:

• LCFF Sources	\$ 486,923
• Federal Revenue	\$ 6,782
• Other State Revenue	\$ (1,194,105)
• Other Local Revenue	\$ (828,480)

TOTAL INCREASE (DECREASE) IN REVENUE/ TRANSFERS IN	\$ (1,528,880)
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Expenditures

The Adopted Budget reflects changes in expenditures from that presented in the 2018-19 Estimated Actuals as follows:

• Certificated Salaries	\$ (393,153)
<i>Decrease certificated staffing</i>	
• Classified Salaries	\$ (131,407)
<i>Reduction in force: 2 night custodians & one Senior Craftsman</i>	
• Benefits	\$ 205,062
<i>Increase in STRS and PERS rates</i>	
<i>Additional H&W costs due to staffing</i>	
• Books and Supplies	\$ 122,525
• Services	\$ (407,509)
<i>No Energy Efficiency Expenditures</i>	
• Capital Outlay	\$ (167,400)
<i>No Energy Efficiency Expenditures</i>	
• Direct/Indirect Costs	\$ (14,433)

TOTAL INCREASE (DECREASE) IN EXPENSES/ TRANSFERS OUT	\$ (489,298)
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ORCUTT UNION SCHOOL DISTRICT

GENERAL FUND SUMMARY

Adopted Budget 2019-20

Beginning Balance: \$ 10,585,784

Income:

LCFF Sources	\$ 38,730,054
Federal	\$ 1,704,760
State	\$ 3,122,922
Local	\$ 3,653,331
	\$ -

Total Income: \$ 47,211,067

Expenditures:

Certificated Salaries	\$ 19,703,073
Classified Salaries	\$ 6,899,383
Employee Benefits	\$ 11,859,729
Books/Supplies	\$ 2,813,135
Services/Operating Expenditures	\$ 3,495,344
Facilities/Capital Outlay	\$ 193,000
Other Outgo	\$ 1,607,546
Transfers of Indirect/Direct Support Costs	\$ (85,700)
Transfers Out/Uses - Deferred Maint./Post Retirement	\$ 846,769

Total Expenditures: \$ 47,332,279

Net Increase (Decrease) in Fund Balance

\$ (121,212) The deficit spending is due to textbook adoption budgeted at \$1 million for 2019-20

Unadjusted Ending Balance: \$ 10,464,573

Components of Ending Fund Balance:

Restricted Programs	\$ 891,273
Revolving Cash Fund	\$ 15,500
Stores	\$ 15,200
Set Aside for Compensated Absences	\$ 150,000
Campus Connection Ending Fund Balance	\$ 134,309
LCAP Carryover Funds	\$ 42,242
Reserve for Strategic Plan	\$ 3,500,000
Reserve for Future Economic Downturn	\$ 4,296,081
State Mandatory Minimum Reserve - 3%	\$ 1,419,968

Undesignated/Unappropriated 0

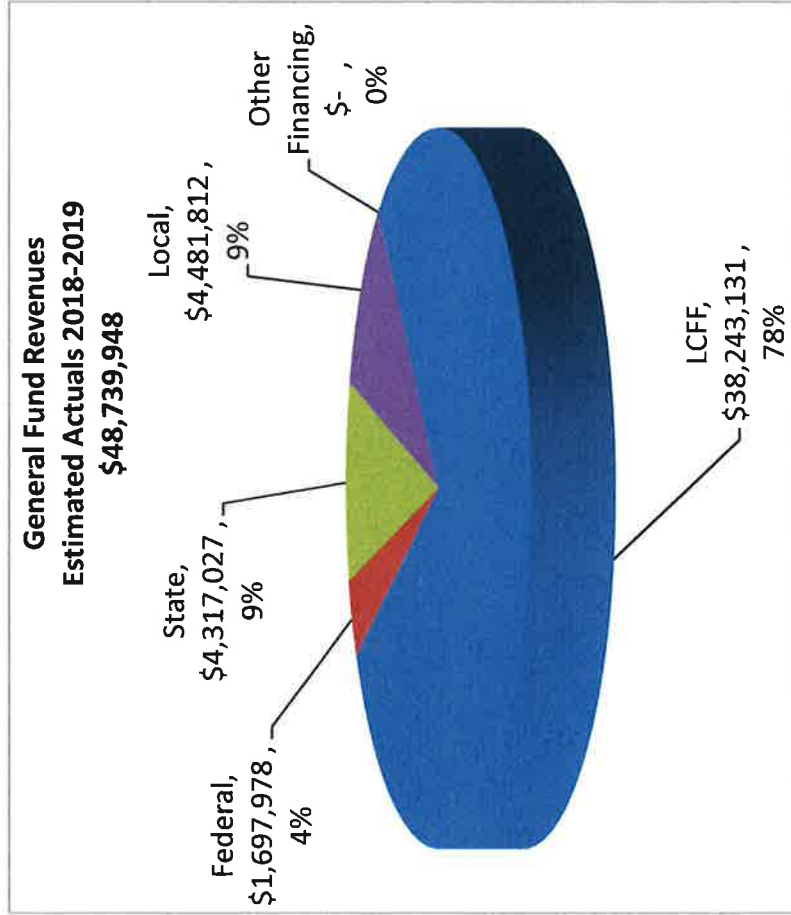
Projected Contributions:

Special Ed.	= \$ 4,179,399
Transportation, Regular	= \$ 742,177
Transportation, Special Ed.	= \$ 169,265
Routine Maintenance	= \$ 970,752
Campus Connection	= \$ 6,061,593

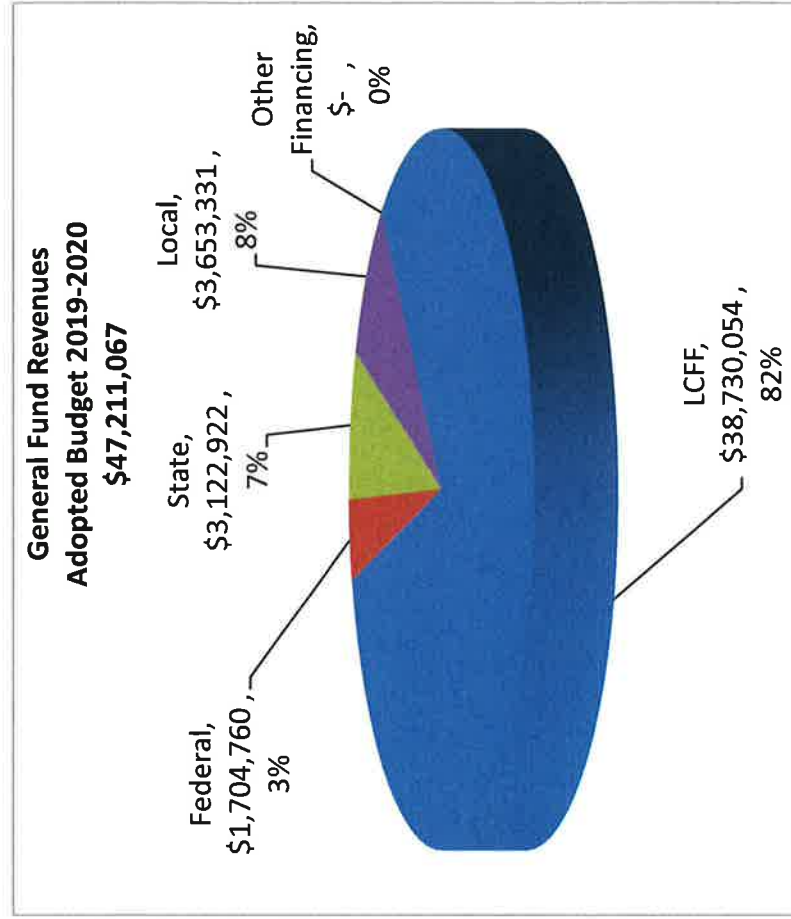
ORCUTT UNION SCHOOL DISTRICT
FUNDS SUMMARY

FUND	BUDGET ADOPTION 2019-20
Charter School (Fund 09)	
Beginning Balance	\$ 1,503,993
Revenues	\$ 8,003,374
Expenditures	\$ (7,933,157)
Other Financing/Sources	\$ (85,000)
Ending Fund Balance	\$ 1,489,210
Child Development (Fund 12)	
Beginning Balance	\$ -
Revenues	\$ 219,948
Expenditures	\$ (221,626)
Other Financing/Sources	\$ 1,978
Ending Fund Balance	\$ 300
Cafeteria (Fund 13)	
Beginning Balance	\$ 1,410,470
Revenues	\$ 1,864,542
Expenditures	\$ (2,191,877)
Other Financing/Sources	\$ 25,000
Ending Fund Balance	\$ 1,108,135
Deferred Maintenance (Fund 14)	
Beginning Balance	\$ 3,650,676
Revenues	\$ 382,026
Expenditures	\$ (1,216,290)
Other Financing/Sources	\$ 314,026
Ending Fund Balance	\$ 3,130,438
Post-Employment Benefits (Fund 20)	
Beginning Balance	\$ 3,496,323
Revenues	\$ 5,000
Expenditures	\$ -
Other Financing/Sources	\$ 576,034
Ending Fund Balance	\$ 4,077,357
Bond Fund (Fund 21)	
Beginning Balance	\$ 11,319,669
Revenues	\$ 95,000
Expenditures	\$ (7,772,031)
Other Financing/Sources	\$ -
Ending Fund Balance	\$ 3,642,638
Capital Facilities (Fund 25)	
Beginning Balance	\$ 5,053,072
Revenues	\$ 360,000
Expenditures	\$ (3,483,671)
Other Financing/Sources	\$ -
Ending Fund Balance	\$ 1,929,401
Special Reserve - Capital Projects (Fund 40)	
Beginning Balance	\$ 218,230
Revenues	\$ 4,000
Expenditures	\$ (30,000)
Other Financing/Sources	\$ -
Ending Fund Balance	\$ 192,230
Bond Interest & Redemption (Fund 51)	
Beginning Balance	\$ 3,622,609
Revenues	\$ 2,510,446
Expenditures	\$ (939,730)
Ending Fund Balance	\$ 5,193,325
Self-Insurance Fund (Fund 67)	
Beginning Balance	\$ 60,680
Revenues	\$ 12,000
Expenditures	\$ -
Ending Fund Balance	\$ 72,680

General Fund Revenues Comparison, Unrestricted & Restricted, FY 2018-2019 / FY 2019-2020



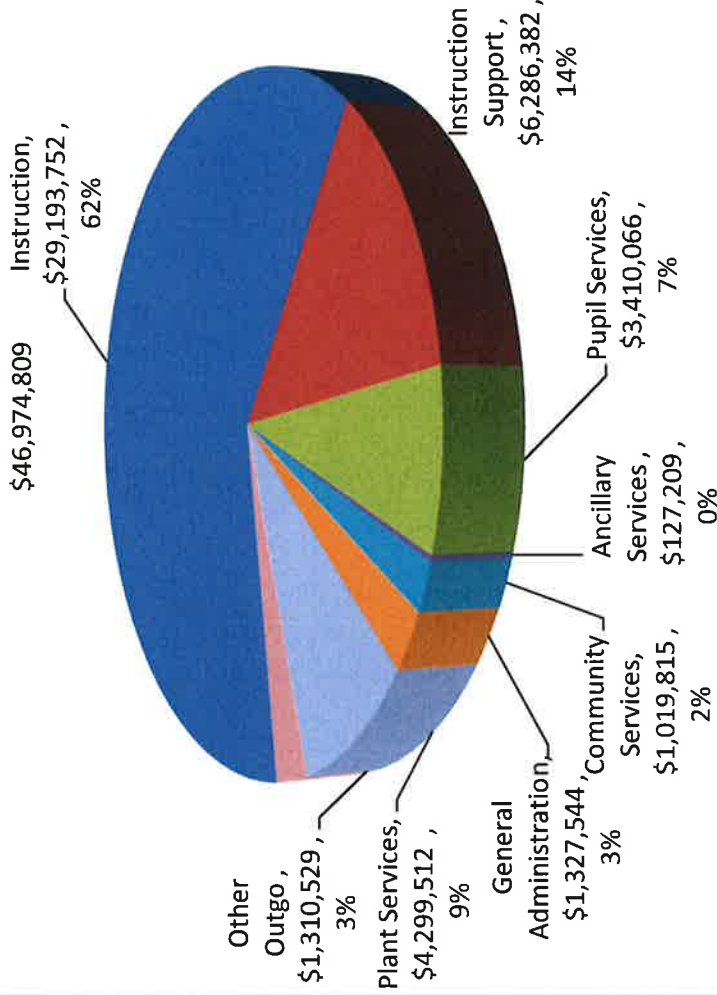
General Fund Revenues 2018-2019	
(In Millions)	
LCFF	38.24
Federal	1.70
State	4.32
Local	4.48
Other Financing	-
Total Revenues	48.74
Beginning Balance	9.63
Total General Fund	\$ 58.37



General Fund Revenues 2019-2020	
(In Millions)	
LCFF	38.73
Federal	1.70
State	3.12
Local	3.65
Other Financing	-
Total Revenues	47.21
Beginning Balance	10.58
Total General Fund	\$ 57.79

General Fund Expenditures Comparison, Restricted & Unrestricted, by Function FY 2018-2019 / FY 2019-20120

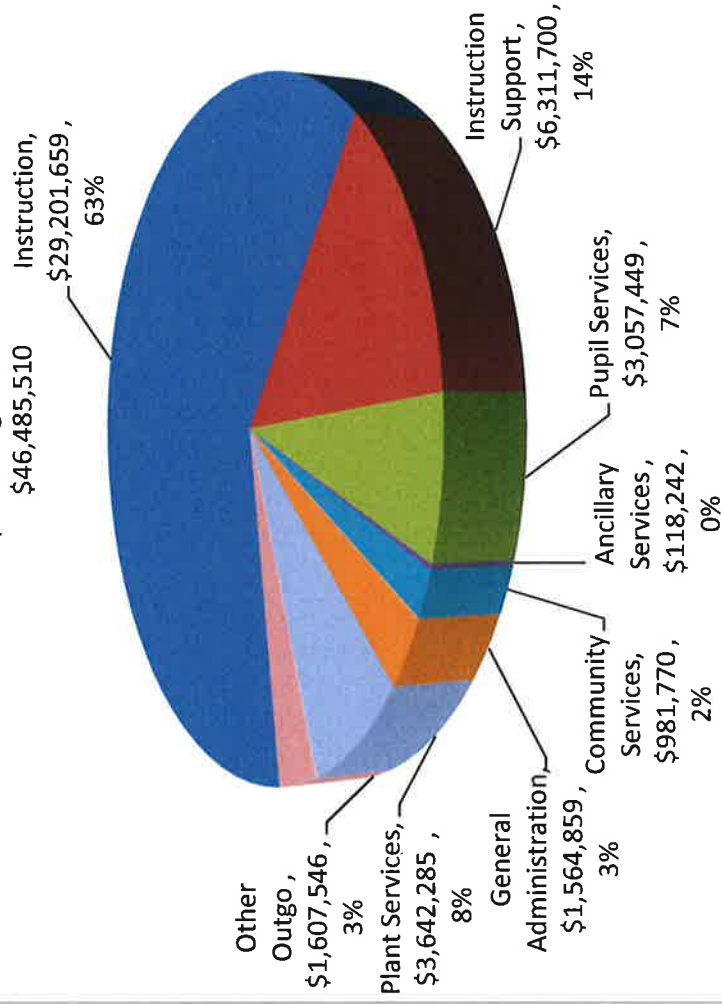
General Fund Expenditures by Function
Estimated Actuals 2018-2019



General Fund Expenditures, by Function

Function	(In Millions)
Instruction	29.2
Instruction Support	6.3
Pupil Services	3.4
Ancillary Services	-
Community Services	1.0
General Administration	1.3
Plant Services	4.3
Other Outgo	1.3
Total Expenditures	\$ 46.9

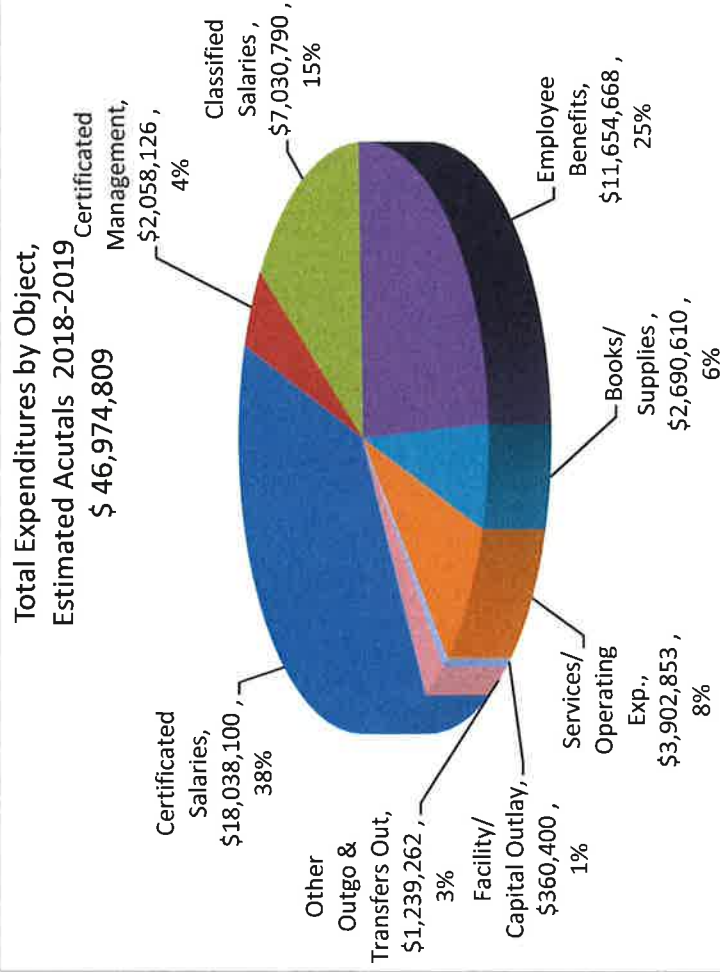
General Fund Expenditures by Function
Adopted Budget 2019-2020



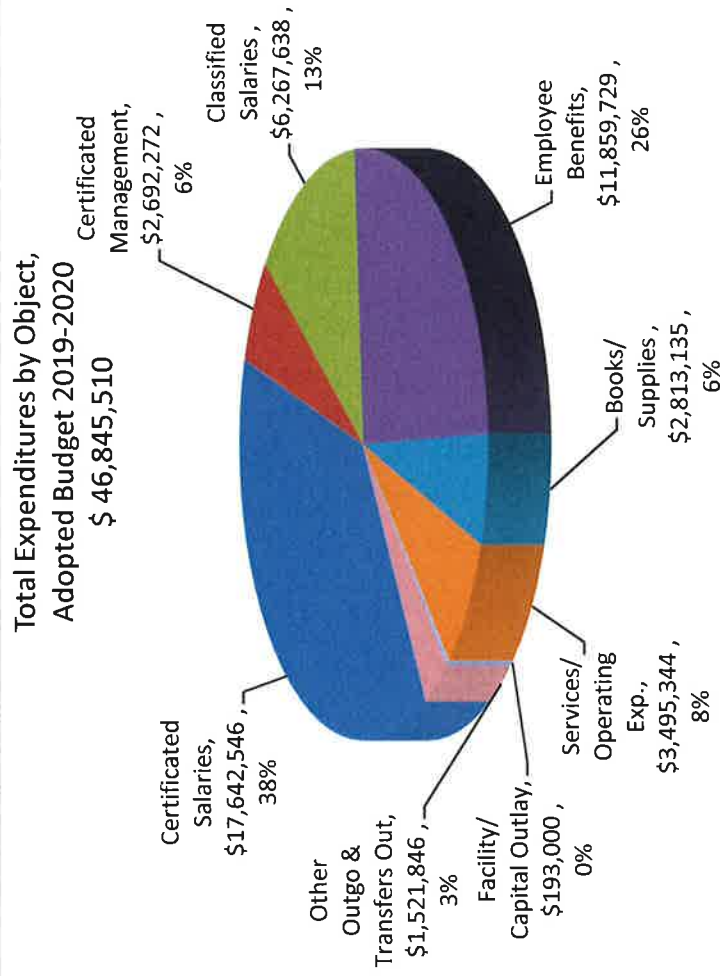
General Fund Expenditures, by Function

Function	(In Millions)
Instruction	29.2
Instruction Support	6.3
Pupil Services	3.1
Ancillary Services	-
Community Services	1.0
General Administration	1.6
Plant Services	3.6
Other Outgo	1.6
Total Expenditures	\$ 46.5

General Fund Expenditures Comparison, Unrestricted and Restricted, by Object FY 2018-2019 / FY 2019-2019



General Fund Expenditures by Object (In Millions)	
Certified Salaries	18.0
Certified Management	2.1
Classified Salaries	7.0
Employee Benefits	11.7
Book Supplies	2.7
Service/Operating Exp.	3.9
Facilities/Capital Outlay	0.4
Other Uses	1.3
Total Expenditures	\$ 47.0

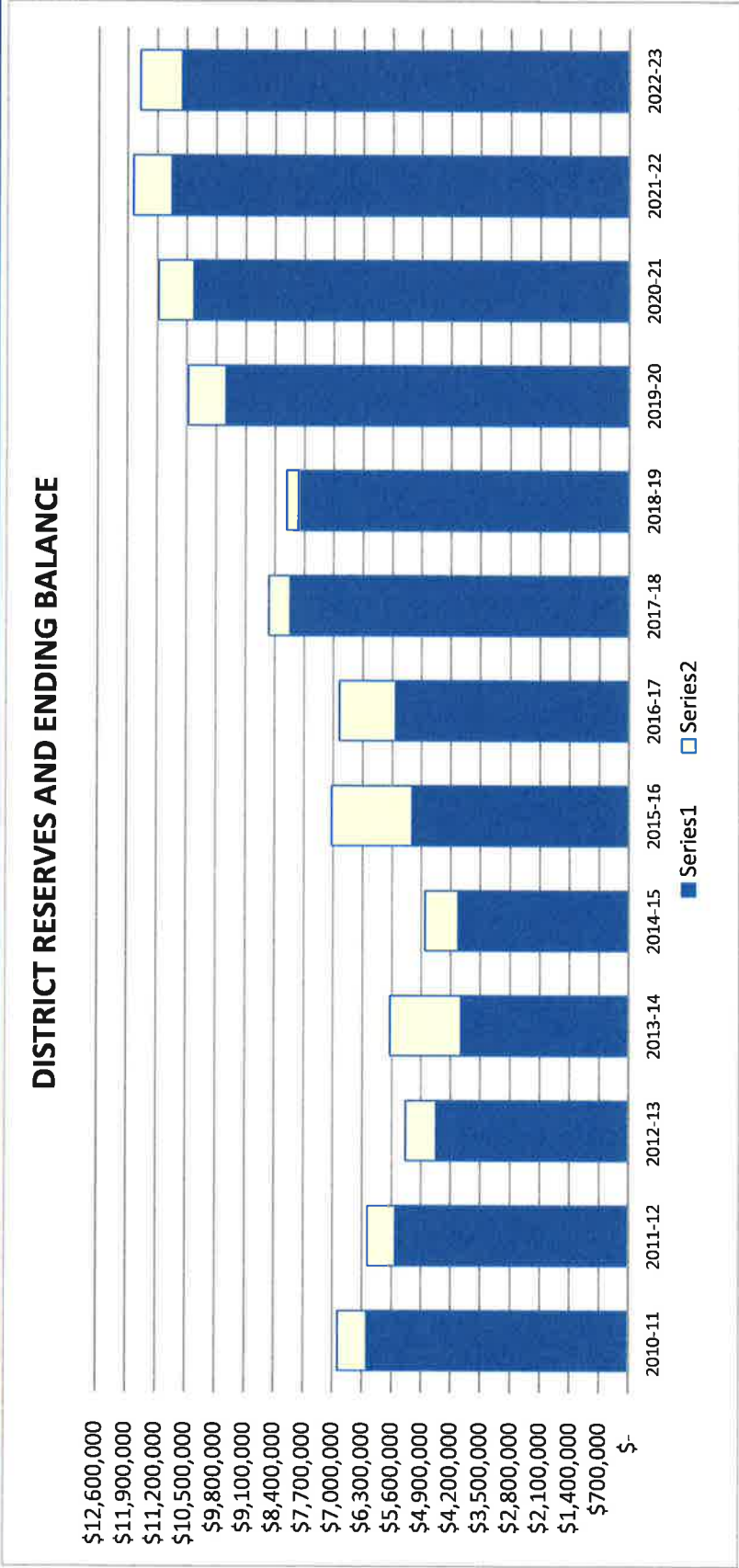


General Fund Expenditures by Object (In Millions)	
Certified Salaries	17.6
Certified Management	2.7
Classified Salaries	6.3
Employee Benefits	11.9
Book Supplies	2.8
Service/Operating Exp.	3.5
Facilities/Capital Outlay	0.2
Other Uses	1.5
Total Expenditures	\$ 46.5

Major Function Descriptions

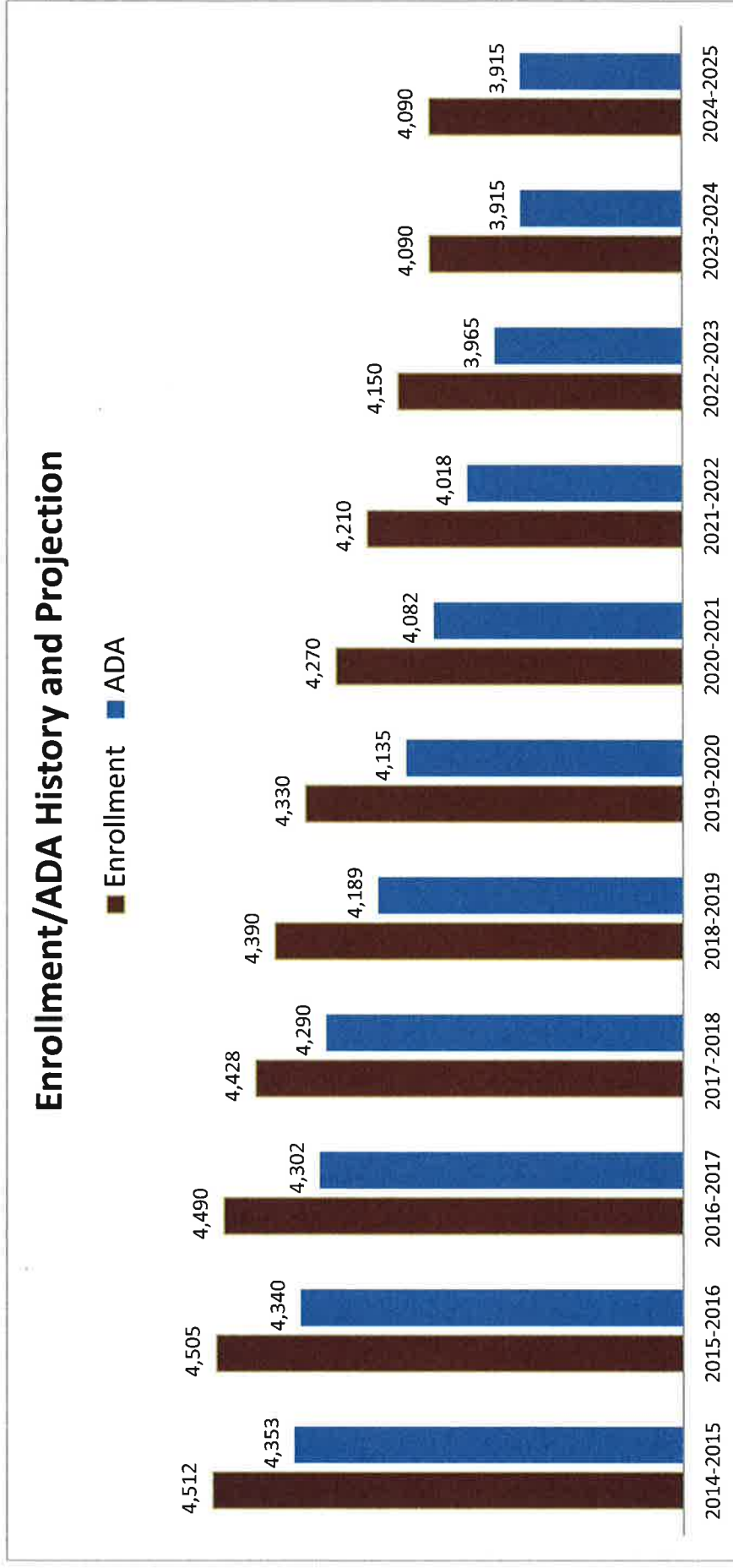
- **DIRECT INSTRUCTION** - Activities dealing directly with the interaction between teachers and students. Includes regular and special education services.
 - **INSTRUCTION SUPPORT** - These are services that provide administrative, technical and logistical support to facilitate and enhance instruction. i.e. Curriculum development, staff development, library, media and technology as well as school administration
 - **PUPIL SERVICES** - Activities that involve guidance, counseling, psychological services, attendance and social work services as well as health services, transportation and food services.
 - **ANCILLARY SERVICES** - School sponsored activities designed to motivate, provide enjoyment or improve skills in a competitive or non-competitive environment. i.e. athletics, band, clubs
 - **COMMUNITY SERVICES** - Activities concerned with providing community services to community participants other than students. i.e. child care, community facilities scheduling.
 - **GENERAL ADMINISTRATION** - Activities concerned with establishing policy and overall general administration of the district. i.e., board, superintendent, fiscal services, personnel, warehouse, data processing
 - **PLANT SERVICES** - Activities concerned with keeping the physical plant open, comfortable and safe for use, keeping grounds, buildings, and equipment in working condition and a state of repair.
 - **OTHER OUTGO** - Outlay for debt service, transfers to other agencies, inter-fund transfers out.
-

District Reserves and Net Ending Balances 2010-11 to 2022-23



Net Ending Balance Components			
	2017-18	2018-19 Projected	2019-20 Projected
Revolving Cash	15,500	15,500	15,500
Stores	15,190	15,200	15,200
Prepaid Expense	-	-	-
All Others	-	-	-
General Reserve	-	-	-
Legally Restricted	-	-	-
Economic Uncertainties	1,293,849	1,419,526	1,419,968
Unrealized Gains	-	-	-
Other Assignments	5,906,250	8,014,250	8,122,631
Undesignated Amount	0	-	-
Unappropriated Amount	7,230,789	9,464,476	9,573,300

Attendance History and Projections, 2014-2015 to 2024-2025



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	37,116,903.00	1,126,228.00	38,243,131.00	37,590,449.00	1,139,605.00	38,730,054.00	1.3%
2) Federal Revenue		8100-8299	0.00	1,697,978.30	1,697,978.30	0.00	1,704,760.09	1,704,760.09	0.4%
3) Other State Revenue		8300-8599	1,530,080.70	2,786,946.50	4,317,027.20	827,659.36	2,295,262.50	3,122,921.86	-27.7%
4) Other Local Revenue		8600-8799	2,591,244.61	1,890,567.05	4,481,811.66	1,825,685.34	1,827,646.00	3,653,331.34	-18.5%
5) TOTAL REVENUES			41,238,228.31	7,501,719.85	48,739,948.16	40,243,793.70	6,967,273.59	47,211,067.29	-3.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	17,216,932.42	2,879,293.51	20,096,225.93	16,517,141.29	3,185,931.72	19,703,073.01	-2.0%
2) Classified Salaries		2000-2999	5,084,898.42	1,945,891.67	7,030,790.09	4,965,826.35	1,933,556.85	6,899,383.20	-1.9%
3) Employee Benefits		3000-3999	8,250,510.48	3,404,157.05	11,654,667.53	8,193,845.68	3,665,883.36	11,859,729.04	1.8%
4) Books and Supplies		4000-4999	2,464,186.41	226,423.55	2,690,609.96	2,595,915.08	217,219.64	2,813,134.72	4.6%
5) Services and Other Operating Expenditures		5000-5999	1,798,160.57	2,104,692.63	3,902,853.20	2,101,238.91	1,394,105.42	3,495,344.33	-10.4%
6) Capital Outlay		6000-6999	360,400.00	0.00	360,400.00	193,000.00	0.00	193,000.00	-46.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	0.00	1,310,529.00	1,310,529.00	0.00	1,607,546.00	1,607,546.00	22.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(102,883.25)	31,616.08	(71,267.17)	(114,900.00)	29,200.00	(85,700.00)	20.3%
9) TOTAL EXPENDITURES			35,072,205.05	11,902,603.49	46,974,808.54	34,452,067.31	12,033,442.99	46,485,510.30	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			6,166,023.26	(4,400,883.64)	1,765,139.62	5,791,726.39	(5,066,169.40)	725,556.99	-58.9%
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	506,034.00	304,880.00	810,914.00	532,743.00	314,026.00	846,769.00	4.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,768,827.17)	4,768,827.17	0.00	(5,150,150.69)	5,150,150.69	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(5,274,861.17)	4,463,947.17	(810,914.00)	(5,682,893.69)	4,836,124.69	(846,769.00)	4.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			891,162.09	63,063.53	954,225.62	108,832.70	(230,044.71)	(121,212.01)	-112.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,573,304.78	1,058,254.04	9,631,558.82	9,464,466.87	1,121,317.57	10,585,784.44	9.9%
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)			8,573,304.78	1,058,254.04	9,631,558.82	9,464,466.87	1,121,317.57	10,585,784.44	9.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,573,304.78	1,058,254.04	9,631,558.82	9,464,466.87	1,121,317.57	10,585,784.44	9.9%
2) Ending Balance, June 30 (E + F1e)			9,464,466.87	1,121,317.57	10,585,784.44	9,573,299.57	891,272.86	10,464,572.43	-1.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,500.00	0.00	15,500.00	15,500.00	0.00	15,500.00	0.0%
Stores		9712	15,190.48	0.00	15,190.48	15,200.00	0.00	15,200.00	0.1%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,121,317.57	1,121,317.57	0.00	891,272.86	891,272.86	-20.5%
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	8,014,249.99	0.00	8,014,249.99	8,122,631.19	0.00	8,122,631.19	1.4%
LCAP Carryover Funds	0000	9780				42,242.00		42,242.00	
Compensated Absences	0000	9780				150,000.00		150,000.00	
Reserve for Future Economic Downturn	0000	9780				4,296,080.65		4,296,080.65	
Strategic Plan	0000	9780				3,500,000.00		3,500,000.00	
Campus Connection Ending Fund Balance	0000	9780				134,308.54		134,308.54	
LCAP carryover funds	0000	9780	346,250.61		346,250.61				
Compensated Absences	0000	9780	150,000.00		150,000.00				
Reserve for Textbook Adoption	0000	9780	1,000,000.00		1,000,000.00				
Reserve for Future Economic Downturn	0000	9780	2,372,291.53		2,372,291.53				
Strategic Plan	0000	9780	3,500,000.00		3,500,000.00				
One Time Funds	0000	9780	628,745.76		628,745.76				
Campus Connection Ending Fund Balance	0000	9780	16,962.09		16,962.09				
e) Unassigned/Unappropriated									

Orcutt Union Elementary
Santa Barbara County

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

42 69260 0000000
Form 01

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)	
Reserve for Economic Uncertainties		9789	1,419,526.40	0.00	1,419,526.40	1,419,968.38	0.00	1,419,968.38	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2018-19 Estimated Actuals			2019-20 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	9,336,583.25	(2,173,290.55)	7,163,292.70				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,500.00	0.00	2,500.00				
c) in Revolving Cash Account		9130	15,500.00	0.00	15,500.00				
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	38,823.34	0.00	38,823.34				
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	15,190.48	0.00	15,190.48				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			9,408,597.07	(2,173,290.55)	7,235,306.52				
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	2,659.81	0.00	2,659.81				
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			2,659.81	0.00	2,659.81				
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									

Orcutt Union Elementary
Santa Barbara County

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

42 69260 0000000
Form 01

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)	
(G9 + H2) - (I6 + J2)			9,405,937.26	(2,173,290.55)	7,232,646.71				

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	18,907,482.00	0.00	18,907,482.00	19,125,765.00	0.00	19,125,765.00	1.2%
Education Protection Account State Aid - Current Year		8012	6,468,299.00	0.00	6,468,299.00	6,314,767.00	0.00	6,314,767.00	-2.4%
State Aid - Prior Years		8019	(246,936.00)	0.00	(246,936.00)	(110,000.00)	0.00	(110,000.00)	-55.5%
Tax Relief Subventions									
Homeowners' Exemptions		8021	54,820.00	0.00	54,820.00	54,820.00	0.00	54,820.00	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	11,460,128.00	0.00	11,460,128.00	11,908,851.00	0.00	11,908,851.00	3.9%
Unsecured Roll Taxes		8042	453,802.00	0.00	453,802.00	453,802.00	0.00	453,802.00	0.0%
Prior Years' Taxes		8043	50,935.00	0.00	50,935.00	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	703,756.00	0.00	703,756.00	703,756.00	0.00	703,756.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,725,673.00	0.00	1,725,673.00	1,675,000.00	0.00	1,675,000.00	-2.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			39,577,959.00	0.00	39,577,959.00	40,126,761.00	0.00	40,126,761.00	1.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(304,880.00)		(304,880.00)	(314,026.00)		(314,026.00)	3.0%
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	(2,156,176.00)	0.00	(2,156,176.00)	(2,222,286.00)	0.00	(2,222,286.00)	3.1%
Property Taxes Transfers		8097	0.00	1,126,228.00	1,126,228.00	0.00	1,139,605.00	1,139,605.00	1.2%

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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			37,116,903.00	1,126,228.00	38,243,131.00	37,590,449.00	1,139,605.00	38,730,054.00	1.3%
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	963,453.00	963,453.00	0.00	973,290.00	973,290.00	1.0%
Special Education Discretionary Grants		8182	0.00	38,163.00	38,163.00	0.00	38,139.00	38,139.00	-0.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		422,527.09	422,527.09		422,527.09	422,527.09	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		96,445.00	96,445.00		96,445.00	96,445.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		104,523.21	104,523.21		106,492.00	106,492.00	1.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3080, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		31,867.00	31,867.00		31,867.00	31,867.00	0.0%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290							
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	41,000.00	41,000.00	0.00	36,000.00	36,000.00	-12.2%
TOTAL FEDERAL REVENUE			0.00	1,697,978.30	1,697,978.30	0.00	1,704,760.09	1,704,760.09	0.4%
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		34,297.00	34,297.00		34,297.00	34,297.00	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	837,159.00	0.00	837,159.00	134,737.66	0.00	134,737.66	-83.9%
Lottery - Unrestricted and Instructional Materials		8560	674,848.00	253,894.00	928,742.00	674,848.00	220,000.00	894,848.00	-3.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		153,562.50	153,562.50		153,562.50	153,562.50	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		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	18,073.70	2,345,193.00	2,363,266.70	18,073.70	1,887,403.00	1,905,476.70	-19.4%
TOTAL, OTHER STATE REVENUE			1,530,080.70	2,786,946.50	4,317,027.20	827,659.36	2,295,262.50	3,122,921.86	-27.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	7,000.00	0.00	7,000.00	7,000.00	0.00	7,000.00	0.0%
Interest		8660	172,000.00	0.00	172,000.00	172,000.00	0.00	172,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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	2,412,244.61	22,757.05	2,435,001.66	1,646,685.34	852.00	1,647,537.34	-32.3%
Tuition		8710	0.00	442,115.00	442,115.00	0.00	360,000.00	360,000.00	-18.6%
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		1,425,695.00	1,425,695.00		1,466,794.00	1,466,794.00	2.9%
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			2,591,244.61	1,890,567.05	4,481,811.66	1,825,685.34	1,827,646.00	3,653,331.34	-18.5%
TOTAL REVENUES			41,238,228.31	7,501,719.85	48,739,948.16	40,243,793.70	6,967,273.59	47,211,067.29	-3.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	14,708,825.16	2,439,474.24	17,148,299.40	14,142,935.23	2,619,221.44	16,762,156.67	-2.3%
Certificated Pupil Support Salaries		1200	388,433.59	304,166.77	692,600.36	396,446.70	305,681.76	702,128.46	1.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,934,783.67	123,342.57	2,058,126.24	1,809,748.36	250,778.52	2,060,526.88	0.1%
Other Certificated Salaries		1900	184,890.00	12,309.93	197,199.93	168,011.00	10,250.00	178,261.00	-9.6%
TOTAL, CERTIFICATED SALARIES			17,216,932.42	2,879,293.51	20,096,225.93	16,517,141.29	3,185,931.72	19,703,073.01	-2.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	80,447.82	1,341,129.76	1,421,577.58	83,684.54	1,378,795.14	1,462,479.68	2.9%
Classified Support Salaries		2200	2,616,807.22	357,651.13	2,974,458.35	2,563,369.40	320,404.76	2,883,774.16	-3.0%
Classified Supervisors' and Administrators' Salaries		2300	506,416.66	174,253.01	680,669.67	460,082.76	171,862.60	631,945.36	-7.2%
Clerical, Technical and Office Salaries		2400	1,710,227.68	72,857.77	1,783,085.45	1,669,491.48	62,694.35	1,732,185.83	-2.9%
Other Classified Salaries		2900	170,999.04	0.00	170,999.04	189,198.17	0.00	189,198.17	10.6%
TOTAL, CLASSIFIED SALARIES			5,084,898.42	1,945,891.67	7,030,790.09	4,965,826.35	1,933,556.85	6,899,383.20	-1.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,734,538.72	2,089,252.59	4,823,791.31	2,740,033.94	2,238,070.72	4,978,104.66	3.2%
PERS		3201-3202	794,768.41	258,490.46	1,053,258.87	903,594.97	309,486.49	1,213,081.46	15.2%
OASDI/Medicare/Alternative		3301-3302	579,459.00	162,064.42	741,523.42	547,827.29	166,007.74	713,835.03	-3.7%
Health and Welfare Benefits		3401-3402	3,352,405.01	823,940.34	4,176,345.35	3,235,903.08	881,483.05	4,117,386.13	-1.4%
Unemployment Insurance		3501-3502	10,984.60	2,290.68	13,275.28	10,300.01	2,480.87	12,780.88	-3.7%
Workers' Compensation		3601-3602	204,606.67	45,227.62	249,834.29	192,824.58	46,446.59	239,271.17	-4.2%
OPEB, Allocated		3701-3702	548,782.44	973.59	549,756.03	540,533.20	0.00	540,533.20	-1.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	24,985.63	21,917.35	46,902.98	22,828.61	21,907.90	44,736.51	-4.6%
TOTAL, EMPLOYEE BENEFITS			8,250,510.48	3,404,157.05	11,654,667.53	8,193,845.68	3,665,883.36	11,859,729.04	1.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	525,000.00	35,600.00	560,600.00	1,050,000.00	55,000.00	1,105,000.00	97.1%
Books and Other Reference Materials		4200	13,368.00	16,200.00	29,568.00	13,368.00	16,200.00	29,568.00	0.0%
Materials and Supplies		4300	1,564,610.41	162,665.67	1,727,276.08	1,313,739.08	142,108.92	1,455,848.00	-15.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	361,208.00	11,957.88	373,165.88	218,808.00	3,910.72	222,718.72	-40.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,464,186.41	226,423.55	2,690,609.96	2,595,915.08	217,219.64	2,813,134.72	4.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	60,500.00	373,960.38	434,460.38	60,500.00	373,960.38	434,460.38	0.0%
Travel and Conferences		5200	209,810.98	70,343.12	279,954.10	165,514.63	104,931.20	270,445.83	-3.4%
Dues and Memberships		5300	45,999.00	0.00	45,999.00	45,999.00	0.00	45,999.00	0.0%
Insurance	5400 - 5450		265,557.95	11,000.00	276,557.95	370,987.22	11,000.00	381,987.22	38.1%
Operations and Housekeeping Services		5500	838,178.36	0.00	838,178.36	783,161.74	0.00	783,161.74	-6.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	202,322.84	37,908.41	240,231.25	192,792.84	41,238.14	234,030.98	-2.6%
Transfers of Direct Costs		5710	(1,603.65)	1,603.65	0.00	(1,203.65)	1,203.65	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,487,306.98)	308.07	(1,486,998.91)	(1,483,400.47)	308.07	(1,483,092.40)	-0.3%
Professional/Consulting Services and Operating Expenditures		5800	1,500,336.99	1,608,217.00	3,108,553.99	1,743,108.36	859,013.98	2,602,122.34	-16.3%
Communications		5900	164,565.08	1,352.00	165,917.08	223,779.24	2,450.00	226,229.24	36.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,796,160.57	2,104,692.63	3,902,853.20	2,101,238.91	1,394,105.42	3,495,344.33	-10.4%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	336,400.00	0.00	336,400.00	193,000.00	0.00	193,000.00	-42.6%
Equipment Replacement		6500	24,000.00	0.00	24,000.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			360,400.00	0.00	360,400.00	193,000.00	0.00	193,000.00	-46.4%
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	282,555.00	282,555.00	0.00	389,539.00	389,539.00	37.9%
Payments to County Offices		7142	0.00	1,027,974.00	1,027,974.00	0.00	1,218,007.00	1,218,007.00	18.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	1,310,529.00	1,310,529.00	0.00	1,607,546.00	1,607,546.00	22.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(31,616.08)	31,616.08	0.00	(29,200.00)	29,200.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(71,267.17)	0.00	(71,267.17)	(85,700.00)	0.00	(85,700.00)	20.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(102,883.25)	31,616.08	(71,267.17)	(114,900.00)	29,200.00	(85,700.00)	20.3%
TOTAL, EXPENDITURES			35,072,205.05	11,902,603.49	46,974,808.54	34,452,067.31	12,033,442.99	46,485,510.30	-1.0%

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)	
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	15,000.00	0.00	15,000.00	25,000.00	0.00	25,000.00	66.7%
Other Authorized Interfund Transfers Out		7619	491,034.00	304,880.00	795,914.00	507,743.00	314,026.00	821,769.00	3.2%
(b) TOTAL INTERFUND TRANSFERS OUT			506,034.00	304,880.00	810,914.00	532,743.00	314,026.00	846,769.00	4.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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	(4,768,827.17)	4,768,827.17	0.00	(5,150,150.69)	5,150,150.69	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,768,827.17)	4,768,827.17	0.00	(5,150,150.69)	5,150,150.69	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,274,861.17)	4,463,947.17	(810,914.00)	(5,682,893.69)	4,836,124.69	(846,769.00)	4.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	7,145,278.00	7,202,786.00	0.8%
2) Federal Revenue		8100-8299	3,145.00	3,145.00	0.0%
3) Other State Revenue		8300-8599	671,907.96	492,700.00	-26.7%
4) Other Local Revenue		8600-8799	264,080.75	304,743.00	15.4%
5) TOTAL, REVENUES			8,084,411.71	8,003,374.00	-1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,166,690.99	3,189,729.52	0.7%
2) Classified Salaries		2000-2999	519,229.91	495,389.18	-4.6%
3) Employee Benefits		3000-3999	1,592,785.82	1,639,904.85	3.0%
4) Books and Supplies		4000-4999	276,799.99	376,440.44	36.0%
5) Services and Other Operating Expenditures		5000-5999	2,250,153.12	2,231,693.08	-0.8%
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			7,805,659.83	7,933,157.07	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			278,751.88	70,216.93	-74.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	70,000.00	85,000.00	21.4%
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	0.03	New
4) TOTAL, OTHER FINANCING SOURCES/USES			(70,000.00)	(84,999.97)	21.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			208,751.88	(14,783.04)	-107.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,295,241.51	1,503,993.39	16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,295,241.51	1,503,993.39	16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,295,241.51	1,503,993.39	16.1%
2) Ending Balance, June 30 (E + F1e)			1,503,993.39	1,489,210.35	-1.0%
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	168,008.37	101,261.58	-39.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,335,985.02	1,387,949.18	3.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.41)	New

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	980,696.51		
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			980,696.51		
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	600.47		
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			600.47		
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)			980,096.04		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	3,676,137.00	3,733,442.00	1.6%
Education Protection Account State Aid - Current Year		8012	1,280,480.00	1,262,058.00	-1.4%
State Aid - Prior Years		8019	32,485.00	(15,000.00)	-146.2%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	2,156,176.00	2,222,286.00	3.1%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,145,278.00	7,202,786.00	0.8%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act		8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,145.00	3,145.00	0.0%
TOTAL, FEDERAL REVENUE			3,145.00	3,145.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	154,327.96	28,367.00	-81.6%
Lottery - Unrestricted and Instructional Materials		8560	174,372.00	164,333.00	-5.8%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	343,208.00	300,000.00	-12.6%
TOTAL, OTHER STATE REVENUE			671,907.96	492,700.00	-26.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	17,500.00	17,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	246,580.75	287,243.00	16.5%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			264,080.75	304,743.00	15.4%
TOTAL, REVENUES			8,084,411.71	8,003,374.00	-1.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,599,443.82	2,627,824.04	1.1%
Certificated Pupil Support Salaries		1200	195,644.42	202,059.84	3.3%
Certificated Supervisors' and Administrators' Salaries		1300	314,758.32	310,835.16	-1.2%
Other Certificated Salaries		1900	56,844.43	49,010.48	-13.8%
TOTAL, CERTIFICATED SALARIES			3,166,690.99	3,189,729.52	0.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	3,500.00	2,328.42	-33.5%
Classified Support Salaries		2200	210,651.46	215,528.91	2.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	256,595.99	228,210.30	-11.1%
Other Classified Salaries		2900	48,482.46	49,321.55	1.7%
TOTAL, CLASSIFIED SALARIES			519,229.91	495,389.18	-4.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	788,234.73	828,294.42	5.1%
PERS		3201-3202	89,504.05	103,385.30	15.5%
OASDI/Medicare/Alternative		3301-3302	80,156.54	77,938.71	-2.8%
Health and Welfare Benefits		3401-3402	583,381.27	581,921.50	-0.3%
Unemployment Insurance		3501-3502	2,127.92	1,754.58	-17.5%
Workers' Compensation		3601-3602	34,081.83	32,853.34	-3.6%
OPEB, Allocated		3701-3702	13,596.76	13,597.20	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,702.72	159.80	-90.6%
TOTAL, EMPLOYEE BENEFITS			1,592,785.82	1,639,904.85	3.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	68,308.99	138,867.00	103.3%
Books and Other Reference Materials		4200	2,170.50	2,170.50	0.0%
Materials and Supplies		4300	192,236.77	201,319.21	4.7%
Noncapitalized Equipment		4400	14,083.73	34,083.73	142.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			276,799.99	376,440.44	36.0%

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	16,141.33	21,274.63	31.8%
Dues and Memberships		5300	10,069.84	1,140.00	-88.7%
Insurance		5400-5450	33,857.02	56,862.15	67.9%
Operations and Housekeeping Services		5500	158,781.57	145,483.20	-8.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,600.00	25,600.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,489,216.57	1,487,010.06	-0.1%
Professional/Consulting Services and Operating Expenditures		5800	480,962.43	457,517.26	-4.9%
Communications		5900	35,524.36	36,805.78	3.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,250,153.12	2,231,693.08	-0.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
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		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,805,659.83	7,933,157.07	1.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	70,000.00	85,000.00	21.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			70,000.00	85,000.00	21.4%
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	0.03	New
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.03	New
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(70,000.00)	(84,999.97)	21.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	207,548.00	207,548.00	0.0%
4) Other Local Revenue		8600-8799	12,400.00	12,400.00	0.0%
5) TOTAL, REVENUES			219,948.00	219,948.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,644.21	3,729.48	2.3%
2) Classified Salaries		2000-2999	140,049.34	139,503.83	-0.4%
3) Employee Benefits		3000-3999	59,352.93	61,645.74	3.9%
4) Books and Supplies		4000-4999	3,871.35	4,626.95	19.5%
5) Services and Other Operating Expenditures		5000-5999	4,420.00	4,420.00	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	8,310.17	7,700.00	-7.3%
9) TOTAL, EXPENDITURES			219,648.00	221,626.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			300.00	(1,678.00)	-659.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	1,978.00	New
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	1,978.00	New

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			300.00	300.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	311.93	611.93	96.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			311.93	611.93	96.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			311.93	611.93	96.2%
2) Ending Balance, June 30 (E + F1e)			611.93	911.93	49.0%
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	611.93	911.93	49.0%
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	22,826.35		
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			22,826.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	16,060.27		
6) TOTAL, LIABILITIES			16,060.27		
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)			6,766.08		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	207,248.00	207,248.00	0.0%
All Other State Revenue	All Other	8590	300.00	300.00	0.0%
TOTAL, OTHER STATE REVENUE			207,548.00	207,548.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	400.00	400.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	12,000.00	12,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,400.00	12,400.00	0.0%
TOTAL, REVENUES			219,948.00	219,948.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,644.21	3,729.48	2.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,644.21	3,729.48	2.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	130,828.77	130,070.45	-0.6%
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	9,220.57	9,433.38	2.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			140,049.34	139,503.83	-0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	933.29	922.82	-1.1%
PERS		3201-3202	16,414.44	19,999.75	21.8%
OASDI/Medicare/Alternative		3301-3302	8,751.03	7,714.40	-11.8%
Health and Welfare Benefits		3401-3402	30,749.20	30,561.60	-0.6%
Unemployment Insurance		3501-3502	67.28	67.07	-0.3%
Workers' Compensation		3601-3602	1,306.39	1,255.10	-3.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,131.30	1,125.00	-0.6%
TOTAL, EMPLOYEE BENEFITS			59,352.93	61,645.74	3.9%
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	3,871.35	4,626.95	19.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,871.35	4,626.95	19.5%

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	3,000.00	3,000.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	616.00	616.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	804.00	804.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,420.00	4,420.00	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%
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					
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	8,310.17	7,700.00	-7.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,310.17	7,700.00	-7.3%
TOTAL, EXPENDITURES			219,648.00	221,626.00	0.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	1,978.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,978.00	New
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 Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	1,978.00	New

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,138,542.44	1,138,542.44	0.0%
3) Other State Revenue		8300-8599	65,000.00	65,000.00	0.0%
4) Other Local Revenue		8600-8799	742,506.25	661,000.00	-11.0%
5) TOTAL, REVENUES			1,946,048.69	1,864,542.44	-4.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	726,413.98	736,642.70	1.4%
3) Employee Benefits		3000-3999	258,916.68	279,723.69	8.0%
4) Books and Supplies		4000-4999	900,517.47	912,039.92	1.3%
5) Services and Other Operating Expenditures		5000-5999	24,170.75	25,470.75	5.4%
6) Capital Outlay		6000-6999	13,361.00	160,000.00	1097.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	62,957.00	78,000.00	23.9%
9) TOTAL, EXPENDITURES			1,986,336.88	2,191,877.06	10.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,288.19)	(327,334.62)	712.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,000.00	25,000.00	66.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,000.00	25,000.00	66.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(25,288.19)	(302,334.62)	1095.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,435,758.01	1,410,469.82	-1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,435,758.01	1,410,469.82	-1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,435,758.01	1,410,469.82	-1.8%
2) Ending Balance, June 30 (E + F1e)			1,410,469.82	1,108,135.20	-21.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	63,855.76	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	1,346,614.06	1,108,135.20	-17.7%
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	1,493,545.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	19,771.45		
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	63,855.76		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,577,172.55		
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	117.43		
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			117.43		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,577,055.12		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,138,542.44	1,138,542.44	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			1,138,542.44	1,138,542.44	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	65,000.00	65,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			65,000.00	65,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	643,000.00	643,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	22,500.00	18,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	77,006.25	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			742,506.25	661,000.00	-11.0%
TOTAL, REVENUES			1,946,048.69	1,864,542.44	-4.2%

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	582,012.64	581,558.64	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	94,581.83	96,799.08	2.3%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	49,819.51	58,284.98	17.0%
TOTAL, CLASSIFIED SALARIES			726,413.98	736,642.70	1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	84,802.80	103,707.92	22.3%
OASDI/Medicare/Alternative		3301-3302	44,408.59	45,790.64	3.1%
Health and Welfare Benefits		3401-3402	104,250.73	104,320.10	0.1%
Unemployment Insurance		3501-3502	317.68	344.97	8.6%
Workers' Compensation		3601-3602	6,176.30	6,457.86	4.6%
OPEB, Allocated		3701-3702	11,227.20	11,227.20	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,733.38	7,875.00	1.8%
TOTAL, EMPLOYEE BENEFITS			258,916.68	279,723.69	8.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	70,605.62	73,497.48	4.1%
Noncapitalized Equipment		4400	15,669.55	15,000.00	-4.3%
Food		4700	814,242.30	823,542.44	1.1%
TOTAL, BOOKS AND SUPPLIES			900,517.47	912,039.92	1.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,992.30	7,392.30	48.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,586.00	3,586.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,833.71	6,833.71	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(17,833.66)	(19,533.66)	9.5%
Professional/Consulting Services and Operating Expenditures		5800	25,992.40	25,992.40	0.0%
Communications		5900	600.00	1,200.00	100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,170.75	25,470.75	5.4%
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	13,361.00	160,000.00	1097.5%
TOTAL, CAPITAL OUTLAY			13,361.00	160,000.00	1097.5%
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	62,957.00	78,000.00	23.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			62,957.00	78,000.00	23.9%
TOTAL, EXPENDITURES			1,986,336.88	2,191,877.06	10.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	15,000.00	25,000.00	66.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,000.00	25,000.00	66.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			15,000.00	25,000.00	66.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	304,880.00	314,026.00	3.0%
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	68,000.00	68,000.00	0.0%
5) TOTAL, REVENUES			372,880.00	382,026.00	2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,500.00	10,000.00	300.0%
3) Employee Benefits		3000-3999	513.34	2,791.90	443.9%
4) Books and Supplies		4000-4999	130,000.00	135,000.00	3.8%
5) Services and Other Operating Expenditures		5000-5999	274,650.00	294,650.00	7.3%
6) Capital Outlay		6000-6999	786,080.00	773,848.00	-1.6%
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			1,193,743.34	1,216,289.90	1.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(820,863.34)	(834,263.90)	1.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	304,880.00	314,026.00	3.0%
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			304,880.00	314,026.00	3.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(515,983.34)	(520,237.90)	0.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,166,658.90	3,650,675.56	-12.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,166,658.90	3,650,675.56	-12.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,166,658.90	3,650,675.56	-12.4%
2) Ending Balance, June 30 (E + F1e)			3,650,675.56	3,130,437.66	-14.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	3,650,675.56	3,130,437.66	-14.3%
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	3,859,578.71		
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			3,859,578.71		
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)			3,859,578.71		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	304,880.00	314,026.00	3.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			304,880.00	314,026.00	3.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	68,000.00	68,000.00	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			68,000.00	68,000.00	0.0%
TOTAL, REVENUES			372,880.00	382,026.00	2.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,500.00	10,000.00	300.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,500.00	10,000.00	300.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	451.55	2,073.30	359.2%
OASDI/Medicare/Alternative		3301-3302	36.25	620.00	1610.3%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.25	5.00	300.0%
Workers' Compensation		3601-3602	24.29	93.60	285.3%
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			513.34	2,791.90	443.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	25,000.00	20,000.00	-20.0%
Noncapitalized Equipment		4400	105,000.00	115,000.00	9.5%
TOTAL, BOOKS AND SUPPLIES			130,000.00	135,000.00	3.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,150.00	23,150.00	634.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	271,500.00	271,500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			274,650.00	294,650.00	7.3%
CAPITAL OUTLAY					
Land Improvements		6170	205,580.00	193,348.00	-5.9%
Buildings and Improvements of Buildings		6200	573,500.00	573,500.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	7,000.00	7,000.00	0.0%
TOTAL, CAPITAL OUTLAY			786,080.00	773,848.00	-1.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,193,743.34	1,216,289.90	1.9%

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	304,880.00	314,026.00	3.0%
(a) TOTAL, INTERFUND TRANSFERS IN			304,880.00	314,026.00	3.0%
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)			304,880.00	314,026.00	3.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,000.00	5,000.00	-86.5%
5) TOTAL, REVENUES			37,000.00	5,000.00	-86.5%
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)			37,000.00	5,000.00	-86.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	561,034.00	590,765.00	5.3%
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			561,034.00	590,765.00	5.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			598,034.00	595,765.00	-0.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,898,288.66	3,496,322.66	20.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,898,288.66	3,496,322.66	20.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,898,288.66	3,496,322.66	20.6%
2) Ending Balance, June 30 (E + F1e)			3,496,322.66	4,092,087.66	17.0%
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	3,496,322.66	4,092,087.66	17.0%
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	2,929,401.57		
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			2,929,401.57		
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)			2,929,401.57		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	37,000.00	5,000.00	-86.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37,000.00	5,000.00	-86.5%
TOTAL, REVENUES			37,000.00	5,000.00	-86.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	561,034.00	590,765.00	5.3%
(a) TOTAL, INTERFUND TRANSFERS IN			561,034.00	590,765.00	5.3%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			561,034.00	590,765.00	5.3%

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	175,000.00	95,000.00	-45.7%
5) TOTAL, REVENUES			175,000.00	95,000.00	-45.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,341,500.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,289,926.75	7,772,030.75	239.4%
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			3,631,426.75	7,772,030.75	114.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,456,426.75)	(7,677,030.75)	122.1%
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	5,580.33	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,580.33	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,450,846.42)	(7,677,030.75)	122.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,770,515.08	11,319,668.66	-23.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,770,515.08	11,319,668.66	-23.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,770,515.08	11,319,668.66	-23.4%
2) Ending Balance, June 30 (E + F1e)			11,319,668.66	3,642,637.91	-67.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,868,573.25	1,096,542.50	-71.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,451,095.41	2,546,095.41	-65.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,850,186.49		
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			11,850,186.49		
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)			11,850,186.49		

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	175,000.00	95,000.00	-45.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			175,000.00	95,000.00	-45.7%
TOTAL, REVENUES			175,000.00	95,000.00	-45.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,149,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	192,500.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,341,500.00	0.00	-100.0%
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	7,820.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,282,106.75	7,772,030.75	240.6%
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			2,289,926.75	7,772,030.75	239.4%
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					
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			3,631,426.75	7,772,030.75	114.0%

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	5,580.33	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			5,580.33	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,580.33	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	614,000.00	360,000.00	-41.4%
5) TOTAL, REVENUES			614,000.00	360,000.00	-41.4%
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	19,250.00	19,250.00	0.0%
6) Capital Outlay		6000-6999	0.00	3,464,421.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			19,250.00	3,483,671.00	17997.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			594,750.00	(3,123,671.00)	-625.2%
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)			594,750.00	(3,123,671.00)	-625.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,458,322.44	5,053,072.44	13.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,458,322.44	5,053,072.44	13.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,458,322.44	5,053,072.44	13.3%
2) Ending Balance, June 30 (E + F1e)			5,053,072.44	1,929,401.44	-61.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,000.00	410,000.00	720.0%
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	5,003,072.44	1,519,401.44	-69.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,037,330.55		
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			5,037,330.55		
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)			5,037,330.55		

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	104,000.00	60,000.00	-42.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	510,000.00	300,000.00	-41.2%
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			614,000.00	360,000.00	-41.4%
TOTAL, REVENUES			614,000.00	360,000.00	-41.4%

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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,000.00	15,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,250.00	4,250.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,250.00	19,250.00	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	3,464,421.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	3,464,421.00	New
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			19,250.00	3,483,671.00	17997.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	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	34,300.00	30,000.00	-12.5%
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			34,300.00	30,000.00	-12.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,300.00)	(26,000.00)	-14.2%
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)			(30,300.00)	(26,000.00)	-14.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	248,530.19	218,230.19	-12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			248,530.19	218,230.19	-12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			248,530.19	218,230.19	-12.2%
2) Ending Balance, June 30 (E + F1e)			218,230.19	192,230.19	-11.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	218,230.19	192,230.19	-11.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	225,135.13		
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			225,135.13		
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)			225,135.13		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	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			4,000.00	4,000.00	0.0%
TOTAL, REVENUES			4,000.00	4,000.00	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%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	34,300.00	30,000.00	-12.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,300.00	30,000.00	-12.5%
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					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			34,300.00	30,000.00	-12.5%

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

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

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	25,574.00	25,574.00	0.0%
4) Other Local Revenue		8600-8799	2,484,871.53	2,484,871.53	0.0%
5) TOTAL, REVENUES			2,510,445.53	2,510,445.53	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	939,729.77	939,729.77	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			939,729.77	939,729.77	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,570,715.76	1,570,715.76	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)			1,570,715.76	1,570,715.76	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,051,893.61	3,622,609.37	76.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,051,893.61	3,622,609.37	76.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,051,893.61	3,622,609.37	76.5%
2) Ending Balance, June 30 (E + F1e)			3,622,609.37	5,193,325.13	43.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	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	3,622,609.37	5,193,325.13	43.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,998,701.93		
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			2,998,701.93		
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)			2,998,701.93		

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	25,574.00	25,574.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			25,574.00	25,574.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,429,284.00	2,429,284.00	0.0%
Unsecured Roll		8612	14,017.00	14,017.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	22,000.00	22,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	19,570.53	19,570.53	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			2,484,871.53	2,484,871.53	0.0%
TOTAL, REVENUES			2,510,445.53	2,510,445.53	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	640,000.00	640,000.00	0.0%
Bond Interest and Other Service Charges		7434	299,729.77	299,729.77	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)			939,729.77	939,729.77	0.0%
TOTAL, EXPENDITURES			939,729.77	939,729.77	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	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	12,000.00	12,000.00	0.0%
5) TOTAL, REVENUES			12,000.00	12,000.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,000.00	12,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			12,000.00	12,000.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	48,679.79	60,679.79	24.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,679.79	60,679.79	24.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			48,679.79	60,679.79	24.7%
2) Ending Net Position, June 30 (E + F1e)			60,679.79	72,679.79	19.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	48,679.79	48,679.79	0.0%
c) Unrestricted Net Position		9790	12,000.00	24,000.00	100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,649,091.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			1,649,091.43		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	1,594,919.86		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL LIABILITIES			1,594,919.86		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			54,171.57		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	12,000.00	12,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,000.00	12,000.00	0.0%
TOTAL, REVENUES			12,000.00	12,000.00	0.0%

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

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

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

**General Fund/County School Service Fund
Unrestricted and Restricted Resources
Revenues, Expenditures, and Changes in the Fund Balance**

Name	Object Code	Historical Year 2018 - 19	Base Year 2019 - 20	Year 1 2020 - 21	Year 2 2021 - 22	Year 3 2022 - 23	Year 4 2023 - 24
Revenues							
LCFF/State Aid	8010 - 8099	38,243,131.00	38,730,054.00	39,493,588.92	40,032,718.69	40,354,338.53	40,742,773.19
Federal Revenues	8100 - 8299	1,697,978.30	1,704,760.09	1,670,069.09	1,699,301.97	1,729,182.38	1,729,182.38
Other State Revenues	8300 - 8599	4,317,027.20	3,122,921.86	3,177,321.73	3,274,917.14	3,377,262.90	3,474,108.06
Other Local Revenues	8600 - 8799	4,481,811.66	3,653,331.34	3,694,429.65	3,738,484.98	3,783,516.17	3,783,516.17
Revenues		48,739,948.16	47,211,067.29	48,035,409.39	48,745,422.78	49,244,299.98	49,729,579.80
Expenditures							
Certificated Salaries	1000 - 1999	20,096,225.93	19,703,073.01	20,287,600.40	20,394,855.30	20,613,716.30	20,833,577.30
Classified Salaries	2000 - 2999	7,030,790.09	6,899,383.20	7,001,843.93	7,095,200.93	7,169,201.93	7,243,202.93
Employee Benefits	3000 - 3999	11,654,667.53	11,859,729.04	12,393,653.33	12,564,547.41	12,882,701.99	13,002,340.37
Books and Supplies	4000 - 4999	2,690,609.96	2,813,134.72	1,450,566.06	1,493,407.52	1,541,221.52	1,538,990.40
Services and Other Operating	5000 - 5999	3,902,853.20	3,495,344.33	3,421,628.50	3,774,623.35	4,186,286.90	4,582,428.57
Capital Outlay	6000 - 6900	360,400.00	193,000.00	243,000.00	93,000.00	73,000.00	73,000.00
Other Outgo	7000 - 7299	1,310,529.00	1,607,546.00	1,764,486.70	1,937,121.47	2,127,019.72	2,335,907.80
Direct Support/Indirect Cost	7300 - 7399	-71,267.17	-85,700.00	-88,700.00	-88,700.00	-88,700.00	-88,700.00
Debt Service	7400 - 7499	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures		46,974,808.54	46,485,510.30	46,474,078.92	47,264,055.98	48,504,448.36	49,520,747.37
Excess (Deficiency) of Revenues Over Expenditures		1,765,139.62	725,556.99	1,561,330.47	1,481,366.80	739,851.62	208,832.43
Other Financing Sources/Uses							
Interfund Transfers In	8900 - 8929	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600 - 7629	810,914.00	846,769.00	863,251.29	880,253.05	897,791.11	915,882.87
All Other Financing Sources	8930 - 8979	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630 - 7699	0.00	0.00	0.00	0.00	0.00	0.00
Contributions	8980 - 8999	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources/Uses		-810,914.00	-846,769.00	-863,251.29	-880,253.05	-897,791.11	-915,882.87
Net Increase (Decrease) in Fund Balance		954,225.62	-121,212.01	698,079.18	601,113.75	-157,939.49	-707,050.44
Fund Balance							
Beginning Fund Balance	9791	9,631,558.82	10,548,098.75	10,464,572.43	11,162,651.61	11,763,765.36	11,605,825.87
Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00
Other Restatements	9795	0.00	37,685.69	0.00	0.00	0.00	0.00
Adjusted Beginning Fund Balance	9797	9,631,558.82	10,585,784.44	10,464,572.43	11,162,651.61	11,763,765.36	11,605,825.87
Ending Fund Balance	9799	10,585,784.44	10,464,572.43	11,162,651.61	11,763,765.36	11,605,825.87	10,898,775.43
Components of Ending Fund Balance							
Reserved Balances	9700	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance, Nonspendable							
Nonspendable Revolving Cash	9711	15,500.00	15,500.00	15,500.00	15,500.00	15,500.00	15,500.00
Nonspendable Stores	9712	15,190.48	15,200.00	15,200.00	15,200.00	15,200.00	15,200.00
Nonspendable Prepaid Items	9713	0.00	0.00	0.00	0.00	0.00	0.00
All Other Nonspendable Assets	9719	0.00	0.00	0.00	0.00	0.00	0.00
General Reserve	9730	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Balance	9740	1,121,317.57	891,272.86	825,681.40	910,229.79	988,469.82	1,063,278.02
Committed							
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00	0.00
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00	0.00	0.00	0.00	0.00
Other Assignments	9780	8,014,249.99	8,122,631.19	8,886,150.30	9,378,506.30	9,104,588.87	8,291,698.50
Economic Uncertainties Percentage		0.03	0.03	0.03	0.03	0.03	0.03
Reserve for Economic Uncertainties	9789	1,433,571.68	1,419,968.38	1,420,119.91	1,444,329.27	1,482,067.18	1,513,098.91
Undesignated/Unappropriated	9790	-14,045.28	0.00	0.00	0.00	0.00	0.00

**General Fund/County School Service Fund
Unrestricted Resources Only
Revenues, Expenditures, and Changes in the Fund Balance**

Name	Object Code	Historical Year 2018 - 19	Base Year 2019 - 20	Year 1 2020 - 21	Year 2 2021 - 22	Year 3 2022 - 23	Year 4 2023 - 24
Revenues							
LCFF/State Aid	8010 - 8099	37,116,903.00	37,590,449.00	38,321,391.22	38,826,292.82	39,112,926.31	39,501,360.97
Federal Revenues	8100 - 8299	0.00	0.00	0.00	0.00	0.00	0.00
Other State Revenues	8300 - 8599	1,530,080.70	827,659.36	826,069.61	826,612.46	827,167.33	827,167.33
Other Local Revenues	8600 - 8799	2,591,244.61	1,825,685.34	1,825,685.34	1,825,685.34	1,825,685.34	1,825,685.34
Revenues		41,238,228.31	40,243,793.70	40,973,146.17	41,478,590.62	41,765,778.98	42,154,213.64
Expenditures							
Certificated Salaries	1000 - 1999	17,216,932.42	16,517,141.29	17,224,748.29	17,392,386.29	17,557,069.29	17,721,752.29
Classified Salaries	2000 - 2999	5,084,898.42	4,965,826.35	5,037,147.11	5,099,370.11	5,142,234.11	5,185,098.11
Employee Benefits	3000 - 3999	8,250,510.48	8,193,845.68	8,591,214.72	8,672,224.26	8,839,064.70	8,831,186.61
Books and Supplies	4000 - 4999	2,464,186.41	2,595,915.08	1,224,828.96	1,260,593.96	1,300,302.67	1,300,302.67
Services and Other Operating	5000 - 5999	1,798,160.57	2,101,238.91	1,892,230.13	2,057,059.65	2,245,401.88	2,385,645.94
Capital Outlay	6000 - 6900	360,400.00	193,000.00	243,000.00	93,000.00	73,000.00	73,000.00
Other Outgo	7000 - 7299	0.00	0.00	0.00	0.00	0.00	0.00
Direct Support/Indirect Cost	7300 - 7399	-102,883.25	-114,900.00	-114,900.00	-114,900.00	-114,900.00	-114,900.00
Debt Service	7400 - 7499	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures		35,072,205.05	34,452,067.31	34,098,269.21	34,459,734.27	35,042,172.65	35,382,085.62
Excess (Deficiency) of Revenues Over Expenditures		6,166,023.26	5,791,726.39	6,874,876.96	7,018,856.35	6,723,606.33	6,772,128.02
Other Financing Sources/Uses							
Interfund Transfers In	8900 - 8929	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600 - 7629	506,034.00	532,743.00	549,225.29	566,227.05	583,765.11	601,856.87
All Other Financing Sources	8930 - 8979	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630 - 7699	0.00	0.00	0.00	0.00	0.00	0.00
Contributions	8980 - 8999	-4,768,827.17	-5,150,150.69	-5,561,981.03	-5,936,063.94	-6,376,020.74	-6,952,129.79
Other Financing Sources/Uses		-5,274,861.17	-5,682,893.69	-6,111,206.32	-6,502,290.99	-6,959,785.85	-7,553,986.66
Net Increase (Decrease) in Fund Balance		891,162.09	108,832.70	763,670.64	516,565.36	-236,179.52	-781,858.64
Fund Balance							
Beginning Fund Balance	9791	8,573,304.78	9,464,466.87	9,573,299.57	10,336,970.21	10,853,535.57	10,617,356.05
Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00
Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted Beginning Fund Balance	9797	8,573,304.78	9,464,466.87	9,573,299.57	10,336,970.21	10,853,535.57	10,617,356.05
Ending Fund Balance	9799	9,464,466.87	9,573,299.57	10,336,970.21	10,853,535.57	10,617,356.05	9,835,497.41
Components of Ending Fund Balance							
Reserved Balances	9700	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance, Nonspendable							
Nonspendable Revolving Cash	9711	15,500.00	15,500.00	15,500.00	15,500.00	15,500.00	15,500.00
Nonspendable Stores	9712	15,190.48	15,200.00	15,200.00	15,200.00	15,200.00	15,200.00
Nonspendable Prepaid Items	9713	0.00	0.00	0.00	0.00	0.00	0.00
All Other Nonspendable Assets	9719	0.00	0.00	0.00	0.00	0.00	0.00
General Reserve	9730	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Balance	9740	0.00	0.00	0.00	0.00	0.00	0.00
Committed							
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00	0.00
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00	0.00	0.00	0.00	0.00
Other Assignments	9780	8,014,249.99	8,122,631.19	8,886,150.30	9,378,506.30	9,104,588.87	8,291,698.50
Economic Uncertainties Percentage		0.03	0.03	0.03	0.03	0.03	0.03
Reserve for Economic Uncertainties	9789	1,433,571.68	1,419,968.38	1,420,119.91	1,444,329.27	1,482,067.18	1,513,098.91
Undesignated/Unappropriated	9790	-14,045.28	0.00	0.00	0.00	0.00	0.00

**General Fund/County School Service Fund
Restricted Resources Only
Revenues, Expenditures, and Changes in the Fund Balance**

Name	Object Code	Historical Year 2018 - 19	Base Year 2019 - 20	Year 1 2020 - 21	Year 2 2021 - 22	Year 3 2022 - 23	Year 4 2023 - 24
Revenues							
LCFF/State Aid	8010 - 8099	1,126,228.00	1,139,605.00	1,172,197.70	1,206,425.87	1,241,412.22	1,241,412.22
Federal Revenues	8100 - 8299	1,697,978.30	1,704,760.09	1,670,069.09	1,699,301.97	1,729,182.38	1,729,182.38
Other State Revenues	8300 - 8599	2,786,946.50	2,295,262.50	2,351,252.12	2,448,304.68	2,550,095.57	2,646,940.73
Other Local Revenues	8600 - 8799	1,890,567.05	1,827,646.00	1,868,744.31	1,912,799.64	1,957,830.83	1,957,830.83
Revenues		7,501,719.85	6,967,273.59	7,062,263.22	7,266,832.16	7,478,521.00	7,575,366.16
Expenditures							
Certificated Salaries	1000 - 1999	2,879,293.51	3,185,931.72	3,062,852.11	3,002,469.01	3,056,647.01	3,111,825.01
Classified Salaries	2000 - 2999	1,945,891.67	1,933,556.85	1,964,696.82	1,995,830.82	2,026,967.82	2,058,104.82
Employee Benefits	3000 - 3999	3,404,157.05	3,665,883.36	3,802,438.61	3,892,323.15	4,043,637.29	4,171,153.76
Books and Supplies	4000 - 4999	226,423.55	217,219.64	225,737.10	232,813.56	240,918.85	238,687.73
Services and Other Operating	5000 - 5999	2,104,692.63	1,394,105.42	1,529,398.37	1,717,563.70	1,940,885.02	2,196,782.63
Capital Outlay	6000 - 6900	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000 - 7299	1,310,529.00	1,607,546.00	1,764,486.70	1,937,121.47	2,127,019.72	2,335,907.80
Direct Support/Indirect Cost	7300 - 7399	31,616.08	29,200.00	26,200.00	26,200.00	26,200.00	26,200.00
Debt Service	7400 - 7499	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures		11,902,603.49	12,033,442.99	12,375,809.71	12,804,321.71	13,462,275.71	14,138,661.75
Excess (Deficiency) of Revenues Over Expenditures		-4,400,883.64	-5,066,169.40	-5,313,546.49	-5,537,489.55	-5,983,754.71	-6,563,295.59
Other Financing Sources/Uses							
Interfund Transfers In	8800 - 8929	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600 - 7629	304,880.00	314,026.00	314,026.00	314,026.00	314,026.00	314,026.00
All Other Financing Sources	8930 - 8979	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630 - 7699	0.00	0.00	0.00	0.00	0.00	0.00
Contributions	8980 - 8999	4,768,827.17	5,150,150.89	5,561,981.03	5,936,063.94	6,376,020.74	6,952,129.79
Other Financing Sources/Uses		4,463,947.17	4,836,124.69	5,247,955.03	5,622,037.94	6,061,994.74	6,638,103.79
Net Increase (Decrease) in Fund Balance		63,063.53	-230,044.71	-65,591.46	84,548.39	78,240.03	74,808.20
Fund Balance							
Beginning Fund Balance	9791	1,058,254.04	1,083,631.88	891,272.86	825,681.40	910,229.79	988,469.82
Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00
Other Restatements	9795	0.00	37,685.69	0.00	0.00	0.00	0.00
Adjusted Beginning Fund Balance	9797	1,058,254.04	1,121,317.57	891,272.86	825,681.40	910,229.79	988,469.82
Ending Fund Balance	9799	1,121,317.57	891,272.86	825,681.40	910,229.79	988,469.82	1,063,278.02
Components of Ending Fund Balance							
Reserved Balances	9700	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance, Nonspendable							
Nonspendable Revolving Cash	9711	0.00	0.00	0.00	0.00	0.00	0.00
Nonspendable Stores	9712	0.00	0.00	0.00	0.00	0.00	0.00
Nonspendable Prepaid Items	9713	0.00	0.00	0.00	0.00	0.00	0.00
All Other Nonspendable Assets	9719	0.00	0.00	0.00	0.00	0.00	0.00
General Reserve	9730	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Balance	9740	1,121,317.57	891,272.86	825,681.40	910,229.79	988,469.82	1,063,278.02
Committed							
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00	0.00
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00	0.00	0.00	0.00	0.00
Other Assignments	9780	0.00	0.00	0.00	0.00	0.00	0.00
Economic Uncertainties Percentage		0.03	0.03	0.03	0.03	0.03	0.03
Reserve for Economic Uncertainties	9789	0.00	0.00	0.00	0.00	0.00	0.00
Undesignated/Unappropriated	9790	0.00	0.00	0.00	0.00	0.00	0.00

Charter Schools Special Revenue Fund
Unrestricted and Restricted Resources
Revenues, Expenditures, and Changes in the Fund Balance

Name	Object Code	Base Year 2019 - 20	Year 1 2020 - 21	Year 2 2021 - 22	Year 3 2022 - 23	Year 4 2023 - 24
Revenues						
LCFF/State Aid	8010 - 8099	7,202,786.00	7,410,400.00	7,617,646.00	7,617,646.00	7,617,646.00
Federal Revenues	8100 - 8299	3,145.00	3,145.00	3,145.00	3,145.00	3,145.00
Other State Revenues	8300 - 8599	492,700.00	479,483.00	479,483.00	470,784.86	470,784.86
Other Local Revenues	8600 - 8799	304,743.00	305,301.25	305,879.11	306,494.10	306,494.10
Revenues		8,003,374.00	8,198,329.25	8,406,153.11	8,398,069.96	8,398,069.96
Expenditures						
Certificated Salaries	1000 - 1999	3,189,729.52	3,279,640.67	3,323,792.27	3,387,869.02	3,450,985.77
Classified Salaries	2000 - 2999	495,389.18	503,757.29	511,180.29	515,870.06	520,559.83
Employee Benefits	3000 - 3999	1,639,904.85	1,715,592.84	1,732,253.12	1,724,096.12	1,740,452.50
Books and Supplies	4000 - 4999	376,440.44	335,427.98	344,294.88	354,139.50	354,139.50
Services and Other Operating	5000 - 5999	2,231,693.08	2,321,591.54	2,402,037.02	2,497,126.63	2,590,542.61
Capital Outlay	6000 - 6900	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000 - 7299	0.00	0.00	0.00	0.00	0.00
Direct Support/Indirect Cost	7300 - 7399	0.00	0.00	0.00	0.00	0.00
Debt Service	7400 - 7499	0.00	0.00	0.00	0.00	0.00
Expenditures		7,933,157.07	8,156,010.32	8,313,557.58	8,479,121.33	8,646,680.21
Excess (Deficiency) of Revenues Over Expenditures		70,216.93	42,318.93	92,595.53	-81,051.37	-248,610.25
Other Financing Sources/Uses						
Interfund Transfers In	8900 - 8929	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600 - 7629	85,000.00	89,250.00	93,712.50	98,398.12	103,318.03
All Other Financing Sources	8930 - 8979	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630 - 7699	0.00	0.00	0.00	0.00	0.00
Contributions	8980 - 8999	0.03	0.03	0.03	0.03	0.03
Other Financing Sources/Uses		-84,999.97	-89,249.97	-93,712.47	-98,398.09	-103,318.00
Net Increase (Decrease) in Fund Balance		-14,783.04	-46,931.04	-1,116.94	-179,449.46	-351,928.25
Fund Balance						
Beginning Fund Balance	9791	1,503,834.39	1,489,051.35	1,442,120.31	1,441,003.37	1,261,553.91
Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00
Other Restatements	9795	0.00	0.00	0.00	0.00	0.00
Adjusted Beginning Fund Balance	9797	1,503,834.39	1,489,051.35	1,442,120.31	1,441,003.37	1,261,553.91
Ending Fund Balance	9799	1,489,051.35	1,442,120.31	1,441,003.37	1,261,553.91	909,625.66
Components of Ending Fund Balance						
Reserved Balances	9700	0.00	0.00	0.00	0.00	0.00
Fund Balance, Nonspendable						
Nonspendable Revolving Cash	9711	0.00	0.00	0.00	0.00	0.00
Nonspendable Stores	9712	0.00	0.00	0.00	0.00	0.00
Nonspendable Prepaid Items	9713	0.00	0.00	0.00	0.00	0.00
All Other Nonspendable Assets	9719	0.00	0.00	0.00	0.00	0.00
General Reserve	9730	0.00	0.00	0.00	0.00	0.00
Restricted Balance	9740	101,102.17	82,703.37	96,734.37	110,765.37	124,796.37
Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00	0.00	0.00	0.00
Other Assignments	9780	0.00	0.00	0.00	0.00	0.00
Economic Uncertainties Percentage		0.00	0.00	0.00	0.00	0.00
Reserve for Economic Uncertainties	9789	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
Undesignated/Unappropriated	9790	1,327,949.18	1,299,416.94	1,284,269.00	1,090,788.54	724,829.29

**Charter Schools Special Revenue Fund
Unrestricted Resources Only
Revenues, Expenditures, and Changes in the Fund Balance**

Name	Object Code	Base Year 2019 - 20	Year 1 2020 - 21	Year 2 2021 - 22	Year 3 2022 - 23	Year 4 2023 - 24
Revenues						
LCFF/State Aid	8010 - 8099	7,202,786.00	7,410,400.00	7,617,646.00	7,617,646.00	7,617,646.00
Federal Revenues	8100 - 8299	3,145.00	3,145.00	3,145.00	3,145.00	3,145.00
Other State Revenues	8300 - 8599	146,902.00	118,535.00	118,535.00	118,535.00	118,535.00
Other Local Revenues	8600 - 8799	304,743.00	305,301.25	305,879.11	306,494.10	306,494.10
Revenues		7,657,576.00	7,837,381.25	8,045,205.11	8,045,820.10	8,045,820.10
Expenditures						
Certificated Salaries	1000 - 1999	3,169,729.52	3,259,640.67	3,323,792.27	3,387,889.02	3,450,985.77
Classified Salaries	2000 - 2999	495,389.18	503,757.29	511,180.29	515,870.06	520,559.83
Employee Benefits	3000 - 3999	1,336,077.65	1,396,446.97	1,417,103.12	1,417,644.26	1,434,000.64
Books and Supplies	4000 - 4999	294,673.44	303,660.98	312,527.88	322,372.50	322,372.50
Services and Other Operating	5000 - 5999	2,224,742.08	2,313,157.61	2,402,037.02	2,497,126.63	2,580,542.61
Capital Outlay	6000 - 6900	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000 - 7299	0.00	0.00	0.00	0.00	0.00
Direct Support/Indirect Cost	7300 - 7399	0.00	0.00	0.00	0.00	0.00
Debt Service	7400 - 7499	0.00	0.00	0.00	0.00	0.00
Expenditures		7,520,611.87	7,776,663.52	7,966,640.58	8,140,902.47	8,308,461.35
Excess (Deficiency) of Revenues Over Expenditures		136,964.13	60,717.73	78,564.53	-95,082.37	-262,641.25
Other Financing Sources/Uses						
Interfund Transfers In	8900 - 8929	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600 - 7629	85,000.00	89,250.00	93,712.50	98,398.12	103,318.03
All Other Financing Sources	8930 - 8979	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630 - 7699	0.00	0.00	0.00	0.00	0.00
Contributions	8980 - 8999	0.03	0.03	0.03	0.03	0.03
Other Financing Sources/Uses		-84,999.97	-89,249.97	-93,712.47	-98,398.09	-103,318.00
Net Increase (Decrease) in Fund Balance		51,964.16	-28,532.24	-15,147.94	-193,480.46	-365,959.25
Fund Balance						
Beginning Fund Balance	9791	1,335,985.02	1,387,949.18	1,359,416.94	1,344,269.00	1,150,788.54
Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00
Other Restatements	9795	0.00	0.00	0.00	0.00	0.00
Adjusted Beginning Fund Balance	9797	1,335,985.02	1,387,949.18	1,359,416.94	1,344,269.00	1,150,788.54
Ending Fund Balance	9799	1,387,949.18	1,359,416.94	1,344,269.00	1,150,788.54	784,829.29
Components of Ending Fund Balance						
Reserved Balances	9700	0.00	0.00	0.00	0.00	0.00
Fund Balance, Nonspendable						
Nonspendable Revolving Cash	9711	0.00	0.00	0.00	0.00	0.00
Nonspendable Stores	9712	0.00	0.00	0.00	0.00	0.00
Nonspendable Prepaid Items	9713	0.00	0.00	0.00	0.00	0.00
All Other Nonspendable Assets	9719	0.00	0.00	0.00	0.00	0.00
General Reserve	9730	0.00	0.00	0.00	0.00	0.00
Restricted Balance	9740	0.00	0.00	0.00	0.00	0.00
Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00	0.00	0.00	0.00
Other Assignments	9780	0.00	0.00	0.00	0.00	0.00
Economic Uncertainties Percentage		0.00	0.00	0.00	0.00	0.00
Reserve for Economic Uncertainties	9789	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
Undesignated/Unappropriated	9790	1,327,949.18	1,299,416.94	1,284,269.00	1,090,788.54	724,829.29

**Charter Schools Special Revenue Fund
Restricted Resources Only
Revenues, Expenditures, and Changes in the Fund Balance**

Name	Object Code	Base Year 2019 - 20	Year 1 2020 - 21	Year 2 2021 - 22	Year 3 2022 - 23	Year 4 2023 - 24
Revenues						
LCFF/State Aid	8010 - 8099	0.00	0.00	0.00	0.00	0.00
Federal Revenues	8100 - 8299	0.00	0.00	0.00	0.00	0.00
Other State Revenues	8300 - 8599	345,798.00	360,948.00	360,948.00	352,249.86	352,249.86
Other Local Revenues	8600 - 8799	0.00	0.00	0.00	0.00	0.00
Revenues		345,798.00	360,948.00	360,948.00	352,249.86	352,249.86
Expenditures						
Certificated Salaries	1000 - 1999	20,000.00	20,000.00	0.00	0.00	0.00
Classified Salaries	2000 - 2999	0.00	0.00	0.00	0.00	0.00
Employee Benefits	3000 - 3999	303,827.20	319,145.87	315,150.00	306,451.86	306,451.86
Books and Supplies	4000 - 4999	81,767.00	31,767.00	31,767.00	31,767.00	31,767.00
Services and Other Operating	5000 - 5999	6,951.00	8,433.93	0.00	0.00	0.00
Capital Outlay	6000 - 6900	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000 - 7299	0.00	0.00	0.00	0.00	0.00
Direct Support/Indirect Cost	7300 - 7399	0.00	0.00	0.00	0.00	0.00
Debt Service	7400 - 7499	0.00	0.00	0.00	0.00	0.00
Expenditures		412,545.20	379,346.80	346,917.00	338,218.86	338,218.86
Excess (Deficiency) of Revenues Over Expenditures		-66,747.20	-18,398.80	14,031.00	14,031.00	14,031.00
Other Financing Sources/Uses						
Interfund Transfers In	8900 - 8929	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600 - 7629	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930 - 8979	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630 - 7699	0.00	0.00	0.00	0.00	0.00
Contributions	8980 - 8999	0.00	0.00	0.00	0.00	0.00
Other Financing Sources/Uses		0.00	0.00	0.00	0.00	0.00
Net Increase (Decrease) in Fund Balance		-66,747.20	-18,398.80	14,031.00	14,031.00	14,031.00
Fund Balance						
Beginning Fund Balance	9791	167,849.37	101,102.17	82,703.37	96,734.37	110,765.37
Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00
Other Restatements	9795	0.00	0.00	0.00	0.00	0.00
Adjusted Beginning Fund Balance	9797	167,849.37	101,102.17	82,703.37	96,734.37	110,765.37
Ending Fund Balance	9799	101,102.17	82,703.37	96,734.37	110,765.37	124,796.37
Components of Ending Fund Balance						
Reserved Balances	9700	0.00	0.00	0.00	0.00	0.00
Fund Balance, Nonspendable						
Nonspendable Revolving Cash	9711	0.00	0.00	0.00	0.00	0.00
Nonspendable Stores	9712	0.00	0.00	0.00	0.00	0.00
Nonspendable Prepaid Items	9713	0.00	0.00	0.00	0.00	0.00
All Other Nonspendable Assets	9719	0.00	0.00	0.00	0.00	0.00
General Reserve	9730	0.00	0.00	0.00	0.00	0.00
Restricted Balance	9740	101,102.17	82,703.37	96,734.37	110,765.37	124,796.37
Committed						
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00	0.00	0.00	0.00
Other Assignments	9780	0.00	0.00	0.00	0.00	0.00
Economic Uncertainties Percentage		0.00	0.00	0.00	0.00	0.00
Reserve for Economic Uncertainties	9789	0.00	0.00	0.00	0.00	0.00
Undesignated/Unappropriated	9790	0.00	0.00	0.00	0.00	0.00

2019-20 Budget Adoption
Balances in Excess of Minimum Reserve Requirements

District: Orcutt Union School District

CDS #: 4269260

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	2019-2020 Budget Adoption
01	General Fund/County School Service Fund	\$ 9,573,300
17	Special Reserve Fund for Other Than Capital Outlay Projects	-
	Total Assigned and Unassigned Ending Fund Balances	\$ 9,573,300
	District Standard Reserve Level	3%
	Less District Minimum Reserve for Economic Uncertainties	1,419,968
	Remaining Balance That Needs to be Substantiated	\$ 8,153,331

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

Form	Fund	2019-2020 Budget Adoption	Enter descriptions of need. Replace sample descriptions below:
01	General Fund/County School Service Fund	\$ 150,000	Reserve for Compensated Absences
01	General Fund/County School Service Fund	3,500,000	Reserve for Strategic Plan
01	General Fund/County School Service Fund	4,296,081	Reserve for Future Economic Downturn
01	General Fund/County School Service Fund	30,700	Stores/Revolving Cash
01	General Fund/County School Service Fund	134,309	Campus Connection ending fund balance
01	General Fund/County School Service Fund	42,242	LCAP Carryover Funds
		-	
		-	
		-	
	Total of Substantiated Needs	\$ 8,153,331	

Remaining Unsubstantiated Balance \$ -

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.



2020-21 Budget Adoption
Balances in Excess of Minimum Reserve Requirements

District: Orcutt Union School District

CDS #: 4269260

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	2020-21 Budget Adoption
01	General Fund/County School Service Fund	\$ 8,885,553
17	Special Reserve Fund for Other Than Capital Outlay Projects	-
	Total Assigned and Unassigned Ending Fund Balances	\$ 8,885,553
	District Standard Reserve Level	3%
	Less District Minimum Reserve for Economic Uncertainties	1,420,260
	Remaining Balance That Needs to be Substantiated	\$ 7,465,294

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

Form	Fund	2020-21 Budget Adoption	Enter descriptions of need. Replace sample descriptions below:
01	Compensated Absences	\$ 150,000	Reserve for Compensated Absences
01	General Fund/County School Service Fund	3,500,000	Reserve for Strategic Plan
01	General Fund/County School Service Fund	3,650,285	Reserve for Deficit Spending/Declining Enrollment
01	General Fund/County School Service Fund	30,700	Stores/Revolving Cash
01	General Fund/County School Service Fund	134,309	Campus Connection Ending Fund Balance
		-	
		-	
		-	
	Total of Substantiated Needs	\$ 7,465,294	

Remaining Unsubstantiated Balance \$ 0

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.



2021-22 Budget Adoption Balances in Excess of Minimum Reserve Requirements

District: Orcutt Union School District

CDS #: 4269260

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	2021-22 Budget Adoption
01	General Fund/County School Service Fund	\$ 9,378,556
17	Special Reserve Fund for Other Than Capital Outlay Projects	-
	Total Assigned and Unassigned Ending Fund Balances	\$ 9,378,556
	District Standard Reserve Level	3%
	Less District Minimum Reserve for Economic Uncertainties	1,444,279
	Remaining Balance That Needs to be Substantiated	\$ 7,934,277

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

Form	Fund	2021-22 Budget Adoption	Enter descriptions of need. Replace sample descriptions below:
01	General Fund/County School Service Fund	\$ 150,000	Reserve for Compensated Absences
01	General Fund/County School Service Fund	3,500,000	Reserve for Strategic Plan
01	General Fund/County School Service Fund	4,119,268	Reserve for Deficit Spending/Declining Enrollment
01	General Fund/County School Service Fund	134,309	Campus Connection Ending Fund Balance
01	General Fund/County School Service Fund	30,700	Revolving Cash & Stores
		-	
		-	
		-	
	Total of Substantiated Needs	\$ 7,934,277	

Remaining Unsubstantiated Balance \$ 0

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.



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)	4,188.84	4,175.84	4,289.68	4,135.00	4,135.00	4,187.86
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,188.84	4,175.84	4,289.68	4,135.00	4,135.00	4,187.86
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,188.84	4,175.84	4,289.68	4,135.00	4,135.00	4,187.86
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
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	755.93	755.93	755.93	740.15	740.15	740.15
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)	755.93	755.93	755.93	740.15	740.15	740.15
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	755.93	755.93	755.93	740.15	740.15	740.15

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	55,661,382.37
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,975,353.03
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	1,019,814.64
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	360,400.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	880,914.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	442,115.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,703,243.64
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		40,288.19
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				51,023,073.89

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		4,931.77
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,345.79
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	47,683,257.27	9,512.64
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	47,683,257.27	9,512.64
B. Required effort (Line A.2 times 90%)	42,914,931.54	8,561.38
C. Current year expenditures (Line I.E and Line II.B)	51,023,073.89	10,345.79
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,448,460.14
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 42,048,597.34

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.44%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,159,451.24
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	15,800.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	159,693.32
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,334,944.56
9. Carry-Forward Adjustment (Part IV, Line F)	215,629.86
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,550,574.42

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	33,216,390.43
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	7,254,843.53
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	3,130,758.60
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	419,054.90
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,019,814.64
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	633,785.22
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,770.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,482,554.28
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	211,337.83
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,910,018.88
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	52,282,328.31

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	4.47%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	4.88%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>2,334,944.56</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(95,988.59)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.87%) times Part III, Line B18); zero if negative	<u>215,629.86</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.87%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.97%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>215,629.86</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>215,629.86</u>

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		221,667.49	221,667.49
2. State Lottery Revenue	8560	803,422.00		299,692.00	1,103,114.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		803,422.00	0.00	521,359.49	1,324,781.49
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	106,586.00			106,586.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	19,985.94			19,985.94
4. Books and Supplies	4000-4999	2.06		76,350.00	76,352.06
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	584,538.00			584,538.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			62,000.00	62,000.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		711,112.00	0.00	138,350.00	849,462.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	92,310.00	0.00	383,009.49	475,319.49
D. COMMENTS:					
This is for computer software for the classroom.					

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

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

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	4,350	4,301		
Charter School				
Total ADA	4,350	4,301	1.1%	Not Met
Second Prior Year (2017-18)				
District Regular	4,325	4,299		
Charter School		750		
Total ADA	4,325	5,049	N/A	Met
First Prior Year (2018-19)				
District Regular	4,301	4,290		
Charter School		0		
Total ADA	4,301	4,290	0.3%	Met
Budget Year (2019-20)				
District Regular	4,188			
Charter School	0			
Total ADA	4,188			

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)

Enrollment and ADA declined faster than expected in 2016-17

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	4,505	5,274		
Charter School				
Total Enrollment	4,505	5,274	N/A	Met
Second Prior Year (2017-18)				
District Regular	4,490	5,202		
Charter School				
Total Enrollment	4,490	5,202	N/A	Met
First Prior Year (2018-19)				
District Regular	4,426	4,397		
Charter School				
Total Enrollment	4,426	4,397	0.7%	Met
Budget Year (2019-20)				
District Regular	4,330			
Charter School				
Total Enrollment	4,330			

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	4,301	5,274	
Charter School		0	
Total ADA/Enrollment	4,301	5,274	81.6%
Second Prior Year (2017-18)			
District Regular	4,256	5,202	
Charter School	747		
Total ADA/Enrollment	5,003	5,202	96.2%
First Prior Year (2018-19)			
District Regular	4,189	4,397	
Charter School	0		
Total ADA/Enrollment	4,189	4,397	95.3%
Historical Average Ratio:			91.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			91.5%

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	4,135	4,330		
Charter School	0			
Total ADA/Enrollment	4,135	4,330	95.5%	Not Met
1st Subsequent Year (2020-21)				
District Regular	4,082	4,270		
Charter School				
Total ADA/Enrollment	4,082	4,270	95.6%	Not Met
2nd Subsequent Year (2021-22)				
District Regular	4,018	4,210		
Charter School				
Total ADA/Enrollment	4,018	4,210	95.4%	Not Met

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

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

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

Explanation:
(required if NOT met)

Enrollment to ADA ratio reflects current data in our district.

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)	4,289.68	4,187.86	4,135.00	4,082.00
b. Prior Year ADA (Funded)		4,289.68	4,187.86	4,135.00
c. Difference (Step 1a minus Step 1b)		(101.82)	(52.86)	(53.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.37%	-1.26%	-1.28%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		37,659,439.00	38,014,485.00	38,614,838.00
b1. COLA percentage		3.26%	3.00%	2.80%
b2. COLA amount (proxy for purposes of this criterion)		1,227,697.71	1,140,434.55	1,081,215.46
c. Economic Recovery Target Funding (current year increment)			N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		1,227,697.71	1,140,434.55	1,081,215.46
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		3.26%	3.00%	2.80%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)		0.89%	1.74%	1.52%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.1% to 1.89%	.74% to 2.74%	.52% to 2.52%

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)	14,449,114.00	14,796,229.00	15,240,127.00	15,697,330.00
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)	39,824,895.00	40,236,761.00	40,928,606.00	41,538,824.00
District's Projected Change in LCFF Revenue:		1.03%	1.72%	1.49%
LCFF Revenue Standard:		-.11% to 1.89%	.74% to 2.74%	.52% to 2.52%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	29,038,491.79	32,155,612.25	90.3%
Second Prior Year (2017-18)	29,659,905.47	32,447,090.41	91.4%
First Prior Year (2018-19)	30,552,341.32	35,072,205.05	87.1%
	Historical Average Ratio:		89.6%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.6% to 92.6%	86.6% to 92.6%	86.6% to 92.6%

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)	29,676,813.32	34,452,067.31	86.1%	Not Met
1st Subsequent Year (2020-21)	30,853,110.12	34,118,105.10	90.4%	Met
2nd Subsequent Year (2021-22)	31,163,980.66	34,506,217.24	90.3%	Met

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

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

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

Explanation:
(required if NOT met)

One time funds received for the distribution of our SIPE ending fund balance which were received in 18/19 are being spent down in 2019-20. We also eliminated several teaching positions in order to right-size our district due to declining enrollment. We have been unable to fill some certificated position, primarily speech therapist and occupational therapists, and are having to contract out for those services.

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):	0.89%	1.74%	1.52%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.11% to 10.89%	-8.26% to 11.74%	-8.48% to 11.52%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.11% to 5.89%	-3.26% to 6.74%	-3.48% to 6.52%

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)	1,697,978.30		
Budget Year (2019-20)	1,704,760.09	0.40%	No
1st Subsequent Year (2020-21)	1,670,069.09	-2.03%	No
2nd Subsequent Year (2021-22)	1,699,301.97	1.75%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2018-19)	4,317,027.20		
Budget Year (2019-20)	3,122,921.86	-27.66%	Yes
1st Subsequent Year (2020-21)	3,177,321.73	1.74%	No
2nd Subsequent Year (2021-22)	3,274,917.14	3.07%	No

Explanation:
(required if Yes)

We received one time state revenue in 18-19 which we will not received in 19-20

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2018-19)	4,481,811.66		
Budget Year (2019-20)	3,653,331.34	-18.49%	Yes
1st Subsequent Year (2020-21)	3,694,429.65	1.12%	No
2nd Subsequent Year (2021-22)	3,738,484.98	1.19%	No

Explanation:
(required if Yes)

We received a distribution of the ending fund balance from our SIPE in 2018-19 in the approximate amount of \$475,000. We will not receive these funds in the budget year or out years. We also received a grant for a school bus in 18-19 in the amount of \$135,000 which will not be recieved in the future, as well as a partial salary reimbursement from ACSA in the amount of \$70,000 which will not be received in the future.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2018-19)	2,690,609.96		
Budget Year (2019-20)	2,813,134.72	4.55%	No
1st Subsequent Year (2020-21)	1,450,566.06	-48.44%	Yes
2nd Subsequent Year (2021-22)	1,493,407.52	2.95%	No

Explanation:
(required if Yes)

We purchased textbooks in 18-19 and will purchase additional textbooks in 2019-20 in the amount of \$1 million. We are not planning on purchasing any additional books in the out years.

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

First Prior Year (2018-19)	3,902,853.20		
Budget Year (2019-20)	3,495,344.33	-10.44%	Yes
1st Subsequent Year (2020-21)	3,466,130.51	-0.84%	No
2nd Subsequent Year (2021-22)	3,865,056.36	11.51%	Yes

Explanation:
(required if Yes)

Changes in spending of LCAP carryover funds. Some utility savings due to energy efficiency projects completed half way through 18-19. One time funds being spent in 2019-20 which will not be spent in subsequent years.

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)	10,496,817.16		
Budget Year (2019-20)	8,481,013.29	-19.20%	Not Met
1st Subsequent Year (2020-21)	8,541,820.47	0.72%	Met
2nd Subsequent Year (2021-22)	8,712,704.09	2.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2018-19)	6,593,463.16		
Budget Year (2019-20)	6,308,479.05	-4.32%	Met
1st Subsequent Year (2020-21)	4,916,696.57	-22.06%	Not Met
2nd Subsequent Year (2021-22)	5,358,463.88	8.99%	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)

We received one time state revenue in 18-19 which we will not received in19-20

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

We received a distribution of the ending fund balance from our SIPE in 2018-19 in the approximate amount of \$475,000. We will not receive these funds in the budget year or out years. We also received a grant for a school bus in 18-19 in the amount of \$135,000 which will not be recieved in the future, as well as a partial salary reimbursement from ACSA in the amount of \$70,000 which will not be received in the future.

- 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)

We purchased textbooks in 18-19 and will purchase additional textbooks in 2019-20 in the amount of \$1 million. We are not planning on purchasing any additional books in the out years.

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

Changes in spending of LCAP carryover funds. Some utility savings due to energy efficiency projects completed half way through 18-19. One time funds being spent in 2019-20 which will not be spent in subsequent years.

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?	<input type="text" value="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)	<input type="text" value="0.00"/>
2.	Ongoing and Major Maintenance/Restricted Maintenance Account	
	a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	<input type="text" value="47,317,548.30"/>
	b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	<input type="text" value="0.00"/>
	c. Net Budgeted Expenditures and Other Financing Uses	<input type="text" value="47,317,548.30"/>
	3% Required Minimum Contribution (Line 2c times 3%)	<input type="text" value="1,419,526.45"/>
	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	<input type="text" value="970,751.81"/>
	Status	<input type="text" value="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 checked="" type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	1,293,849.00	0.00	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	1,309,643.10	1,691,817.93
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)	1,293,849.00	1,309,643.10	1,691,817.93
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	43,784,425.02	44,409,753.91	47,785,722.54
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)	43,784,425.02	44,409,753.91	47,785,722.54
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	2.9%	3.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	1.0%	1.2%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	809,346.68	32,515,747.28	N/A	Met
Second Prior Year (2017-18)	1,342,515.79	32,906,074.41	N/A	Met
First Prior Year (2018-19)	891,162.09	35,578,239.05	N/A	Met
Budget Year (2019-20) (Information only)	123,563.70	34,970,079.31		

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)	3,805,296.30	6,421,442.31	N/A	Met
Second Prior Year (2017-18)	3,609,283.12	7,230,788.99	N/A	Met
First Prior Year (2018-19)	8,040,813.16	8,573,304.78	N/A	Met
Budget Year (2019-20) (Information only)	9,464,466.87			

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.)	4,135	4,082	4,018
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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)	47,317,548.30	47,341,993.17	48,175,307.79
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	47,317,548.30	47,341,993.17	48,175,307.79
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,419,526.45	1,420,259.80	1,445,259.23
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)	1,419,526.45	1,420,259.80	1,445,259.23

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)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,761,480.03	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		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,761,480.03	0.00	0.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.72%	0.00%	0.00%
District's Reserve Standard (Section 10B, Line 7):	1,419,526.45	1,420,259.80	1,445,259.23
Status:	Met	Not Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2018-19)	(4,768,827.17)			
Budget Year (2019-20)	(5,150,150.69)	381,323.52	8.0%	Met
1st Subsequent Year (2020-21)	(5,684,203.05)	534,052.36	10.4%	Not Met
2nd Subsequent Year (2021-22)	(5,700,749.62)	16,546.57	0.3%	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)	506,034.00			
Budget Year (2019-20)	518,012.00	11,978.00	2.4%	Met
1st Subsequent Year (2020-21)	534,052.36	16,040.36	3.1%	Met
2nd Subsequent Year (2021-22)	550,598.93	16,546.57	3.1%	Met

1d. Impact of Capital Projects

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Our contribution amount continues to increase significantly each year due to rising special education costs.

- 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)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

3,493,289

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

14,581,630.00
4,110,827.00
10,470,803.00

Actuarial
Jul 01, 2018

Data must be entered.

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)
502,471.54	540,156.91	580,668.68
565,357.60		
565,357.60	521,533.00	502,533.20
42	40	39

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	209.0	202.0	208.0	207.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

208,122

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

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
2,398,292	2,496,292	2,484,292
flat cap: \$17779 per family	\$12700 for 2 party	\$8160 for single
0.0%	1.0%	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
190,646	210,431	212,286

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	Yes
No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	138.0	141.6	141.6	141.6

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 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

78,698

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
1,189,689	1,189,689	1,189,689
flat rate of \$17779 for family	\$12700 for 2 party	\$8160 for single
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
101,468	49,014	42,996

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	30.0	30.0	29.0	29.0

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

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

32,735

4. 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

**Management/Supervisor/Confidential
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
529,405	520,405	520,405
hard cap: \$17779 for family	\$12700 for 2 party	\$8160 for single
0.0%	0.0%	0.0%

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

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and 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
31,949	17,752	17,841

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
32,904	32,904	32,904
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

July 1 Budget
2018-19 Estimated Actuals
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	(1,486,998.91)	0.00	(71,267.17)				
Other Sources/Uses Detail					0.00	810,914.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	1,459,216.57	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	70,000.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
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	616.00	0.00	8,310.17	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(17,833.66)	82,957.00	0.00				
Other Sources/Uses Detail					15,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					304,880.00	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					561,034.00	0.00		
Other Sources/Uses Detail								
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	15,000.00	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

42 69260 0000000
Form SIAA

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							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								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,504,832.57	(1,504,832.57)	71,267.17	(71,267.17)	880,914.00	880,914.00	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	(1,483,092.40)	0.00	(85,700.00)				
Other Sources/Uses Detail					0.00	846,769.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	1,487,010.06	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	85,000.00		
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	616.00	0.00	7,700.00	0.00				
Other Sources/Uses Detail					1,978.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(19,533.66)	78,000.00	0.00				
Other Sources/Uses Detail					25,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					314,026.00	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					580,765.00	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	15,000.00	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								

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 9510
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	1,502,626.06	(1,502,626.06)	85,700.00	(85,700.00)	931,769.00	931,769.00		

ORCUTT UNION SCHOOL DISTRICT

General Fund		Jul	Actual	Aug	Actual	Sep	Actual	Oct	Actual	Nov	Est	Dec	Est	Jan	Est	Feb	Est
2019-20 Cashflow - 2019-20 Budget Adoption		9,714,900	%	10,978,601	%	13,001,354	%	12,785,260	%	11,467,430	%	11,117,370	%	15,291,013	%	14,209,522	%
RECEIPTS																	
Revenue Limit	8010-8019	945,868	3.8%	945,868	3.8%	3,071,066	12.3%	1,702,562	6.8%	1,658,328	7.0%	3,088,199	12.8%	1,658,328	12.8%	1,544,085	6.1%
State Aid	8020-8079	0	0.0%	0	0.0%	0	0.0%	519,285	3.5%	1,552,304	11.7%	4,189,854	31.6%	0	0.0%	0	0.0%
Property Tax	8080-8099	0	0.0%	0	0.0%	(366,246)	33.8%	(162,776)	15.0%	(236,808)	21.9%	(192,443)	17.8%	409,622	-37.8%	(82,729)	7.6%
Other	8100-8299	0	0.0%	0	0.0%	61,237	0.1%	1,060	0.1%	0	0.0%	349,783	20.5%	25,306	1.5%	140,954	8.3%
Federal	8300-8599	0	0.0%	0	0.0%	680,531	21.8%	(459,155)	-14.7%	61,440	2.0%	601,047	19.2%	316,922	10.1%	(12,820)	-0.4%
Other State	8600-8799	9,058	0.2%	1,685,246	54.0%	105,187	2.9%	113,947	3.1%	65,783	1.8%	237,923	6.5%	119,722	3.3%	190,243	5.2%
Interfund Transfers In	8910-8929	0	#DIV/0!	0	#####	0	#DIV/0!	0	#DIV/0!	0	0.0%	0	0.0%	0	0.0%	0	0.0%
All Other Financing Sources	8931-8979	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS		954,926		2,655,086		3,551,775		1,714,923		3,101,047		8,274,362		2,529,899		1,779,733	
DISBURSEMENTS																	
Certificated Salaries	1000-1999	243,463	1.2%	187,658	1.0%	1,849,464	9.4%	1,920,276	9.7%	1,864,038	9.5%	1,877,148	9.5%	1,855,150	9.4%	1,861,848	9.4%
Classified Salaries	2000-2999	267,239	3.9%	455,350	6.6%	548,346	7.9%	538,516	7.8%	576,506	8.4%	577,013	8.4%	559,432	8.1%	570,952	8.3%
Employee Benefits	3000-3999	108,215	0.9%	139,878	1.2%	910,320	7.7%	894,866	7.5%	962,909	8.1%	1,042,600	8.8%	976,563	8.2%	978,753	8.3%
Supplies	4000-5999	78,477	2.8%	77,280	2.7%	179,134	6.4%	319,239	11.3%	83,501	3.0%	402,912	14.3%	87,775	3.1%	85,808	3.1%
Services	5000-5999	430,281	12.3%	261,641	7.5%	300,634	8.6%	(120,144)	-3.4%	96,806	3.8%	209,462	6.0%	132,469	3.8%	349,534	10.0%
Capital Outlays	6000-6599	12,549	6.5%	60,527	31.4%	8,971	4.6%	0	0.0%	17,347	18.4%	0	0.0%	0	0.0%	0	0.0%
Other Outgo	7000-7499	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Interfund Transfers Out	7600-7629	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
TOTAL DISBURSEMENTS		1,140,225		1,182,334		3,796,869		3,552,753		3,601,107		4,109,136		3,611,390		3,846,896	
GENERAL LEDGER ACTIVITY																	
Cash not in Treasury		0		0		0		0									
Accounts Rec		1,850,000		750,000		250,000		500,000		150,000		8,416				391,584	
Due From other Funds		0		0		(20,000)		20,000									
Prepaid		(401,000)		(200,000)		(201,000)		0				0					
Accounts Pay		0		0		0		0									
Unearned Revenue		0		0		0		0									
Temporary Interfund Borrowing		1,449,000		550,000		29,000		520,000		150,000		8,416		0		391,584	
TOTAL GL ACTIVITY		1,263,702		2,022,752		(216,094)		(1,317,830)		(350,060)		4,173,642		(1,081,491)		(1,675,579)	
NET INCREASE/DECREASE		10,978,601		13,001,354		12,785,260		11,467,430		11,117,370		15,291,013		14,209,522		12,533,943	
ENDING CASH		10,978,601		13,001,354		12,785,260		11,467,430		11,117,370		15,291,013		14,209,522		12,533,943	

ORCUTT UNION SCHOOL DISTRICT

General Fund		Mar	Est	Apr	Est	May	Est	Jun	Est	Accruals	TOTAL
2019-20 Cashflow - 2019-20 Budget Adoption		12,533,943	%	11,228,093	%	13,750,633	%	11,933,504	%		11,242,688
RECEIPTS											
Revenue Limit											
State Aid	8010-8019	1,544,085	12.7%	1,544,085	6.1%	1,544,085	6.1%	5,269,947	11.2%	500,000	25,016,506
Property Tax	8020-8079	0	0.0%	4,275,674	33.8%	12,538	0.1%	4,246,574	21.1%	-	14,796,229
Other	8080-8099	(317,130)	29.3%	(105,710)	9.8%	297,458	-27.5%	(325,918)	68.3%	-	(1,082,681)
Federal	8100-8299	123,286	7.2%	194,731	11.4%	0	0.0%	58,404	63.4%	750,000	1,704,760
Other State	8300-8599	34,878	1.1%	204,342	6.5%	2,017	0.1%	(491,527)	75.4%	500,000	3,122,922
Other Local	8600-8799	1,036,176	28.4%	441,253	12.1%	418,967	11.5%	791,100	26.3%	100,000	3,653,331
Interfund Transfers In	8910-8929	0	0.0%	0	0.0%	0	0.0%	0	136.5%	0	0
All Other Financing Sources	8931-8979	0	0.0%	0	0.0%	0	0.0%	0	0	0	0
TOTAL RECEIPTS		2,421,295		6,554,375		2,275,065		9,548,581		1,850,000	47,211,068
DISBURSEMENTS											
Certificated Salaries	1000-1999	1,885,310	9.6%	2,078,690	10.6%	1,916,170	9.7%	2,153,859	11.1%	10,000	19,703,073
Classified Salaries	2000-2999	577,407	8.4%	641,412	9.3%	569,966	8.3%	1,009,243	12.7%	8,000	6,899,383
Employee Benefits	3000-3999	984,915	8.3%	1,031,819	8.7%	983,138	8.3%	2,842,752	23.3%	3,000	11,859,729
Supplies	4000-5999	105,900	3.8%	120,897	4.3%	267,128	9.5%	665,082	8.7%	350,000	2,813,135
Services	5000-5999	173,612	5.0%	159,016	4.5%	355,793	10.2%	1,116,239	16.1%	30,000	3,495,344
Capital Outlays	6000-6599	0	0.0%	0	0.0%	0	0.0%	93,607	0.0%	0	193,000
Other Outgo	7000-7499	0	0.0%	0	0.0%	0	0.0%	1,607,546	226.4%	0	1,607,546
Interfund Transfers Out	7600-7629	0	0.0%	0	0.0%	0	0.0%	761,069	106.7%	0	761,069
TOTAL DISBURSEMENTS		3,727,145		4,031,835		4,092,194		10,239,397		401,000	47,332,279
GENERAL LEDGER ACTIVITY											
Cash not in Treasury											0
Accounts Rec											2,050,000
Due From other Funds											0
Prepaid											0
Accounts Pay											0
Unearned Revenue											(401,000)
Temporary Interfund Borrowing											0
TOTAL GL ACTIVITY		0	0	0	0	0	0	0	0	0	0
NET INCREASE/DECREASE		(1,305,851)	0	2,522,540	0	(1,817,129)	0	(690,816)	0	0	1,527,788
ENDING CASH		11,228,093		13,750,633		11,933,504		11,242,688			

ORCUTT UNION SCHOOL DISTRICT

General Fund		Jul	Actual	Aug	Actual	Sep	Actual	Oct	Actual	Nov	Actual	Dec	Actual	Jan	Actual	Feb	Actual
2020-21 Cashflow -2019-20 Budget Adoption		11,242,688	%	13,308,390	%	14,781,142	%	14,766,048	%	13,248,218	%	12,729,702	%	16,904,224	%	15,946,114	%
RECEIPTS																	
Revenue Limit		945,868	3.7%	945,868	3.7%	3,071,066	12.2%	1,702,562	6.7%	1,658,328	7.0%	3,088,199	12.8%	1,658,328	12.8%	1,544,085	6.1%
State Aid	8010-8019	0	0.0%	0	0.0%	0	0.0%	519,285	3.3%	1,552,304	11.7%	4,189,854	31.6%	0	0.0%	0	0.0%
Property Tax	8020-8079	0	0.0%	0	0.0%	0	0.0%	(162,776)	10.5%	(340,307)	21.9%	(276,553)	17.8%	588,651	-37.8%	(118,887)	7.6%
Other	8080-8099	0	0.0%	0	0.0%	0	0.0%	1,060	0.1%	0	0.0%	342,665	20.5%	24,791	1.5%	138,085	8.3%
Federal	8100-8299	0	0.0%	0	0.0%	61,237	3.7%	(459,155)	-14.5%	62,511	2.0%	611,517	19.2%	322,442	10.1%	(13,043)	-0.4%
Other State	8300-8599	9,058	0.0%	1,685,246	53.0%	680,531	21.4%	113,947	3.1%	66,523	1.8%	240,599	6.5%	121,068	3.3%	192,383	5.2%
Other Local	8600-8799	0	0.0%	23,972	0.6%	105,187	2.8%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Interfund Transfers In	8910-8929	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
All Other Financing Sources	8931-8979	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
TOTAL RECEIPTS		954,926		2,655,086		3,551,775		1,714,923		2,999,358		8,196,281		2,715,281		1,742,624	
DISBURSEMENTS																	
Certificated Salaries	1000-1999	243,463	1.2%	187,658	0.9%	1,849,464	9.1%	1,920,276	9.5%	1,919,338	9.5%	1,932,837	9.5%	1,910,187	9.4%	1,917,083	9.4%
Classified Salaries	2000-2999	267,239	3.8%	455,350	6.5%	548,346	7.8%	538,516	7.7%	585,067	8.4%	585,582	8.4%	567,740	8.1%	579,431	8.3%
Employee Benefits	3000-3999	108,215	0.9%	139,878	1.1%	910,320	7.3%	894,866	7.2%	1,006,260	8.1%	1,089,537	8.8%	1,020,528	8.2%	1,022,817	8.3%
Supplies	4000-5999	78,477	5.4%	77,280	5.3%	179,134	12.3%	319,239	22.0%	43,056	3.0%	207,758	14.3%	45,261	3.1%	44,246	3.1%
Services	5000-5999	430,281	12.6%	261,641	7.6%	300,634	8.8%	(120,144)	-3.5%	96,806	3.8%	205,045	6.0%	129,675	3.8%	342,163	10.0%
Capital Outlays	6000-6599	12,549	5.2%	60,527	24.9%	8,971	3.7%	0	0.0%	17,347	18.4%	0	0.0%	0	0.0%	0	0.0%
Other Outgo	7000-7499	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Interfund Transfers Out	7600-7629	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
TOTAL DISBURSEMENTS		1,140,225		1,182,334		3,796,869		3,552,753		3,667,874		4,020,760		3,673,390		3,905,740	
GENERAL LEDGER ACTIVITY																	
Cash not in Treasury		0		0		0		0		150,000		0		0		550,000	
Accounts Rec		1,850,000		500,000		(20,000)		350,000		0		0		0		0	
Due From other Funds		0		0		(250,000)		(50,000)		0		(1,000)		0		0	
Prepaid		401,000		(500,000)		0		0		0		0		0		0	
Accounts Pay		0		0		0		0		0		0		0		0	
Unearned Revenue		0		0		0		0		0		0		0		0	
Temporary Interfund Borrowing		0		0		0		0		0		0		0		0	
TOTAL GL ACTIVITY		2,251,000		0		230,000		320,000		150,000		(1,000)		0		550,000	
NET INCREASE/DECREASE		2,065,702		1,472,752		(15,094)		(1,517,830)		(518,516)		4,174,522		(958,110)		(1,613,116)	
ENDING CASH		13,308,390		14,781,142		14,766,048		13,248,218		12,729,702		16,904,224		15,946,114		14,332,999	

ORCUTT UNION SCHOOL DISTRICT

General Fund		Mar	Est	Apr	Est	May	Est	Jun	Est	Accruals	TOTAL
2020-21 Cashflow -2019-20 Budget Adoption		14,332,999	%	12,844,406	%	15,269,571	%	13,614,515	%		13,991,767
BEGINNING BALANCE											
RECEIPTS											
Revenue Limit											
State Aid	8010-8019	1,544,085	12.7%	1,544,085	6.1%	1,544,085	6.1%	5,503,403	11.2%	500,000	25,249,962
Property Tax	8020-8079	0	0.0%	4,275,674	33.8%	12,538	0.1%	5,249,850	21.1%	-	15,799,505
Other	8080-8099	(455,736)	29.3%	(151,912)	9.8%	427,465	-27.5%	(699,578)	68.3%	-	(1,555,878)
Federal	8100-8299	120,777	7.2%	190,768	11.4%	0	0.0%	40,685	63.4%	750,000	1,670,069
Other State	8300-8599	35,486	1.1%	207,902	6.5%	2,052	0.1%	(458,167)	75.4%	500,000	3,177,322
Other Local	8600-8799	1,047,833	28.4%	446,217	12.1%	423,680	11.5%	803,961	26.3%	100,000	3,694,430
Interfund Transfers In	8910-8929	0	0.0%	0	0.0%	0	0.0%	0	136.5%	0	0
All Other Financing Sources	8931-8979	0	0.0%	0	0.0%	0	0.0%	0		0	0
TOTAL RECEIPTS		2,292,445		6,512,734		2,409,820		10,440,155		1,850,000	48,035,410
DISBURSEMENTS											
Certificated Salaries	1000-1999	1,941,241	9.6%	2,140,359	10.6%	1,973,016	9.7%	2,342,680	11.1%	10,000	20,287,600
Classified Salaries	2000-2999	585,982	8.4%	650,937	9.3%	578,430	8.3%	1,051,221	12.7%	8,000	7,001,844
Employee Benefits	3000-3999	1,029,256	8.3%	1,078,271	8.7%	1,027,399	8.3%	3,063,306	23.3%	3,000	12,393,653
Supplies	4000-5999	54,606	3.8%	62,340	4.3%	137,742	9.5%	(148,574)	8.7%	350,000	1,450,566
Services	5000-5999	169,951	5.0%	155,663	4.5%	348,290	10.2%	1,071,624	16.1%	30,000	3,421,629
Capital Outlays	6000-6599	0	0.0%	0	0.0%	0	0.0%	143,607	0.0%	243,000	243,000
Other Outgo	7000-7499	0	0.0%	0	0.0%	0	0.0%	1,764,487	226.4%	1,764,487	1,764,487
Interfund Transfers Out	7600-7629	0	0.0%	0	0.0%	0	0.0%	774,551	106.7%	0	774,551
TOTAL DISBURSEMENTS		3,781,037		4,087,569		4,064,877		10,062,903		401,000	47,337,330
GENERAL LEDGER ACTIVITY											
Cash not in Treasury											0
Accounts Rec											2,050,000
Due From other Funds											0
Prepaid											0
Accounts Pay											0
Unearned Revenue											(801,000)
Temporary Interfund Borrowing								0	0	0	0
TOTAL GL ACTIVITY		0	0	0	0	0	0	0	0	0	1,249,000
NET INCREASE/DECREASE		(1,488,592)	0	2,425,165	0	(1,655,056)	0	377,252	0		1,947,079
ENDING CASH		12,844,406		15,269,571		13,614,515		13,991,767			

ORCUTT UNION SCHOOL DISTRICT

General Fund

2021-22 Cashflow -2019-20 Budget Adoption		Jul	Actual	Aug	Actual	Sep	Actual	Oct	Actual	Nov	Est	Dec	Est	Jan	Est	Feb	Est
RECEIPTS		13,991,767	%	16,057,469	%	16,830,222	%	15,864,127	%	13,696,298	%	12,847,400	%	16,990,233	%	15,997,451	%
Revenue Limit																	
State Aid	8010-8019	945,868	3.7%	945,868	3.7%	3,071,066	12.1%	1,702,562	6.7%	1,658,328	7.0%	3,088,199	12.8%	1,658,328	7.0%	1,544,085	6.1%
Property Tax	8020-8079	0	0.0%	0	0.0%	0	0.0%	519,285	3.2%	1,552,304	11.7%	4,189,854	31.6%	0	0.0%	0	0.0%
Other	8080-8099	0	0.0%	0	0.0%	(366,246)	23.5%	(162,776)	10.5%	(340,307)	21.9%	(276,553)	17.8%	588,651	-37.8%	(118,887)	7.6%
Federal	8100-8299	0	0.0%	0	0.0%	61,237	3.6%	1,060	0.1%	0	0.0%	348,663	20.5%	25,225	1.5%	140,502	8.3%
Other State	8300-8599	0	0.0%	1,685,246	51.5%	680,531	20.8%	(459,155)	-14.0%	64,431	2.0%	630,301	19.2%	332,347	10.1%	(13,443)	-0.4%
Other Local	8600-8799	9,058	0.2%	23,972	0.6%	105,187	2.8%	113,947	3.0%	67,316	1.8%	243,468	6.5%	122,512	3.3%	194,678	5.2%
Interfund Transfers In	8910-8929	0	#DIV/0!	0	#####	0	#DIV/0!	0	#DIV/0!	0	0.0%	0	0.0%	0	0.0%	0	0.0%
All Other Financing Sources	8931-8979	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS		954,926		2,655,086		3,551,775		1,714,923		3,002,071		8,223,932		2,727,063		1,746,934	
DISBURSEMENTS																	
Certificated Salaries	1000-1999	243,463	1.2%	187,658	0.9%	1,849,464	9.1%	1,920,276	9.4%	1,929,485	9.5%	1,943,055	9.5%	1,920,286	9.4%	1,927,218	9.4%
Classified Salaries	2000-2999	267,239	3.8%	455,350	6.4%	548,346	7.7%	538,516	7.6%	592,868	8.4%	593,390	8.4%	575,310	8.1%	587,157	8.3%
Employee Benefits	3000-3999	108,215	0.9%	139,878	1.1%	910,320	7.2%	894,866	7.1%	1,020,135	8.1%	1,104,561	8.8%	1,034,600	8.2%	1,036,920	8.3%
Supplies	4000-5999	78,477	5.3%	77,280	5.2%	179,134	12.0%	319,239	21.4%	44,328	3.0%	213,894	14.3%	46,597	3.1%	45,553	3.1%
Services	5000-5999	430,281	11.4%	261,641	6.9%	300,634	8.0%	(120,144)	-3.2%	96,806	3.8%	226,199	6.0%	143,053	3.8%	377,462	10.0%
Capital Outlays	6000-6599	12,549	13.5%	60,527	65.1%	8,971	9.6%	0	0.0%	17,347	18.4%	0	0.0%	0	0.0%	0	0.0%
Other Outgo	7000-7499	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Interfund Transfers Out	7600-7629	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
TOTAL DISBURSEMENTS		1,140,225		1,182,334		3,796,869		3,552,753		3,700,968		4,081,099		3,719,845		3,974,310	
GENERAL LEDGER ACTIVITY																	
Cash not in Treasury		0		0		0		0		(150,000)		0				(550,000)	
Accounts Rec		1,850,000		(500,000)		(500,000)		(350,000)		0		0					
Due From other Funds		0		(200,000)		(20,000)		20,000									
Prepaid		0		0		0		0									
Accounts Pay		401,000		(200,000)		(201,000)		0				0					
Unearned Revenue		0		0		0		0									
Temporary Interfund Borrowing		0		0		0		0						0		0	
TOTAL GL ACTIVITY		2,251,000		(700,000)		(721,000)		(330,000)		(150,000)		0		0		(550,000)	
NET INCREASE/DECREASE		2,065,702		772,752		(966,094)		(2,167,830)		(848,897)		4,142,833		(992,783)		(2,777,376)	
ENDING CASH		16,057,469		16,830,222		15,864,127		13,696,298		12,847,400		16,990,233		15,997,451		13,220,075	

ORCUTT UNION SCHOOL DISTRICT

General Fund

2021-22 Cashflow -2019-20 Budget Adoption		Mar	Est	Apr	Est	May	Est	Jun	Est	Accruals	TOTAL
BEGINNING BALANCE		13,220,075	%	11,695,768	%	14,083,217	%	12,360,966	%		12,943,882
RECEIPTS											
Revenue Limit											
State Aid	8010-8019	1,544,085	12.7%	1,544,085	6.1%	1,544,085	6.1%	5,568,548	11.2%	500,000	25,315,107
Property Tax	8020-8079	0	0.0%	4,275,674	33.8%	12,538	0.1%	5,723,835	21.1%	-	16,273,490
Other	8080-8099	(455,736)	29.3%	(151,912)	9.8%	427,465	-27.5%	(699,578)	68.3%	-	(1,555,878)
Federal	8100-8299	122,891	7.2%	194,108	11.4%	0	0.0%	55,616	63.4%	750,000	1,699,302
Other State	8300-8599	36,576	1.1%	214,288	6.5%	2,115	0.1%	(398,317)	75.4%	500,000	3,274,917
Other Local	8600-8799	1,060,328	28.4%	451,538	12.1%	428,732	11.5%	817,748	26.3%	100,000	3,738,485
Interfund Transfers In	8910-8929	0	0.0%	0	0.0%	0	0.0%	0	136.5%	0	0
All Other Financing Sources	8931-8979	0	0.0%	0	0.0%	0	0.0%	0		0	0
TOTAL RECEIPTS		2,308,144		6,527,780		2,414,936		11,067,851		1,850,000	48,745,423
DISBURSEMENTS											
Certificated Salaries	1000-1999	1,951,504	9.6%	2,151,674	10.6%	1,983,447	9.7%	2,377,327	11.1%	10,000	20,394,855
Classified Salaries	2000-2999	593,795	8.4%	659,617	9.3%	586,143	8.3%	1,089,470	12.7%	8,000	7,095,201
Employee Benefits	3000-3999	1,043,449	8.3%	1,093,139	8.7%	1,041,565	8.3%	3,133,899	23.3%	3,000	12,564,547
Supplies	4000-5999	56,219	3.8%	64,181	4.3%	141,810	9.5%	(123,306)	8.7%	350,000	1,493,408
Services	5000-5999	187,484	5.0%	171,722	4.5%	384,221	10.2%	1,285,264	16.1%	30,000	3,774,623
Capital Outlays	6000-6599	0	0.0%	0	0.0%	0	0.0%	(6,393)	0.0%	0	93,000
Other Outgo	7000-7499	0	0.0%	0	0.0%	0	0.0%	1,937,121	226.4%	0	1,937,121
Interfund Transfers Out	7600-7629	0	0.0%	0	0.0%	0	0.0%	791,553	106.7%	0	791,553
TOTAL DISBURSEMENTS		3,832,451		4,140,332		4,137,186		10,484,936		401,000	48,144,309
GENERAL LEDGER ACTIVITY											
Cash not in Treasury											0
Accounts Rec											(2,050,000)
Due From other Funds											0
Prepaid											0
Accounts Pay											(401,000)
Unearned Revenue											0
Temporary Interfund Borrowing											0
TOTAL GL ACTIVITY		0	0	0	0	0	0	0	0	0	(2,451,000)
NET INCREASE/DECREASE		(1,524,307)	0	2,387,448	0	(1,722,250)	0	582,915	0		(1,849,886)
ENDING CASH		11,695,768		14,083,217		12,360,966		12,943,882			

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: _____

For additional information on this certification, please contact:

Name: Walter Con

Title: Assistant Superintendent, Business Services

Telephone: 805-938-8917

E-mail: wcon@orcutt-schools.net

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	20,096,225.93	301	0.00	303	20,096,225.93	305	0.00		307	20,096,225.93	309
2000 - Classified Salaries	7,030,790.09	311	20,547.38	313	7,010,242.71	315	710,084.09		317	6,300,158.62	319
3000 - Employee Benefits	11,654,667.53	321	559,627.69	323	11,095,039.84	325	273,389.40		327	10,821,650.44	329
4000 - Books, Supplies Equip Replace. (6500)	2,714,609.96	331	1,500.00	333	2,713,109.96	335	189,470.50		337	2,523,639.46	339
5000 - Services ... & 7300 - Indirect Costs	3,831,586.03	341	248,930.00	343	3,582,656.03	345	1,097,735.29		347	2,484,920.74	349
TOTAL					44,497,274.47	365			TOTAL	42,226,595.19	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	396
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			128,462.15
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			
14. TOTAL SALARIES AND BENEFITS			25,323,308.69
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			59.97%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	59.97%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.03%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	42,226,595.19
5. Deficiency Amount (Part III, Line 3 times Line 4)	12,667.98

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

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PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	19,703,073.01	301	0.00	303	19,703,073.01	305	0.00		307	19,703,073.01	309
2000 - Classified Salaries	6,899,383.20	311	21,306.00	313	6,878,077.20	315	702,371.62		317	6,175,705.58	319
3000 - Employee Benefits	11,859,729.04	321	551,235.50	323	11,308,493.54	325	283,603.26		327	11,024,890.28	329
4000 - Books, Supplies Equip Replace. (6500)	2,813,134.72	331	1,500.00	333	2,811,634.72	335	177,344.45		337	2,634,290.27	339
5000 - Services, & 7300 - Indirect Costs	3,409,644.33	341	430.00	343	3,409,214.33	345	757,640.96		347	2,651,573.37	349
TOTAL					44,110,492.80	365			TOTAL	42,189,532.51	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	21,912.91
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			25,246,438.28
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			129,535.76
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS			25,116,902.52
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			59.53%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	59.53%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.47%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	42,189,532.51
5. Deficiency Amount (Part III, Line 3 times Line 4)	198,290.80

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

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: 500 Dyer Street, Orcutt, CA

Date: June 03, 2019

Place: 500 Dywe Street

Date: June 05, 2019

Time: _____

Adoption Date: June 12, 2019

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Walter Con

Telephone: 805-938-8917

Title: Assistant Superintendent, Business Services

E-mail: wcon@orcutt-schools.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 12, 2019	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

OUSD BUDGET TIMELINE CALENDAR 2019-2020

2018-2019

FEBRUARY 2019

Develop 2018-2019 2nd Interim Report and 2019-2020 Preliminary Budget Information.

MARCH 2019

Presentation of 2018-2019 2nd Interim Report to Board with preliminary projections for 2019-2020 incorporating Governor's proposed budget. (by March 15th)

MARCH-APRIL 2019

- 1) Discussion of Board goals and review of list of potential expenditure additions/reductions to 2018-2019 budget.
- 2) Review of available unallocated resources.
- 3) Review of salary related requests/possibilities (negotiations).
- 4) 2nd Period ADA report completed which locks in Revenue Limit Income for 2018-2019.

MAY 2019

- 1) Incorporate, if appropriate, any specific changes proposed by the Governor in his "May Revise".
- 2) Develop 2019-2020 Proposed Adopted Budget.

JUNE 2019

- 1) Provide financial statement to County Supt. of Schools, SPI, and State Controller as of April 30, projecting fund and cash balances of the district through June 30 (no later than June 1).^{**}
- 2) Adopt 2019-2020 Operating Budget for OUSD (no later than June 30, 2019).

2019-2020 Fiscal Year

JULY 2019

Calculate impact of Signed State Budget Act upon OUSD's Adopted Budget – due to Board within 45 days of signing by Governor (Revised budget)

AUGUST 2019

Close books for 2018-2019 budget year

SEPTEMBER 2019

Present 2018-2019 Unaudited Actual financial information to Board no later than September 15th and include impact of ending balance on the 2019-2020 Revised Budget.

OCTOBER 2019

- 1) Auditors review financial information for 2018-2019.
- 2) Cal Pads enrollment count is taken and projection of ADA is revised if appropriate for 2019-2020.

NOVEMBER – DECEMBER 2019

- 1) 2019-2020 1st Interim Report Presented to Board within 45 days of October 31st cutoff.

JANUARY 2020

- 1) 2018-2019 Audit Report Presented to Board by January 31st.
- 2) 1st period attendance information is due to State and another projection of ADA estimate is calculated for 2019-2020.
- 3) Governor presents 2020-2021 budget by January 10th
- 4) 2019-2020 2nd Interim Report cut off date is 31st with report due within 45 days (March 15)

FEBRUARY 2020

Develop 2019-2020 2nd Interim Report and 2020-2021 Preliminary Budget Information.

****Only required if a qualified 2nd Interim Report is filed.**