



MONTAGUE ELEMENTARY

2019/2020 BUDGET



**PREPARED BY THE: SISKIYOU COUNTY OFFICE OF EDUCATION
BUSINESS SERVICES DEPARTMENT**

DEBORAH PENDLEY, ASSOCIATE SUPERINTENDENT
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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: Montague Elementary School

Place: Montague Elementary School

Date: June 14, 2019

Date: June 19, 2019

Adoption Date: June 20, 2019

Time: 05:30 PM

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Mathew Dustan

Telephone: (530) 459-3001

Title: Superintendent

E-mail: mdustan@montague.k12.ca.us

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	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?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 20, 2019	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

The district is a member of the Northeastern Joint Powers Authority for workers' compensation insurance.

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: Mathew Dustan

Title: Superintendent

Telephone: (530) 459-3001

E-mail: mdustan@montague.k12.ca.us

MONTAGUE ELEMENTARY

Budget Assumptions - 2019/20 July 1 Budget Report

Fiscal Years

2019/20

2020/21

2021/22

School districts are required to develop and manage budgets in accordance with standards developed by the California Department of Education and adopted by the State Board of Education. Budget documents contain revenues, expenditures, and other financial information for prior, current and subsequent fiscal years. The Criteria and Standards portion of the budget document summarizes and compares district data to State established standards for fiscal analysis purposes. Board members, superintendents and other interested parties should review the Criteria and Standards and analyze any not meeting the standard resulting in a required explanation. This will assist with making accurate assessments of the fiscal condition of the district. Questions that should be considered include: Is the budget balanced, or is the district deficit spending? Does it meet district goals and objectives? Is it sustainable over the multiyear period? Does it accomplish what the district wants for students? An additional resource useful in assessing school district fiscal health is FCMAT's Fiscal Health Risk Analysis which is emailed with each budget and interim report. This report was prepared based on the latest assumptions available and are described below. The information used for the development of this report was provided by:

- ▶ Matt Dustan, Superintendent and Liesl Stoltenburg, Business Manager.
- ▶ Priorities: Provide a learning environment resulting in exceptional student achievement, improving test scores, and attract and retain students.

Except in limited circumstances, the external team is unable to do board presentations of Budget and Interim reports due to time constraints. In order to assist superintendents and business personnel, each budget and interim meeting is used to facilitate the presentation process. Particular emphasis has been placed on providing easy to read Budget and Interim Assumptions, graphic visuals, revenue summaries, multiyear projections and Criteria and Standards explanations. Review and analysis of this information for each report should provide the reader a good general overview of the district's financial position. In addition, boards can make changes to budgets and interims prior to adoption. If changes are made, please provide enough specific information to allow budget technicians to quantify the changes and update the multiyear projections.

Budget Certification and Cycle

- ▶ The budget certification is the Board's acknowledgment of its review of the entire budget presentation. This includes State SACS forms for all funds, supplemental forms, Multiyear Financial Projections and Criteria Standards Review. The certification includes a summary of the results of the Criteria and Standards review. Explanations for results that indicate a Standard was "Not Met" in the first section, or a "Yes" response in the Supplemental or Additional section can be found in the corresponding section of the Criteria and Standards Review.
- ▶ Adjustments to the budget should be made throughout the fiscal year.

Budget and Multi-Year Financial Projections (MYFP) Development

- ▶ The development of the budget and Multiyear Financial Projections are interrelated. First, the base year budget is developed using information provided by the district, Siskiyou County Office of Education, School Services of California and other agencies. The two subsequent year budgets are each based on the first prior year with careful adjustments to both revenue and expenditures.

Average Daily Attendance

- ▶ The Local Control Funding Formula calculates the primary funding for school districts, using the higher of the budget year or prior year Average Daily Attendance (ADA). The budget year ADA is not known until the April following the budget adoption, therefore, the most recent P-2 ADA is used when calculating revenue for the budget projections. A chart reflecting the district's historical and projected Average Daily Attendance has been provided for analysis and

- ▶ The district submitted the following enrollment and average daily attendance projections:

	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>
Enrollment Projections				
Regular K-12	176.00	179.00	182.00	184.00
Community Day School	0.00	0.00	0.00	0.00
Special Day Class	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Estimated Enrollment	176.00	179.00	182.00	184.00
Total Estimated P-2 ADA	161.88	174.17	177.09	179.03

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Estimated LCFF ADA (Funded ADA)				
Regular K-12	161.88	146.95	144.66	141.78
Community Day School	0.00	0.00	0.00	0.00
Special Day Class	<u>1.55</u>	<u>1.55</u>	<u>1.55</u>	<u>1.55</u>
Total Funded ADA	163.43	148.50	146.21	143.33

Local Control Funding Formula (LCFF)

- ▶ The passage of the 2013-14 State budget demonstrates Governor Jerry Brown's commitment to passing a landmark school finance reform built around correcting historical inequities and increasing flexibility known as the Local Control Funding Formula (LCFF). The formula establishes a target amount based on varying factors and will be phased in during a five year period, full implementation in 2018-19. Although the current year budget and multi-year projections are built on the LCFF, there is no statutory law that guarantees funding. Below are the assumptions used in building the LCFF. LCFF worksheets attached.

	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>
LCFF COLA	1.56%	3.26%	3.00%	2.80%
Students qualifying for Free & Reduced Meal, Foster Youth and English Learners:				
Unduplicated Count	116	135	135	135
Unduplicated Percentage	69.11%	79.88%	81.82%	81.82%
Gap Funding Rate	45.17%	100.00%	100.00%	100.00%
Total LCFF Entitlement	\$1,426,323	\$1,731,436	\$1,940,017	\$1,990,432

- ▶ A district that qualifies for Necessary Small School (NSS) Funding may continue to use this calculation as long as the district meets the requirements per Ed Code 42283 and 42285.

Revenue Projections

- ▶ Revenue is projected using the LCFF calculator and other recommended formulas for Federal and State funding. These formulas include factors such as COLA, student growth or loss for population driven revenue, and other anticipated changes to formula forecasts.
- ▶ Revenue, in addition to that referred to above, is required to be fully documented by the district, including formal grant or funding commitments.
- ▶ A two-year extension of the Federal Secure Rural Schools and Community Self-Determination Act (SRS) of 2008 was approved in the Omnibus Appropriations bill signed March 23, 2018.

	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>
▶ Total Revenue, Transfers In and Other Sources	\$1,873,304	\$2,134,119	\$2,316,000	\$2,365,959.

▶ A detailed Revenue Projection worksheet summarizing the district's revenues for the prior year, budget and two subsequent fiscal years has been provided for analysis and review. (Attachment B)

Employee Compensation

- ▶ The primary cost of education is driven by the staff of a school district. Employee compensation represents the major portion of a school district's budget. Staffing levels, labor negotiations, benefit projections and other compensation aspects are vital factors in projecting and assessing the fiscal condition of a district.

Staffing Levels

- ▶ The district projects the following full time equivalents (FTE) for the budget and two subsequent fiscal years.

	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>
Employee FTE's				
Management	2.0	2.0	2.0	2.0
Certificated	9.9	11.4	11.4	11.4
Classified	<u>12.3</u>	<u>10.5</u>	<u>10.5</u>	<u>10.5</u>
Total Employee FTE's	24.2	23.9	23.9	23.9

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Budget Assumptions - 2019/20 July 1 Budget Report

Labor Agreements

- ▶ The district reports the following settlement factors for negotiations with bargaining units.

	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>
Negotiations Settled (Yes/No)			
Certificated	YES	NO	NO
Classified	YES	NO	NO

- ▶ State legislation requires school districts to publicly disclose the provisions of collective bargaining agreements before entering into such written agreements (AB 1200 and Government Code Section 3547.5).
- ▶ If the district has not settled, additional comments are noted below to provide information on any additional compensation that was built into the budget or multi-year projections to provide for anticipated negotiation settlements or increases to employee compensation.

Additional Comments:

None

Step and Column Adjustments

- ▶ Based on an average recommended by School Services of California, a 1.5% increase to Certificated and Classified salaries was included in projecting the step and column movement of employees on the salary schedule.

Employee Benefits

- ▶ Due to the high level of increases to health and welfare benefit premiums state wide, and varying rates for statutory benefits the district provides the following information.

	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>
Benefits Capped/Uncapped for Employees				
Management	Capped	Capped	Capped	Capped
Certificated	Capped	Capped	Capped	Capped
Classified	Capped	Capped	Capped	Capped
Benefit Package Cost per Package (prorated based on full time status)				
Management	\$10,000	\$12,000	\$12,000	\$12,000
Certificated	\$10,000	\$10,500	\$10,500	\$10,500
Classified	\$10,000	\$10,000	\$10,000	\$10,000
Projected Premium Increase Over Prior Year	10%	10%	10%	10%
Total District Cost for Health and Welfare Benefits				
Board Members	\$0	\$0	\$0	\$0
Retirees	\$0	\$0	\$0	\$0
Statutory Benefit Rates				
STRS	14.43%	16.70%	18.10%	18.30%
PERS	15.531%	20.733%	23.600%	24.900%
OASDI	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance	0.05%	0.05%	0.05%	0.05%
Worker's Compensation	3.67%	3.39%	3.39%	3.39%
Indirect Cost Rate	13.060%	1.330%	1.330%	1.330%

Supplies, Services and Other Operating Expenditures

- ▶ Initial supplies, services and other operating expenditure projections are based on an analysis of prior year trends, anticipated inflation increases, and program needs. The year-to-year adjustments (net changes) are explained below. Subsequent adjustments are generally due to one-time only expenditures, inflation increases, program changes and other factors.

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		<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>
Books and Supplies	\$	77,928	\$ 88,695	\$ 84,217
Explanation:	The book and supply expenditures are budgeted with an inflation increase in subsequent years.			
Services and Other Operating Expenditures	\$	338,524	\$ 349,221	\$ 360,850
Explanation:	The district services and other operating expenditures are budgeted with an inflation increase in subsequent years.			
Capital Outlay	\$	-	\$ -	\$ -
Explanation:	0			
Other Adjustments	\$	-	\$ -	\$ -
Explanation:	0			
Total Expenditures, Transfers Out and Other Uses		<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>
	\$1,863,853	\$1,940,965	\$2,009,389	\$2,089,843

Transfers In and Out

▶ Transfers between funds were built into the budget year and subsequent two fiscal years as follows.

		<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>
From:	To:				
Cafeteria Fund (13)	General Fund (01)	\$4,764	\$0	\$0	\$0
General Fund (01)	Cafeteria Fund (13)	\$20,365	\$58,336	\$51,179	\$62,738
Cap. Fac.-Dev Fees (25)	Deferred Maintenance (14)	\$0	\$0	\$0	\$0
General Fund (01)	Special Reserve (40)	\$21,301	\$21,301	\$21,301	\$21,301
General Fund (01)	Special Reserve (17)	\$0	\$5,000	\$5,000	\$5,000
General Fund (01)	Deferred Maintenance (14)	\$15,700	\$15,700	\$15,700	\$15,700

Contributions from Unrestricted Programs (Encroachments) and Revenue Transfers

▶ The district projects the following contributions to restricted programs (encroachments) from general fund unrestricted dollars to support the following programs.

		<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>
Program					
3010	Title I	\$5,728	\$8,115	\$21,945	\$26,344
4035	Title II Teacher & Principal	\$11,811	\$12,502	\$12,502	\$12,502
6010	SAFE	\$3,377	\$6,303	\$10,303	\$15,208
5850	REAP		(\$12,502)	(\$12,502)	(\$12,502)
6500	Special Education	\$59,439	\$45,393	\$49,038	\$52,959
5314	Cafeteria Equipment Grant	\$0	\$0	\$0	\$0
7250	School Based	\$0	\$0	\$0	\$0
9117	RSP Aide	\$0	\$0	\$0	\$0
9620	Summer Program	\$0	\$0	\$0	\$0
9630	Art Program	\$0	\$0	\$0	\$0
Total Contributions from Unrestricted Programs and Revenue Transfers		\$80,355	\$59,811	\$81,286	\$94,511

Net Increase/(Decrease) in Fund Balance

▶ The net increase or decrease to the general fund balance is a calculation of total revenues and other financing sources less total expenditures, transfers out and uses. This amount is reported on line C of the Multiyear Projections (MYP). If the district is deficit spending, the deficit is supported by the district reserves. A continuing pattern of deficit spending is considered a potential concern and is addressed in Criterion 8 of the Criteria and Standards established by the State. A line graph reflecting the district's historical and projected revenues versus expenditures has been provided for analysis

▶ Summary	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>
	\$9,451	\$193,154	\$306,611	\$276,116

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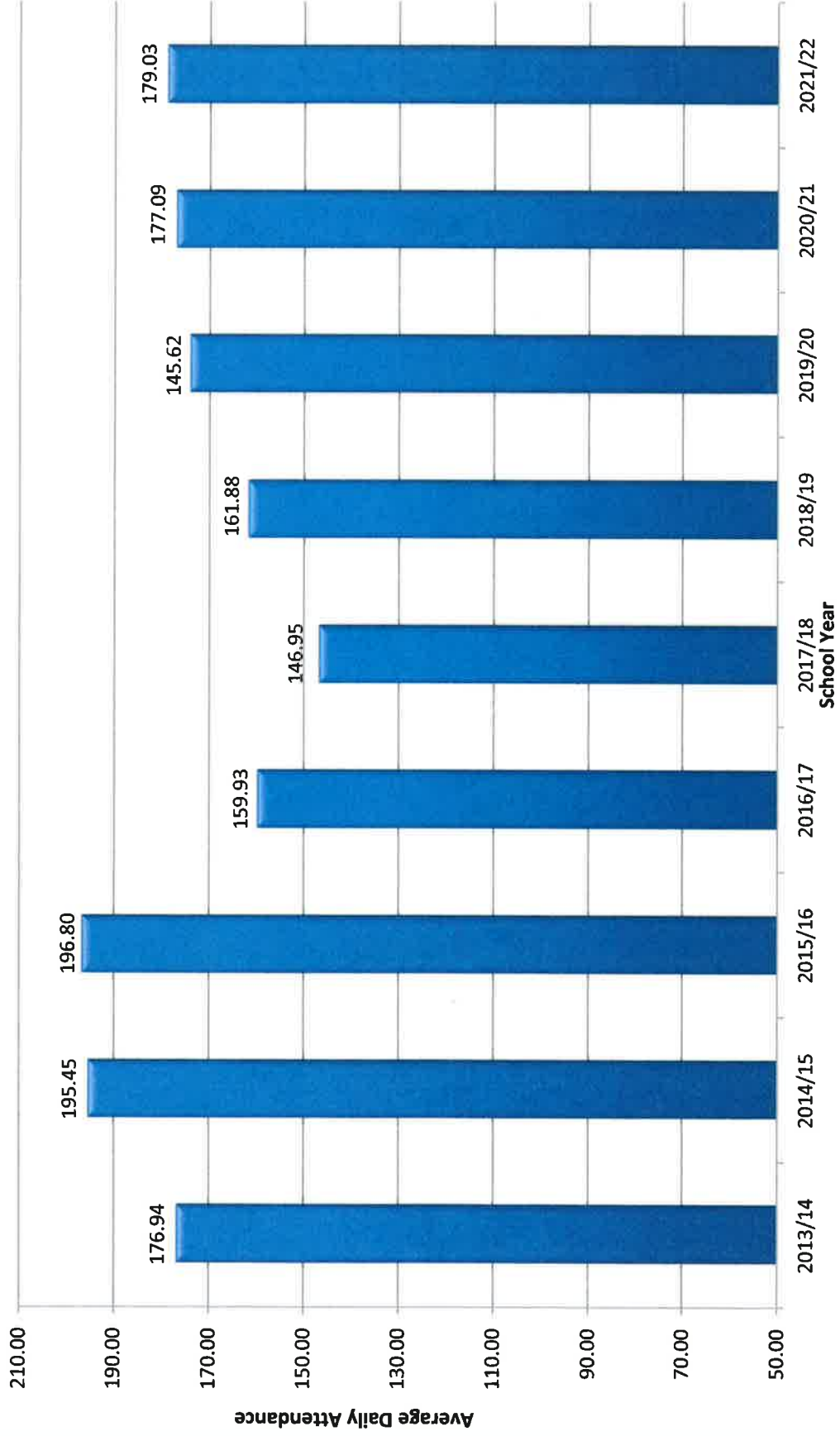
Budget Assumptions - 2019/20 July 1 Budget Report

Projected Ending Fund Balances and Reserves

- ▶ The State requires districts to maintain a level of reserve for Economic Uncertainties that is a minimum of 5% of the district's total expenditures, transfers out and uses, or \$69,000, whichever is higher. If a district's projections reflect the district will fall short of the required reserves, a positive financial certification cannot be assigned. A graph reflecting the district's level of reserves available for Economic Uncertainties based on historical and future projections has been provided for analysis and review. (Attachment D)
- ▶ The district's estimated ending fund balances are listed below. The General Fund unrestricted ending fund balance as well as the Special Reserve for Other Than Capital Outlay (Fund 17) (if applicable) constitute the district's available reserves for Economic Uncertainties.

	<u>2018/19</u>	<u>2019/20</u>	<u>2020/21</u>	<u>2021/22</u>
General Fund (01)				
Unrestricted	\$1,022,596	\$1,210,059	\$1,512,278	\$1,779,338
Restricted	<u>\$5,200</u>	<u>\$10,892</u>	<u>\$15,283</u>	<u>\$24,340</u>
Total General Fund Ending Balance	\$1,027,796	\$1,220,951	\$1,527,561	\$1,803,678
Required Reserve for Economic Uncertainties (5%)	\$95,747	\$97,048	\$100,469	\$104,492
Child Development (12)	\$7,577	\$13,618	\$13,618	\$13,618
Cafeteria Fund (13)	\$33,000	\$39,000	\$39,000	\$39,000
Deferred Maintenance (14)	\$154,071	\$133,771	\$133,771	\$133,771
Special Reserve for Other Than Capital Outlay (17)	\$157,904	\$159,704	\$161,504	\$163,304
Capital Facilities (Developer Fees) Fund (25)	\$169,181	\$168,181	\$167,181	\$166,181
State School Building Lease-Purchase (30)	\$139	\$139	\$140	\$140
Special Reserve for Capital Outlay (40)	\$16,216	\$16,516	\$16,816	\$17,116

Average Daily Attendance Trend



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Revenue Projections Fiscal Years

	Resource	Object	2018/19	2019/20	2020/21	2021/22
Source	As Defined by SBX3 4		Prior Year	Budget Year	Projection	Projection
LCFF - State Aid	0000	8011	1,130,527	1,258,549	1,445,160	1,492,772
LCFF - State Aid - EPA	1400	8012	236,070	236,070	258,040	260,843
Property Taxes	0000	8041-5	236,817	236,817	236,817	236,817
LCFF - State Aid - Prior Year	0000	8019	0			
LCFF - State Aid - EPA - Prior Year	1400	8019	0			
Total LCFF Sources			1,603,414	1,731,436	1,940,017	1,990,432
Federal Revenues						
Forest Reserve	0000	8260	30,221	30,221	6,389	6,389
NCLB: Title I, Part A, Basic Grants Low-Income/Deferred	3010	8290	89,234	89,234	89,234	89,234
NCLB: Title II, Part A, Teacher Quality	4035	8290	10,863	10,863	10,863	10,863
Deferred			0	0		
Principal Training - Deferred	4036	8290	0	0	0	0
Title IV	4127	8290	10,000	10,000	10,000	10,000
North State Arts Education	4128	8290	13,770	3,100		
Deferred						
NCLB: Title VI, Part B Small Rural Grant	5850	8290	12,502	12,502	12,502	12,502
Deferred			0		0	
MediCal Administrative Activities (MAA)	0000	8290	0		0	0
Other Federal	0000	8290	0			
Nat'l School Lunch Program Equip Assistance	5314	8290	0			
Nat'l School Lunch Program Equip - Deferred	5314	8290	0			
Total Federal Revenues:			166,590	155,920	128,988	128,988
Other State Revenues						
Mandated Cost Reimbursement	0000	8550			0	0
Outstanding Mandate Claims	0000	8550	18,104	0		
State Lottery	1100	8560	25,536	25,536	26,741	27,034
State Lottery: Instructional Materials	6300	8560	9,461	9,461	9,386	9,489
Other State Revenues	0000	8590	0		0	0
Prop 39 CA Clean Energy Jobs Act	6230	8590	0	0		
Classified School Employee BG	7311	8590	1,949	0		
Low-Performing Student BG	7510	8590	45,449	0	0	0
STRS On Behalf	7690	8590	55,321	55,321	55,321	55,321
Total State Revenues:			155,820	90,318	91,447	91,843
Other Local Revenues						
Interest	0000	8660	14,000	14,000	14,000	14,000
SAFE After School Program	6010	8677	82,508	82,508	82,508	82,508
Special Education RSP Aide	9117	8677			0	0
Associated Student Body	9700	8699	5,000	5,000	5,000	5,000
Special Education State Aid (AB 602) (Goal 5001)	6500	8792	17,937	17,937	17,040	16,188
Special Ed Extraordinary Cost Pool	6500	8792	0		0	0
Microsoft	0000	8699	0		0	0
Other Local	0000	8699	836	0	0	0
Sale of Equipment	0000	8631	0		0	0
Summer Camp	9620	8699	25,000	25,000	25,000	25,000
LCFF Revenue Sharing Support	0000	8782	0			
Misc	0000	8699	0			
Sierra Club -Bus	0000	8699	0			
E Rate - Credit	0000	8699	14,846	12,000	12,000	12,000
Total Local Revenues			160,127	156,445	155,548	154,696
Transfer In - From Fund 12			0			
Total General Fund Revenues			2,085,951	2,134,119	2,316,001	2,365,959

STATISTICAL INFORMATION:

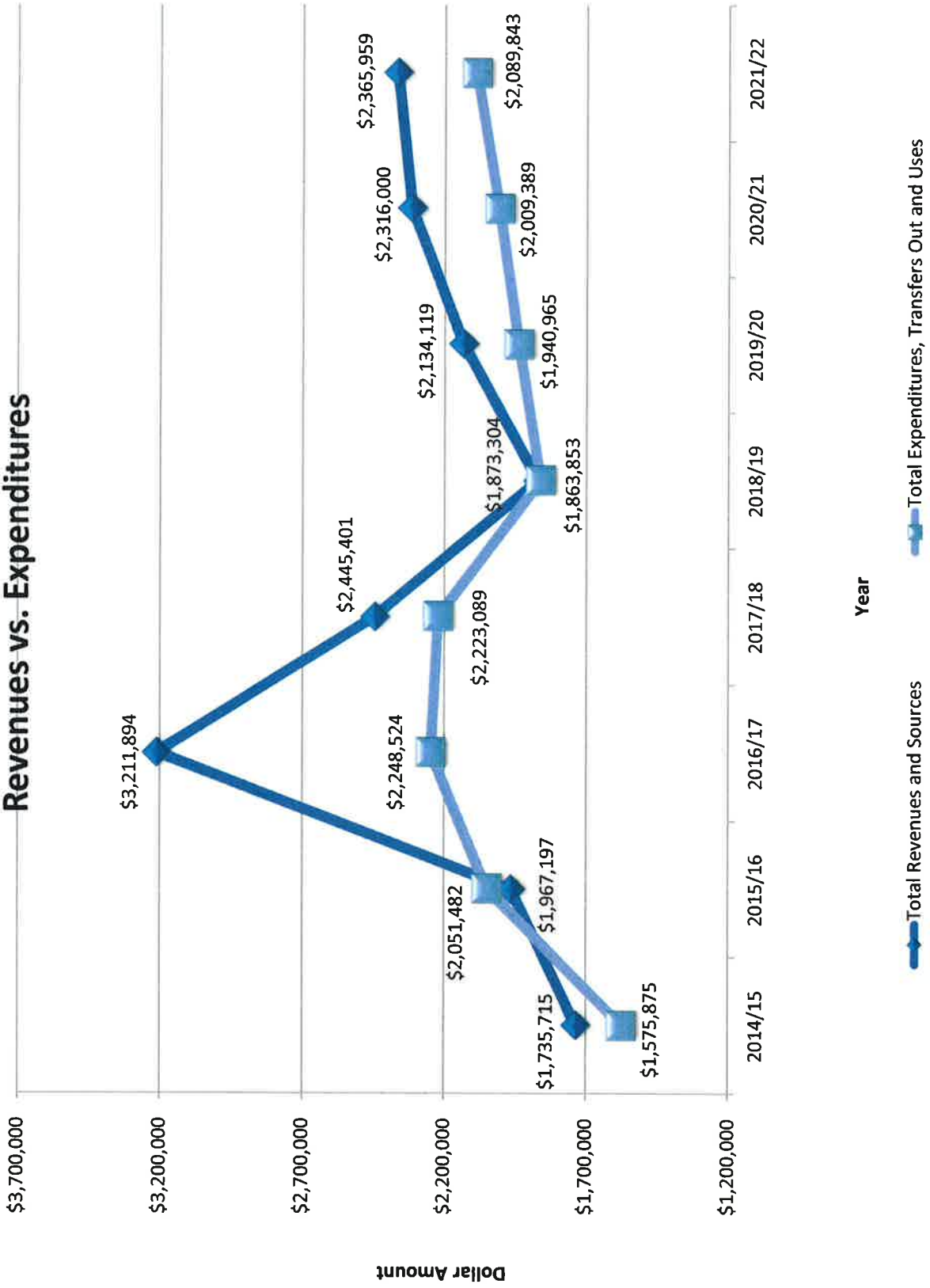
Enrollment and Attendance

ADA and ADA Estimates			161.88	174.17	177.09	179.03
CBEDS			176.00	179.00	182.00	184.00

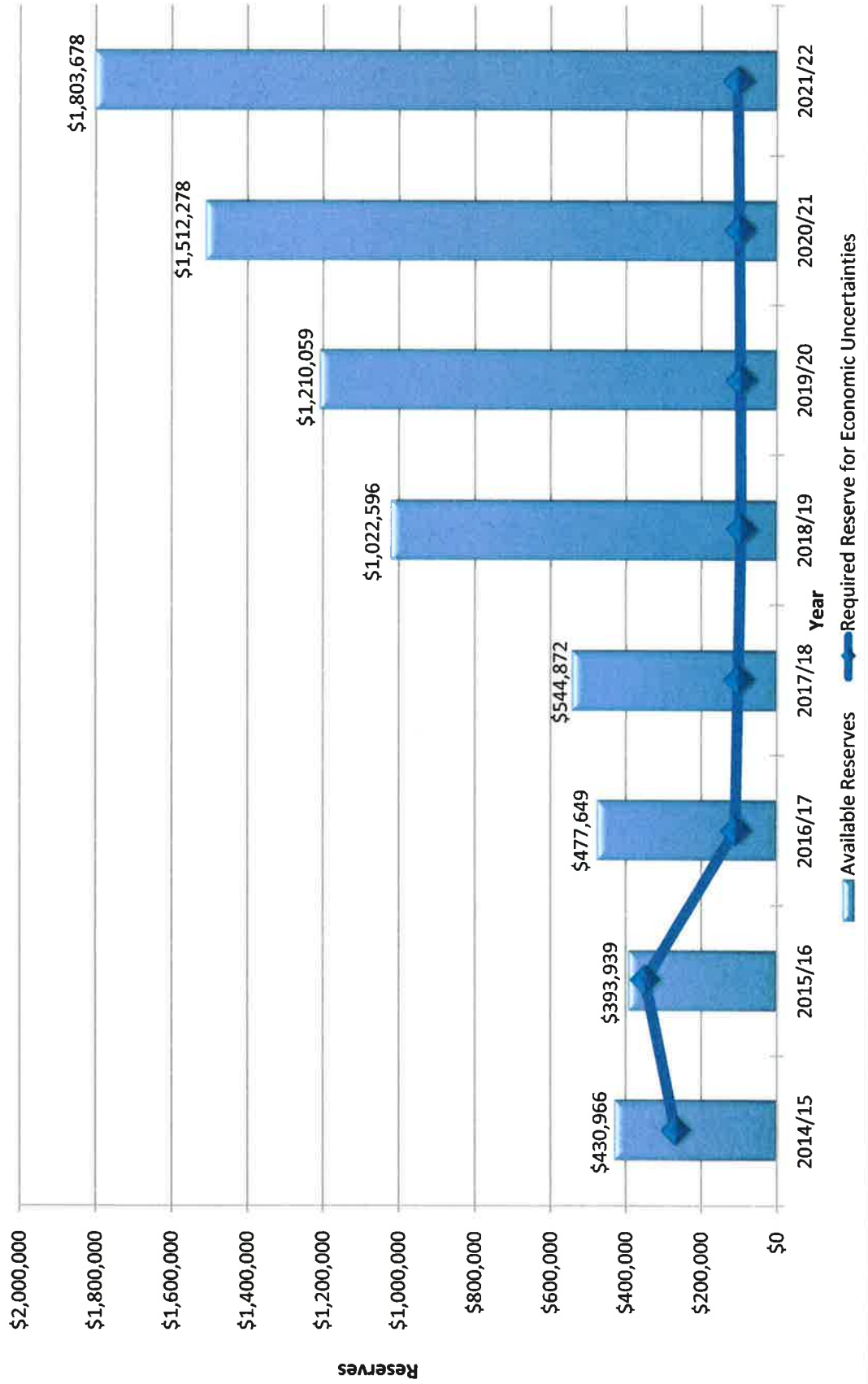
COLAs and Deficit Percentages

LCFF Cola			1.56%	2.71%	3.00%	2.80%
Year Over Year Rates and Changes						
Lottery		8560	\$146.00	\$151.00	\$151.00	\$151.00
Lottery-Instructional Materials		8560	\$48.00	\$53.00	\$53.00	\$53.00
Interest Rates:			0.50%	0.50%	0.50%	0.50%

Revenues vs. Expenditures



General Fund Unrestricted Reserves



Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,731,436.00	12.05%	1,940,017.00	2.60%	1,990,432.00
2. Federal Revenues	8100-8299	30,221.00	-78.86%	6,389.00	0.00%	6,389.00
3. Other State Revenues	8300-8599	25,536.00	4.72%	26,741.00	1.10%	27,034.00
4. Other Local Revenues	8600-8799	26,000.00	0.00%	26,000.00	0.00%	26,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(59,811.20)	35.90%	(81,286.27)	16.27%	(94,511.46)
6. Total (Sum lines A1 thru A5c)		1,753,381.80	9.38%	1,917,860.73	1.95%	1,955,343.54
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				493,788.21		481,195.03
b. Step & Column Adjustment				7,406.82		7,217.93
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(20,000.00)		(13,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	493,788.21	-2.55%	481,195.03	-1.20%	475,412.96
2. Classified Salaries						
a. Base Salaries				212,769.71		235,961.26
b. Step & Column Adjustment				3,191.55		3,539.42
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				20,000.00		13,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	212,769.71	10.90%	235,961.26	7.01%	252,500.68
3. Employee Benefits	3000-3999	303,035.58	9.35%	331,379.12	10.47%	366,081.79
4. Books and Supplies	4000-4999	57,436.00	3.85%	59,649.04	2.17%	60,945.73
5. Services and Other Operating Expenditures	5000-5999	330,989.00	3.16%	341,448.25	3.05%	351,862.42
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	76,034.28	5.00%	79,835.99	5.00%	83,827.79
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,470.56)	-42.15%	(2,007.62)	3.93%	(2,086.57)
9. Other Financing Uses						
a. Transfers Out	7600-7629	95,337.24	-7.51%	88,179.84	13.11%	99,738.80
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,565,919.46	3.18%	1,615,640.91	4.50%	1,688,283.60
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		187,462.34		302,219.82		267,059.94
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,022,596.20		1,210,058.54		1,512,278.36
2. Ending Fund Balance (Sum lines C and D1)		1,210,058.54		1,512,278.36		1,779,338.30
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	750.00		750.00		750.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	15,633.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	97,048.24		100,469.45		104,492.13
2. Unassigned/Unappropriated	9790	1,096,627.30		1,411,058.91		1,674,096.17
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,210,058.54		1,512,278.36		1,779,338.30

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	97,048.24		100,469.45		104,492.13
c. Unassigned/Unappropriated	9790	1,096,627.30		1,411,058.91		1,674,096.17
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,193,675.54		1,511,528.36		1,778,588.30
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The district is reallocating \$20,000 from the certificated side to classified.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	125,699.00	-2.47%	122,599.00	0.00%	122,599.00
3. Other State Revenues	8300-8599	64,782.00	-0.12%	64,706.00	0.16%	64,809.00
4. Other Local Revenues	8600-8799	130,445.00	-0.69%	129,548.00	-0.66%	128,696.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	59,811.20	35.90%	81,286.27	16.27%	94,511.46
6. Total (Sum lines A1 thru A5c)		380,737.20	4.57%	398,139.27	3.13%	410,615.46
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				107,404.68		109,015.75
b. Step & Column Adjustment				1,611.07		1,635.24
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	107,404.68	1.50%	109,015.75	1.50%	110,650.99
2. Classified Salaries						
a. Base Salaries				94,005.20		95,415.28
b. Step & Column Adjustment				1,410.08		1,431.23
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	94,005.20	1.50%	95,415.28	1.50%	96,846.51
3. Employee Benefits	3000-3999	143,080.29	5.18%	150,490.65	6.13%	159,715.97
4. Books and Supplies	4000-4999	20,492.40	41.74%	29,045.66	-19.88%	23,271.61
5. Services and Other Operating Expenditures	5000-5999	7,535.00	3.16%	7,773.11	15.62%	8,987.26
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,527.80	-20.58%	2,007.62	3.93%	2,086.57
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		375,045.37	4.99%	393,748.07	1.98%	401,558.91
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		5,691.83		4,391.20		9,056.55
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,200.22		10,892.05		15,283.25
2. Ending Fund Balance (Sum lines C and D1)		10,892.05		15,283.25		24,339.80
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	10,892.05		15,283.25		24,339.80
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		10,892.05		15,283.25		24,339.80
(Line D3f must agree with line D2)						

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

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,731,436.00	12.05%	1,940,017.00	2.60%	1,990,432.00
2. Federal Revenues	8100-8299	155,920.00	-17.27%	128,988.00	0.00%	128,988.00
3. Other State Revenues	8300-8599	90,318.00	1.25%	91,447.00	0.43%	91,843.00
4. Other Local Revenues	8600-8799	156,445.00	-0.57%	155,548.00	-0.55%	154,696.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		2,134,119.00	8.52%	2,316,000.00	2.16%	2,365,959.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				601,192.89		590,210.78
b. Step & Column Adjustment				9,017.89		8,853.17
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(20,000.00)		(13,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	601,192.89	-1.83%	590,210.78	-0.70%	586,063.95
2. Classified Salaries						
a. Base Salaries				306,774.91		331,376.54
b. Step & Column Adjustment				4,601.63		4,970.65
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				20,000.00		13,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	306,774.91	8.02%	331,376.54	5.42%	349,347.19
3. Employee Benefits	3000-3999	446,115.87	8.01%	481,869.77	9.12%	525,797.76
4. Books and Supplies	4000-4999	77,928.40	13.82%	88,694.70	-5.05%	84,217.34
5. Services and Other Operating Expenditures	5000-5999	338,524.00	3.16%	349,221.36	3.33%	360,849.68
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	76,034.28	5.00%	79,835.99	5.00%	83,827.79
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(942.76)	-100.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	95,337.24	-7.51%	88,179.84	13.11%	99,738.80
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
c. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,940,964.83	3.53%	2,009,388.98	4.00%	2,089,842.51
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		193,154.17		306,611.02		276,116.49
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,027,796.42		1,220,950.59		1,527,561.61
2. Ending Fund Balance (Sum lines C and D1)		1,220,950.59		1,527,561.61		1,803,678.10
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	750.00		750.00		750.00
b. Restricted	9740	10,892.05		15,283.25		24,339.80
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	15,633.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	97,048.24		100,469.45		104,492.13
2. Unassigned/Unappropriated	9790	1,096,627.30		1,411,058.91		1,674,096.17
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,220,950.59		1,527,561.61		1,803,678.10

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	97,048.24		100,469.45		104,492.13
c. Unassigned/Unappropriated	9790	1,096,627.30		1,411,058.91		1,674,096.17
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,193,675.54		1,511,528.36		1,778,588.30
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		61.50%		75.22%		85.11%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	<u>No</u>					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		161.88		177.09		1,790.03
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,940,964.83		2,009,388.98		2,089,842.51
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		1,940,964.83		2,009,388.98		2,089,842.51
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5%		5%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		97,048.24		100,469.45		62,695.28
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		69,000.00		69,000.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		97,048.24		100,469.45		62,695.28
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	1,426,322.61	0.00	1,426,322.61	1,731,436.00	0.00	1,731,436.00	21.4%
2) Federal Revenue		8100-8299	30,221.00	122,599.00	152,820.00	30,221.00	125,699.00	155,920.00	2.0%
3) Other State Revenue		8300-8599	25,536.00	112,180.00	137,716.00	25,536.00	64,782.00	90,318.00	-34.4%
4) Other Local Revenue		8600-8799	26,000.00	130,445.00	156,445.00	26,000.00	130,445.00	156,445.00	0.0%
5) TOTAL REVENUES			1,508,079.61	365,224.00	1,873,303.61	1,813,193.00	320,926.00	2,134,119.00	13.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	409,458.43	99,366.48	508,824.91	493,788.21	107,404.68	601,192.89	18.2%
2) Classified Salaries		2000-2999	213,489.65	115,449.32	328,938.97	212,769.71	94,005.20	306,774.91	-6.7%
3) Employee Benefits		3000-3999	243,590.70	137,114.44	380,705.14	303,035.58	143,080.29	446,115.87	17.2%
4) Books and Supplies		4000-4999	103,127.79	43,998.08	147,125.87	57,436.00	20,492.40	77,928.40	-47.0%
5) Services and Other Operating Expenditures		5000-5999	330,657.00	98,921.81	429,578.81	330,989.00	7,535.00	338,524.00	-21.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	68,679.00	0.00	68,679.00	76,034.28	0.00	76,034.28	10.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(14,666.51)	14,666.51	0.00	(3,470.56)	2,527.80	(942.76)	New
9) TOTAL EXPENDITURES			1,354,336.06	509,516.64	1,863,852.70	1,470,582.22	375,045.37	1,845,627.59	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			153,743.55	(144,292.64)	9,450.91	342,610.78	(54,119.37)	288,491.41	2952.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	62,365.72	0.00	62,365.72	95,337.24	0.00	95,337.24	52.9%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(80,355.30)	80,355.30	0.00	(59,811.20)	59,811.20	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(142,721.02)	80,355.30	(62,365.72)	(155,148.44)	59,811.20	(95,337.24)	52.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,022.53	(63,937.34)	(52,914.81)	187,462.34	5,691.83	193,154.17	-465.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	1,011,573.67	69,137.56	1,080,711.23	1,022,596.20	5,200.22	1,027,796.42	-4.9%
a) As of July 1 - Unaudited			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments		9793							
c) As of July 1 - Audited (F1a + F1b)			1,011,573.67	69,137.56	1,080,711.23	1,022,596.20	5,200.22	1,027,796.42	-4.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,011,573.67	69,137.56	1,080,711.23	1,022,596.20	5,200.22	1,027,796.42	-4.9%
2) Ending Balance, June 30 (E + F1e)			1,022,596.20	5,200.22	1,027,796.42	1,210,058.54	10,892.05	1,220,950.59	18.8%
Components of Ending Fund Balance									
a) Nonspendable			750.00	0.00	750.00	750.00	0.00	750.00	0.0%
Revolving Cash		9711							
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	35,871.25	0.00	35,871.25	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,200.22	5,200.22	0.00	10,892.05	10,892.05	109.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	67,653.65	0.00	67,653.65	15,633.00	0.00	15,633.00	-76.9%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	95,747.16	0.00	95,747.16	97,048.24	0.00	97,048.24	1.4%
Unassigned/Unappropriated Amount		9790	822,574.14	0.00	822,574.14	1,096,627.30	0.00	1,096,627.30	33.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
G. ASSETS								
1) Cash								
a) in County Treasury		9110	1,336,366.64	(163,722.58)	1,172,644.06			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	0.00	5,124.22	5,124.22			
c) in Revolving Cash Account		9130	750.00	0.00	750.00			
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	1,265.35	0.00	1,265.35			
3) Accounts Receivable		9200	20,997.00	33,736.71	54,733.71			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	0.00	0.00	0.00			
6) Stores		9320	0.00	0.00	0.00			
7) Prepaid Expenditures		9330	35,871.25	0.00	35,871.25			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL ASSETS			1,395,250.24	(124,861.65)	1,270,388.59			
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	63,701.35	7,660.52	71,361.87			
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			63,701.35	7,660.52	71,361.87			
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								

Description (G9 + H2) - (I6 + J2)	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)					
	1,331,548.89	(132,522.17)	1,199,026.72								

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	994,863.00	0.00	994,863.00	1,258,549.00	0.00	1,258,549.00	26.5%
Education Protection Account State Aid - Current Year		8012	194,643.00	0.00	194,643.00	236,070.00	0.00	236,070.00	21.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	1,245.20	0.00	1,245.20	1,245.00	0.00	1,245.00	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	215,951.35	0.00	215,951.35	215,951.00	0.00	215,951.00	0.0%
Unsecured Roll Taxes		8042	4,279.89	0.00	4,279.89	4,280.00	0.00	4,280.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	6,757.10	0.00	6,757.10	6,757.00	0.00	6,757.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	8,583.07	0.00	8,583.07	8,584.00	0.00	8,584.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,426,322.61	0.00	1,426,322.61	1,731,436.00	0.00	1,731,436.00	21.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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			1,426,322.61	0.00	1,426,322.61	1,731,436.00	0.00	1,731,436.00	21.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	30,221.00	0.00	30,221.00	30,221.00	0.00	30,221.00	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		89,234.00	89,234.00		89,234.00	89,234.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		10,863.00	10,863.00		10,863.00	10,863.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Title III, Part A, English Learner Program	4203	8290		0.00	0.00			0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		10,000.00	10,000.00			13,100.00	13,100.00	31.0%
Other NCLB / Every Student Succeeds Act		8290								
Career and Technical Education	3500-3599	8290		0.00	0.00			0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	12,502.00	12,502.00	0.00	0.00	12,502.00	12,502.00	0.0%
TOTAL, FEDERAL REVENUE			30,221.00	122,599.00	152,820.00	30,221.00	125,699.00	155,920.00	155,920.00	2.0%
OTHER STATE REVENUE										
Other State Apportionments										
ROC/JP Entitlement										
Prior Years	6360	8319		0.00	0.00			0.00	0.00	0.0%
Special Education Master Plan										
Current Year	6500	8311		0.00	0.00			0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00			0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs										
Mandated Costs Reimbursements										
Lottery - Unrestricted and Instructional Materials			25,536.00	9,461.00	34,997.00	25,536.00	9,461.00	34,997.00	34,997.00	0.0%
Tax Relief Subventions										
Restricted Levies - Other										
Homeowners' Exemptions										
Other Subventions/in-Lieu Taxes										
Pass-Through Revenues from State Sources										
After School Education and Safety (ASES)	6010	8590		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)	
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.00%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00			0.00	0.00%
California Clean Energy Jobs Act	6230	8590		0.00	0.00			0.00	0.00%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00			0.00	0.00%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.00%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.00%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.00%
All Other State Revenue	All Other	8590	0.00	102,719.00	102,719.00	0.00	55,321.00	55,321.00	-46.1%
TOTAL, OTHER STATE REVENUE			25,536.00	112,180.00	137,716.00	25,536.00	64,782.00	90,318.00	-34.4%

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)	
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		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction									
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	14,000.00	0.00	14,000.00	14,000.00	0.00	14,000.00	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	82,508.00	82,508.00	0.00	82,508.00	82,508.00	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	12,000.00	30,000.00	42,000.00	12,000.00	30,000.00	42,000.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		17,937.00	17,937.00		17,937.00	17,937.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,000.00	130,445.00	156,445.00	26,000.00	130,445.00	156,445.00	0.0%
TOTAL REVENUES			1,508,079.61	365,224.00	1,873,303.61	1,813,193.00	320,926.00	2,134,119.00	13.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	319,906.43	99,366.48	419,272.91	353,367.78	107,404.68	460,772.46	9.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	47,726.43	0.00	47,726.43	New
Certificated Supervisors' and Administrators' Salaries		1300	89,552.00	0.00	89,552.00	92,694.00	0.00	92,694.00	3.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			409,458.43	99,366.48	508,824.91	493,788.21	107,404.68	601,192.89	18.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	55,963.87	91,334.96	147,298.83	32,930.36	69,186.32	102,116.68	-30.7%
Classified Support Salaries		2200	56,113.20	0.00	56,113.20	60,871.20	0.00	60,871.20	8.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	24,114.36	24,114.36	0.00	24,818.88	24,818.88	2.9%
Clerical, Technical and Office Salaries		2400	83,627.62	0.00	83,627.62	88,818.56	0.00	88,818.56	6.2%
Other Classified Salaries		2900	17,784.96	0.00	17,784.96	30,149.59	0.00	30,149.59	69.5%
TOTAL, CLASSIFIED SALARIES			213,489.65	115,449.32	328,938.97	212,769.71	94,005.20	306,774.91	-6.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	66,659.84	71,497.86	138,157.70	82,462.63	73,257.57	155,720.20	12.7%
PERS		3201-3202	38,560.51	20,852.46	59,412.97	44,113.59	19,490.10	63,603.69	7.1%
OASDI/Medicare/Alternative		3301-3302	22,269.16	10,272.69	32,541.85	23,436.84	8,748.74	32,185.58	-1.1%
Health and Welfare Benefits		3401-3402	94,503.43	27,250.61	121,754.04	128,689.38	34,647.53	163,336.91	34.2%
Unemployment Insurance		3501-3502	311.51	107.41	418.92	353.29	100.71	454.00	8.4%
Workers' Compensation		3601-3602	20,686.25	7,133.41	27,819.66	23,979.85	6,835.64	30,815.49	10.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	600.00	0.00	600.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			243,590.70	137,114.44	380,705.14	303,035.58	143,080.29	446,115.87	17.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	11,937.00	27,537.30	39,474.30	11,250.00	9,261.00	20,511.00	-48.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	79,190.79	16,460.78	95,651.57	34,986.00	11,231.40	46,217.40	-51.7%

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	12,000.00	0.00	12,000.00	11,200.00	0.00	11,200.00	-6.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			103,127.79	43,998.08	147,125.87	57,436.00	20,492.40	77,928.40	-47.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	68,737.00	0.00	68,737.00	84,000.00	0.00	84,000.00	22.2%
Travel and Conferences		5200	4,850.00	300.00	5,150.00	5,950.00	885.00	6,835.00	32.7%
Dues and Memberships		5300	2,819.00	0.00	2,819.00	2,375.00	0.00	2,375.00	-15.8%
Insurance		5400 - 5450	20,258.00	0.00	20,258.00	21,345.00	0.00	21,345.00	5.4%
Operations and Housekeeping Services		5500	65,000.00	0.00	65,000.00	78,000.00	0.00	78,000.00	20.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,000.00	0.00	36,000.00	30,500.00	150.00	30,650.00	-14.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	119,093.00	98,621.81	217,714.81	95,399.00	6,500.00	101,899.00	-53.2%
Communications		5900	13,900.00	0.00	13,900.00	13,420.00	0.00	13,420.00	-3.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			330,657.00	98,921.81	429,578.81	330,989.00	7,535.00	338,524.00	-21.2%

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)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	68,679.00	0.00	68,679.00	76,034.28	0.00	76,034.28	10.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)			68,679.00	0.00	68,679.00	76,034.28	0.00	76,034.28	10.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(14,666.51)	14,666.51	0.00	(2,527.80)	2,527.80	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	(942.76)	0.00	(942.76)	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(14,666.51)	14,666.51	0.00	(3,470.56)	2,527.80	(942.76)	New
TOTAL, EXPENDITURES			1,354,336.06	509,516.64	1,863,852.70	1,470,582.22	375,045.37	1,845,627.59	-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	0.00%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
To: Cafeteria Fund		7616	20,364.72	0.00	20,364.72	58,336.24	0.00	58,336.24	186.5%
Other Authorized Interfund Transfers Out		7619	42,001.00	0.00	42,001.00	37,001.00	0.00	37,001.00	-11.9%
(b) TOTAL INTERFUND TRANSFERS OUT			62,365.72	0.00	62,365.72	95,337.24	0.00	95,337.24	52.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
(c) TOTAL SOURCES										
USES										
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	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	0.00	0.0%
(d) TOTAL USES										
CONTRIBUTIONS										
Contributions from Unrestricted Revenues		8980	(80,355.30)	80,355.30	0.00	(59,811.20)	59,811.20	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS										
TOTAL, OTHER FINANCING SOURCES/USES										
(a - b + c - d + e)			(142,721.02)	80,355.30	(62,365.72)	(155,148.44)	59,811.20	(95,337.24)		52.9%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	1,426,322.61	0.00	1,426,322.61	1,731,436.00	0.00	1,731,436.00	21.4%
2) Federal Revenue		8100-8299	30,221.00	122,599.00	152,820.00	30,221.00	125,699.00	155,920.00	2.0%
3) Other State Revenue		8300-8599	25,536.00	112,180.00	137,716.00	25,536.00	64,782.00	90,318.00	-34.4%
4) Other Local Revenue		8600-8799	26,000.00	130,445.00	156,445.00	26,000.00	130,445.00	156,445.00	0.0%
5) TOTAL REVENUES			1,508,079.61	365,224.00	1,873,303.61	1,813,193.00	320,926.00	2,134,119.00	13.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		611,427.34	380,351.61	991,778.95	632,120.49	306,491.44	938,611.93	-5.4%
2) Instruction - Related Services	2000-2999		258,667.29	44,627.48	303,294.77	262,427.18	46,717.96	309,145.14	1.9%
3) Pupil Services	3000-3999		78,055.87	0.00	78,055.87	162,754.34	0.00	162,754.34	108.5%
4) Ancillary Services	4000-4999		8,747.13	27,193.43	35,940.56	9,155.11	19,308.17	28,463.28	-20.8%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		119,521.24	14,666.51	134,187.75	129,137.12	2,527.80	131,664.92	-1.9%
8) Plant Services	8000-8999	Except 7600-7699	209,238.19	42,677.61	251,915.80	198,953.70	0.00	198,953.70	-21.0%
9) Other Outgo	9000-9999		68,679.00	0.00	68,679.00	76,034.28	0.00	76,034.28	10.7%
10) TOTAL EXPENDITURES			1,354,336.06	509,516.64	1,863,852.70	1,470,582.22	375,045.37	1,845,627.59	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			153,743.55	(144,292.64)	9,450.91	342,610.78	(54,119.37)	288,491.41	2952.5%
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	62,365.72	0.00	62,365.72	95,337.24	0.00	95,337.24	52.9%
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	(80,355.30)	80,355.30	0.00	(59,811.20)	59,811.20	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(142,721.02)	80,355.30	(62,365.72)	(155,148.44)	59,811.20	(95,337.24)	52.9%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)										
F. FUND BALANCE, RESERVES										
1) Beginning Fund Balance										
a) As of July 1 - Unaudited		9791	1,011,573.67	69,137.56	1,080,711.23	1,022,596.20	5,200.22	1,027,796.42	-4.9%	
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)			1,011,573.67	69,137.56	1,080,711.23	1,022,596.20	5,200.22	1,027,796.42	-4.9%	
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			1,011,573.67	69,137.56	1,080,711.23	1,022,596.20	5,200.22	1,027,796.42	-4.9%	
2) Ending Balance, June 30 (E + F1e)			1,022,596.20	5,200.22	1,027,796.42	1,210,058.54	10,892.05	1,220,950.59	18.8%	
Components of Ending Fund Balance										
a) Nonspendable										
Revolving Cash		9711	750.00	0.00	750.00	750.00	0.00	750.00	0.0%	
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Prepaid Items		9713	35,871.25	0.00	35,871.25	0.00	0.00	0.00	-100.0%	
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
b) Restricted		9740	0.00	5,200.22	5,200.22	0.00	10,892.05	10,892.05	109.5%	
c) Committed										
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	67,653.65	0.00	67,653.65	15,633.00	0.00	15,633.00	-76.9%	
d) Assigned										
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
e) Unassigned/Unappropriated										
Reserve for Economic Uncertainties		9789	95,747.16	0.00	95,747.16	97,048.24	0.00	97,048.24	1.4%	
Unassigned/Unappropriated Amount		9790	822,574.14	0.00	822,574.14	1,096,627.30	0.00	1,096,627.30	33.3%	

<u>Resource</u>	<u>Description</u>	2018-19 Estimated Actuals	2019-20 Budget
9010	Other Restricted Local	5,200.22	10,892.05
Total, Restricted Balance		<u>5,200.22</u>	<u>10,892.05</u>

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	110,295.70	87,000.00	-21.1%
4) Other Local Revenue		8600-8799	100.00	600.00	500.0%
5) TOTAL, REVENUES			110,395.70	87,600.00	-20.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	39,223.58	40,571.68	3.4%
3) Employee Benefits		3000-3999	11,407.27	26,712.73	134.2%
4) Books and Supplies		4000-4999	3,000.00	3,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	50,723.30	22,414.38	-55.8%
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	942.76	New
9) TOTAL, EXPENDITURES			104,354.15	93,641.55	-10.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,041.55	(6,041.55)	-200.0%
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)			6,041.55	(6,041.55)	-200.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,535.46	7,577.01	393.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,535.46	7,577.01	393.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,535.46	7,577.01	393.5%
2) Ending Balance, June 30 (E + F1e)			7,577.01	1,535.46	-79.7%
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			6,041.55	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,535.46	1,535.46	0.0%
Child Development	0000	9760		1,535.46	
Child Development	0000	9760	1,535.46		
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	34,843.39		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	100.00		
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			34,943.39		
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	394.01		
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			394.01		
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)			34,549.38		

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	110,295.70	87,000.00	-21.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			110,295.70	87,000.00	-21.1%
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	100.00	600.00	500.0%
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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	600.00	500.0%
TOTAL, REVENUES			110,395.70	87,600.00	-20.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	39,223.58	40,571.68	3.4%
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			39,223.58	40,571.68	3.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,084.56	8,411.73	18.7%
OASDI/Medicare/Alternative		3301-3302	3,000.60	3,103.74	3.4%
Health and Welfare Benefits		3401-3402	0.00	13,800.00	New
Unemployment Insurance		3501-3502	19.61	20.29	3.5%
Workers' Compensation		3601-3602	1,302.50	1,376.97	5.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,407.27	26,712.73	134.2%
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	3,000.00	3,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
ood		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,000.00	3,000.00	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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50,623.30	22,314.38	-55.9%
Communications		5900	100.00	100.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,723.30	22,414.38	-55.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
and 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	0.00	942.76	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	942.76	New
TOTAL, EXPENDITURES			104,354.15	93,641.55	-10.3%

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	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	110,295.70	87,000.00	-21.1%
4) Other Local Revenue		8600-8799	100.00	600.00	500.0%
5) TOTAL, REVENUES			110,395.70	87,600.00	-20.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		104,354.15	85,198.79	-18.4%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	7,500.00	New
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	942.76	New
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			104,354.15	93,641.55	-10.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			6,041.55	(6,041.55)	-200.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,041.55	(6,041.55)	-200.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,535.46	7,577.01	393.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,535.46	7,577.01	393.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,535.46	7,577.01	393.5%
2) Ending Balance, June 30 (E + F1e)			7,577.01	1,535.46	-79.7%
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			6,041.55	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,535.46	1,535.46	0.0%
Child Development	0000	9760		1,535.46	
Child Development	0000	9760	1,535.46		
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
6105	Child Development: California State Preschool Program	6,041.55	0.00
Total, Restricted Balance		6,041.55	0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	67,000.00	65,000.00	-3.0%
3) Other State Revenue		8300-8599	7,000.00	3,000.00	-57.1%
4) Other Local Revenue		8600-8799	7,300.00	12,300.00	68.5%
5) TOTAL, REVENUES			81,300.00	80,300.00	-1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	45,139.05	47,836.40	6.0%
3) Employee Benefits		3000-3999	28,127.67	30,849.84	9.7%
4) Books and Supplies		4000-4999	35,000.00	51,000.00	45.7%
5) Services and Other Operating Expenditures		5000-5999	2,398.00	2,950.00	23.0%
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			110,664.72	132,636.24	19.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(29,364.72)	(52,336.24)	78.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,364.72	58,336.24	186.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,364.72	58,336.24	186.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(9,000.00)	6,000.00	-166.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,000.00	33,000.00	-21.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,000.00	33,000.00	-21.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,000.00	33,000.00	-21.4%
2) Ending Balance, June 30 (E + F1e)			33,000.00	39,000.00	18.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	2,774.53	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			30,225.47	39,000.00	29.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,089.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	350.00		
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	2,774.53		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,213.58		
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	1,423.27		
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			1,423.27		
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)			5,790.31		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	67,000.00	65,000.00	-3.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			67,000.00	65,000.00	-3.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	7,000.00	3,000.00	-57.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,000.00	3,000.00	-57.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	7,000.00	12,000.00	71.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	300.00	300.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,300.00	12,300.00	68.5%
TOTAL, REVENUES			81,300.00	80,300.00	-1.2%

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	45,139.05	47,836.40	6.0%
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			45,139.05	47,836.40	6.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,153.02	9,917.92	21.6%
ASDI/Medicare/Alternative		3301-3302	3,453.15	3,659.49	6.0%
Health and Welfare Benefits		3401-3402	15,000.00	15,625.00	4.2%
Unemployment Insurance		3501-3502	22.57	23.91	5.9%
Workers' Compensation		3601-3602	1,498.93	1,623.52	8.3%
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			28,127.67	30,849.84	9.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	6,000.00	20.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	30,000.00	45,000.00	50.0%
TOTAL, BOOKS AND SUPPLIES			35,000.00	51,000.00	45.7%

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%
Dues and Memberships		5300	150.00	150.00	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	248.00	300.00	21.0%
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	2,000.00	2,500.00	25.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,398.00	2,950.00	23.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			110,664.72	132,636.24	19.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	20,364.72	58,336.24	186.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,364.72	58,336.24	186.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			20,364.72	58,336.24	186.5%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	67,000.00	65,000.00	-3.0%
3) Other State Revenue		8300-8599	7,000.00	3,000.00	-57.1%
4) Other Local Revenue		8600-8799	7,300.00	12,300.00	68.5%
5) TOTAL, REVENUES			81,300.00	80,300.00	-1.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		110,664.72	132,636.24	19.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			110,664.72	132,636.24	19.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(29,364.72)	(52,336.24)	78.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	20,364.72	58,336.24	186.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,364.72	58,336.24	186.5%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,000.00)	6,000.00	-166.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,000.00	33,000.00	-21.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,000.00	33,000.00	-21.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,000.00	33,000.00	-21.4%
2) Ending Balance, June 30 (E + F1e)			33,000.00	39,000.00	18.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	2,774.53	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			30,225.47	39,000.00	29.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	30,225.47	39,000.00
Total, Restricted Balance		30,225.47	39,000.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,200.00	2,000.00	66.7%
5) TOTAL, REVENUES			1,200.00	2,000.00	66.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	10,000.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	28,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	38,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			1,200.00	(36,000.00)	-3100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,700.00	15,700.00	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			15,700.00	15,700.00	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)			16,900.00	(20,300.00)	-220.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	137,171.47	154,071.47	12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,171.47	154,071.47	12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,171.47	154,071.47	12.3%
2) Ending Balance, June 30 (E + F1e)			154,071.47	133,771.47	-13.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	154,071.47	133,771.47	-13.2%
Deferred Maintenance	0000	9760		133,771.47	
Deferred Maintenance	0000	9760	154,071.47		
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			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	139,275.98		
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			139,275.98		
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	278.19		
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			278.19		
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)			138,997.79		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,200.00	2,000.00	66.7%
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			1,200.00	2,000.00	66.7%
TOTAL, REVENUES			1,200.00	2,000.00	66.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	10,000.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	10,000.00	New

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	28,000.00	New
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	28,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	38,000.00	New

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	15,700.00	15,700.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,700.00	15,700.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			15,700.00	15,700.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,200.00	2,000.00	66.7%
5) TOTAL, REVENUES			1,200.00	2,000.00	66.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	38,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	38,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			1,200.00	(36,000.00)	-3100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,700.00	15,700.00	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			15,700.00	15,700.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,900.00	(20,300.00)	-220.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	137,171.47	154,071.47	12.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,171.47	154,071.47	12.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,171.47	154,071.47	12.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	154,071.47	133,771.47	-13.2%
Deferred Maintenance	0000	9760		133,771.47	
Deferred Maintenance	0000	9760	154,071.47		
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,200.00	1,800.00	50.0%
5) TOTAL, REVENUES			1,200.00	1,800.00	50.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,200.00	1,800.00	50.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000.00	0.00	-100.0%
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			5,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,200.00	1,800.00	-71.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	151,704.22	157,904.22	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			151,704.22	157,904.22	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,704.22	157,904.22	4.1%
2) Ending Balance, June 30 (E + F1e)			157,904.22	159,704.22	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	157,904.22	159,704.22	1.1%
Other Than Capital Outlay	0000	9760		159,704.22	
Other Than Capital Outlay	0000	9760	157,904.22		
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	32,734.35		
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	120,778.28		
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			153,512.63		
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)			153,512.63		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,200.00	1,800.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,200.00	1,800.00	50.0%
TOTAL, REVENUES			1,200.00	1,800.00	50.0%

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	5,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,000.00	0.00	-100.0%
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%
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)			5,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,200.00	1,800.00	50.0%
5) TOTAL, REVENUES			1,200.00	1,800.00	50.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,200.00	1,800.00	50.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,000.00	0.00	-100.0%
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			5,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,200.00	1,800.00	-71.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	151,704.22	157,904.22	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			151,704.22	157,904.22	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,704.22	157,904.22	4.1%
2) Ending Balance, June 30 (E + F1e)			157,904.22	159,704.22	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	157,904.22	159,704.22	1.1%
Other Than Capital Outlay	0000	9760		159,704.22	
Other Than Capital Outlay	0000	9760	157,904.22		
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	2,000.00	33.3%
5) TOTAL, REVENUES			1,500.00	2,000.00	33.3%
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	3,000.00	3,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,000.00	3,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,500.00)	(1,000.00)	-33.3%
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)			(1,500.00)	(1,000.00)	-33.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	170,681.18	169,181.18	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			170,681.18	169,181.18	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			170,681.18	169,181.18	-0.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	169,181.18	168,181.18	-0.6%
Capital Facilities	0000	9760		168,181.18	
Capital Facilities	0000	9760	169,181.18		
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	77,861.82		
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	91,984.15		
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		
TOTAL ASSETS			169,845.97		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
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		
TOTAL LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			169,845.97		

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	1,500.00	2,000.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500.00	2,000.00	33.3%
TOTAL, REVENUES			1,500.00	2,000.00	33.3%

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	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,000.00	3,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,000.00	3,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			3,000.00	3,000.00	0.0%

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	2,000.00	33.3%
5) TOTAL, REVENUES			1,500.00	2,000.00	33.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,000.00	3,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,000.00	3,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,500.00)	(1,000.00)	-33.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,500.00)	(1,000.00)	-33.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	170,681.18	169,181.18	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			170,681.18	169,181.18	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			170,681.18	169,181.18	-0.9%
2) Ending Balance, June 30 (E + F1e)			169,181.18	168,181.18	-0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	169,181.18	168,181.18	-0.6%
Capital Facilities	0000	9760		168,181.18	
Capital Facilities	0000	9760	169,181.18		
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	139.89	139.89	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			139.89	139.89	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			139.89	139.89	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	139.89	139.89	0.0%
	0000	9760		139.89	
	0000	9760	139.89		
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	119.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	22.51		
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			141.73		
II. 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)			141.73		

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					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	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					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	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			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					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	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: 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%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	139.89	139.89	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			139.89	139.89	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			139.89	139.89	0.0%
2) Ending Balance, June 30 (E + F1e)			139.89	139.89	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
State School Building Lease-Purchase	0000	9760	139.89	139.89	0.0%
State School Building Lease-Purchase	0000	9760	139.89		
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	300.00	150.00	-50.0%
5) TOTAL REVENUES			300.00	150.00	-50.0%
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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	21,301.00	21,301.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			21,301.00	21,301.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,001.00)	(21,151.00)	0.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,301.00	21,301.00	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			21,301.00	21,301.00	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)			300.00	150.00	-50.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,916.24	16,216.24	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,916.24	16,216.24	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,916.24	16,216.24	1.9%
2) Ending Balance, June 30 (E + F1e)			16,216.24	16,366.24	0.9%
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			0.63	0.63	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	16,215.61	16,365.61	0.9%
Capital Outlay	0000	9760		16,365.61	
Capital Outlay	0000	9760	16,215.61		
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	5,567.86		
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		
TOTAL ASSETS			5,567.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
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		
TOTAL LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,567.86		

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	300.00	150.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			300.00	150.00	-50.0%
TOTAL, REVENUES			300.00	150.00	-50.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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%
PEB, Allocated		3701-3702	0.00	0.00	0.0%
PEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	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	21,301.00	21,301.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			21,301.00	21,301.00	0.0%
TOTAL EXPENDITURES			21,301.00	21,301.00	0.0%

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	21,301.00	21,301.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			21,301.00	21,301.00	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)			21,301.00	21,301.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	300.00	150.00	-50.0%
5) TOTAL REVENUES			300.00	150.00	-50.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	21,301.00	21,301.00	0.0%
10) TOTAL EXPENDITURES			21,301.00	21,301.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(21,001.00)	(21,151.00)	0.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,301.00	21,301.00	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			21,301.00	21,301.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			300.00	150.00	-50.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,916.24	16,216.24	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,916.24	16,216.24	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,916.24	16,216.24	1.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	16,215.61	16,365.61	0.9%
Capital Outlay	0000	9760		16,365.61	
Capital Outlay	0000	9760	16,215.61		
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
6225	Emergency Repair Program, Williams Case	0.63	0.63
Total, Restricted Balance		0.63	0.63

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)	161.88	161.88	161.88	161.88	161.88	161.88
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)	161.88	161.88	161.88	161.88	161.88	161.88
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)	161.88	161.88	161.88	161.88	161.88	161.88
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			JUNE	1,187,551.95	1,187,551.95	1,187,551.95	1,187,551.95	1,187,551.95	1,187,551.95	1,187,551.95
A. BEGINNING CASH										
B. RECEIPTS										
LCFF/Revenue Limit Sources	8010-8019									
Principal Apportionment	8020-8079									
Property Taxes	8080-8099									
Miscellaneous Funds	8100-8299									
Federal Revenue	8300-8599									
Other State Revenue	8600-8799									
Other Local Revenue	8910-8929									
Interfund Transfers In	8930-8979									
All Other Financing Sources										
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not in Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)										
F. ENDING CASH (A + E)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										
		1,187,551.95	1,187,551.95	1,187,551.95	1,187,551.95	1,187,551.95	1,187,551.95	1,187,551.95	1,187,551.95	1,187,551.95

ESTIMATES THROUGH THE MONTH OF		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH		JUNE	1,187,551.95	1,187,551.95	1,187,551.95	1,187,551.95				
B. RECEIPTS										
LCFF/Revenue Limit Sources		8010-8019					1,494,619.00		1,494,619.00	1,494,619.00
Principal Apportionment		8020-8079					236,817.00		236,817.00	236,817.00
Property Taxes		8080-8099					0.00		0.00	0.00
Miscellaneous Funds		8100-8299					155,920.00		155,920.00	155,920.00
Federal Revenue		8300-8599					90,318.00		90,318.00	90,318.00
Other State Revenue		8600-8799					156,445.00		156,445.00	156,445.00
Other Local Revenue		8910-8929					0.00		0.00	0.00
Interfund Transfers In		8930-8979					0.00		0.00	0.00
All Other Financing Sources							0.00		0.00	0.00
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	2,134,119.00	0.00	2,134,119.00	2,134,119.00
C. DISBURSEMENTS										
Certificated Salaries		1000-1999					601,192.89		601,192.89	601,192.89
Classified Salaries		2000-2999					306,774.91		306,774.91	306,774.91
Employee Benefits		3000-3999					446,115.87		446,115.87	446,115.87
Books and Supplies		4000-4999					77,928.40		77,928.40	77,928.40
Services		5000-5999					338,524.00		338,524.00	338,524.00
Capital Outlay		6000-6599					0.00		0.00	0.00
Other Outgo		7000-7499					75,091.52		75,091.52	75,091.52
Interfund Transfers Out		7600-7629					95,337.24		95,337.24	95,337.24
All Other Financing Uses		7630-7699					0.00		0.00	0.00
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	1,940,964.83	0.00	1,940,964.83	1,940,964.83
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury		9111-9199					0.00		0.00	0.00
Accounts Receivable		9200-9299					0.00		0.00	0.00
Due From Other Funds		9310					0.00		0.00	0.00
Stores		9320					0.00		0.00	0.00
Prepaid Expenditures		9330					0.00		0.00	0.00
Other Current Assets		9340					0.00		0.00	0.00
Deferred Outflows of Resources		9490					0.00		0.00	0.00
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable		9500-9599					0.00		0.00	0.00
Due To Other Funds		9610					0.00		0.00	0.00
Current Loans		9640					0.00		0.00	0.00
Unearned Revenues		9650					0.00		0.00	0.00
Deferred Inflows of Resources		9690					0.00		0.00	0.00
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing		9910					0.00		0.00	0.00
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	193,154.17	0.00	193,154.17	193,154.17
F. ENDING CASH (A + E)			1,187,551.95	1,187,551.95	1,187,551.95	1,187,551.95				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									1,380,706.12	

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			JUNE	1,187,551.95	1,187,551.95	1,187,551.95	1,187,551.95	1,187,551.95	1,187,551.95	1,187,551.95
A. BEGINNING CASH			1,187,551.95	1,187,551.95	1,187,551.95	1,187,551.95	1,187,551.95	1,187,551.95	1,187,551.95	1,187,551.95
B. RECEIPTS										
LCFF/Revenue Limit Sources	8010-8019									
Principal Apportionment	8020-8079									
Property Taxes	8080-8099									
Miscellaneous Funds	8100-8299									
Federal Revenue	8300-8599									
Other State Revenue	8600-8799									
Other Local Revenue	8910-8929									
Interfund Transfers In	8930-8979									
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			1,187,551.95	1,187,551.95	1,187,551.95	1,187,551.95	1,187,551.95	1,187,551.95	1,187,551.95	1,187,551.95
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

ESTIMATES THROUGH THE MONTH OF	Object	2019-20 Budget				June	Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June					
A. BEGINNING CASH	JUNE	1,187,551.95	1,187,551.95	1,187,551.95	1,187,551.95					
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019								0.00	
Property Taxes	8020-8079								0.00	
Miscellaneous Funds	8080-8099								0.00	
Federal Revenue	8100-8299								0.00	
Other State Revenue	8300-8599								0.00	
Other Local Revenue	8600-8799								0.00	
Interfund Transfers In	8910-8929								0.00	
All Other Financing Sources	8930-8979								0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
C. DISBURSEMENTS										
Certificated Salaries	1000-1999								0.00	
Classified Salaries	2000-2999								0.00	
Employee Benefits	3000-3999								0.00	
Books and Supplies	4000-4999								0.00	
Services	5000-5999								0.00	
Capital Outlay	6000-6599								0.00	
Other Outgo	7000-7499								0.00	
Interfund Transfers Out	7600-7629								0.00	
All Other Financing Uses	7630-7699								0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not in Treasury	9111-9199								0.00	
Accounts Receivable	9200-9299								0.00	
Due From Other Funds	9310								0.00	
Stores	9320								0.00	
Prepaid Expenditures	9330								0.00	
Other Current Assets	9340								0.00	
Deferred Outflows of Resources	9490								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599								0.00	
Due To Other Funds	9610								0.00	
Current Loans	9640								0.00	
Unearned Revenues	9650								0.00	
Deferred Inflows of Resources	9690								0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating										
Suspense Clearing	9910								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
F. ENDING CASH (A + E)		1,187,551.95	1,187,551.95	1,187,551.95	1,187,551.95				0.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									1,187,551.95	

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
10. Certificated Salaries	508,824.91	301	0.00	303	508,824.91	305	0.00		307	508,824.91	309
2000 - Classified Salaries	328,938.97	311	56,184.43	313	272,754.54	315	910.62		317	271,843.92	319
3000 - Employee Benefits	380,705.14	321	23,839.98	323	356,865.16	325	423.25		327	356,441.91	329
4000 - Books, Supplies Equip Replace (6500)	147,125.87	331	2,183.59	333	144,942.28	335	88,705.09		337	56,237.19	339
5000 - Services . . . & 7300 - Indirect Costs	429,578.81	341	42,977.61	343	386,601.20	345	73,782.00		347	312,819.20	349
TOTAL					1,669,988.09	365			TOTAL	1,506,167.13	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 *Life Insurance Plans		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	804,479.11		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	41,396.93		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS	763,082.18		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	50.66%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			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)	exempt
2. Percentage spent by this district (Part II, Line 15)	50.66%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	1,506,167.13
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

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Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
100 - Certificated Salaries	601,192.89	301	0.00	303	601,192.89	305	0.00		307	601,192.89	309
2000 - Classified Salaries	306,774.91	311	59,776.19	313	246,998.72	315	979.26		317	246,019.46	319
3000 - Employee Benefits	446,115.87	321	26,524.87	323	419,591.00	325	511.67		327	419,079.33	329
4000 - Books, Supplies Equip Replace. (6500)	77,928.40	331	2,000.00	333	75,928.40	335	38,697.00		337	37,231.40	339
5000 - Services... & 7300 - Indirect Costs	337,581.24	341	510.00	343	337,071.24	345	88,545.00		347	248,526.24	349
TOTAL					1,680,782.25	365			TOTAL	1,552,049.32	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 nuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)	837,998.94		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2	46,083.10		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)	0.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS	791,915.84		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372	51.02%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')	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)	exempt
2. Percentage spent by this district (Part II, Line 15)	51.02%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	1,552,049.32
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

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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	1,926,218.42
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	123,222.75
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
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	62,365.72
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	82,508.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				144,873.72
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	29,364.72
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)				1,687,486.67

		2018-19 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		161.88
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,424.31
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.)	1,613,055.25	10,871.11
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)	1,613,055.25	10,871.11
B. Required effort (Line A.2 times 90%)	1,451,749.73	9,784.00
C. Current year expenditures (Line I.E and Line II.B)	1,687,486.67	10,424.31
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) 25,637.27
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) 1,192,831.75

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) 2.15%

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)

Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	65,909.27
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)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	4,498.62
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)	70,407.89
9. Carry-Forward Adjustment (Part IV, Line F)	(62,531.16)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,876.73

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	991,778.95
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	303,294.77
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	9,318.87
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	35,940.56
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	55,778.48
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	12,500.00
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)	0.00
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)	204,739.57
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)	104,354.15
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	110,664.72
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)	1,828,370.07

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) 3.85%

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) 0.43%

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>70,407.89</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>14,976.09</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 (8.09%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.09%) times Part III, Line B18) or (the highest rate used to recover costs from any program (8.09%) times Part III, Line B18); zero if positive	<u>(62,531.16)</u>
Preliminary carry-forward adjustment (Line C1 or C2)	<u>(62,531.16)</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>0.43%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-31,265.58) is applied to the current year calculation and the remainder (\$-31,265.58) is deferred to one or more future years:	<u>2.14%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-20,843.72) is applied to the current year calculation and the remainder (\$-41,687.44) is deferred to one or more future years:	<u>2.71%</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>(62,531.16)</u>

Approved indirect cost rate: 8.09%
Highest rate used in any program: 8.09%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	84,807.87	5,049.88	5.95%
01	4035	31,058.37	2,306.63	7.43%
01	6500	90,358.55	7,310.00	8.09%

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	32,141.79		19,066.30	51,208.09
2. State Lottery Revenue	8560	25,536.00		9,461.00	34,997.00
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)		57,677.79	0.00	28,527.30	86,205.09
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	57,677.79		28,527.30	86,205.09
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	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)		57,677.79	0.00	28,527.30	86,205.09
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

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				
GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						62,365.72		
Fund Reconciliation					0.00		0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					20,364.72	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			15,700.00	0.00		
Other Sources/Uses Detail								
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					5,000.00	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								
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					21,301.00	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								
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - 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 DISTRICT 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	0.00	0.00	0.00	0.00	62,365.72	62,365.72	0.00	0.00

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				
GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(942.76)				
Other Sources/Uses Detail					0.00	95,337.24		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	942.76	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					58,336.24	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					15,700.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
48 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					21,301.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
63 WARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	942.76	(942.76)	95,337.24	95,337.24		

The 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	162	160		
Charter School				
Total ADA	162	160	1.2%	Met
Second Prior Year (2017-18)				
District Regular	160	147		
Charter School				
Total ADA	160	147	8.1%	Not Met
First Prior Year (2018-19)				
District Regular	147	162		
Charter School		0		
Total ADA	147	162	N/A	Met
Budget Year (2019-20)				
District Regular	162			
Charter School	0			
Total ADA	162			

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)

The Original Budgeted ADA in 2017-2018 was assumed from prior year estimated actuals. Though funding is based on the higher of the two fiscal years 2017-2018 Unaudited Actuals came in 13 ADA less.

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		197		
Charter School				
Total Enrollment		197	11.2%	Not Met
Second Prior Year (2017-18)				
District Regular		160		
Charter School				
Total Enrollment		160	3.8%	Not Met
First Prior Year (2018-19)				
District Regular		152		
Charter School				
Total Enrollment		152	N/A	Met
Budget Year (2019-20)				
District Regular		176		
Charter School				
Total Enrollment		176		

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)

CBEDS enrollment is a snapshot of one day in October each year. Subsequent fluctuations distort the ratio projections.

1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

CBEDS enrollment is a snapshot of one day in October each year. Subsequent fluctuations distort the ratio projections.

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	160	175	
Charter School		0	
Total ADA/Enrollment	160	175	91.4%
Second Prior Year (2017-18)			
District Regular	147	154	
Charter School			
Total ADA/Enrollment	147	154	95.5%
First Prior Year (2018-19)			
District Regular	162	165	
Charter School	0		
Total ADA/Enrollment	162	165	98.2%
		Historical Average Ratio:	95.0%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.5%

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	162	176		
Charter School	0			
Total ADA/Enrollment	162	176	92.0%	Met
1st Subsequent Year (2020-21)				
District Regular	177	182		
Charter School				
Total ADA/Enrollment	177	182	97.3%	Not Met
2nd Subsequent Year (2021-22)				
District Regular	179	184		
Charter School				
Total ADA/Enrollment	179	184	97.3%	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)

The district's projected attendance is higher than normal. Needs to be adjusted at P1.

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)
f. - Change in Population ADA (Funded) (Form A, lines A6 and C4)	161.88	161.88	177.09	179.03
b. Prior Year ADA (Funded)		161.88	161.88	177.09
c. Difference (Step 1a minus Step 1b)		0.00	15.21	1.94
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	9.40%	1.10%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Economic Recovery Target Funding (current year increment)			N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		0.00	0.00	0.00
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)				
		0.00%	9.40%	1.10%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.00% to 1.00%	8.40% to 10.40%	.10% to 2.10%

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)	236,816.61	236,817.00	236,817.00	236,817.00
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)	1,426,322.61	1,731,436.00	1,997,077.00	2,082,163.00
District's Projected Change in LCFF Revenue:		21.39%	15.34%	4.26%
LCFF Revenue Standard:		-1.00% to 1.00%	8.40% to 10.40%	.10% to 2.10%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

LCFF is comprised of State Aid and Property taxes for this district and on funded ADA. The State provided a 3.26 Cost of Living Increase (COLA) for 2019-20, 3% for 2020-21 and 2.8% for 2021-22. The projected increase in ADA increased the subsequent years.

F 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)	1,095,316.15	1,499,652.15	73.0%
Second Prior Year (2017-18)	881,032.66	1,498,079.46	58.8%
First Prior Year (2018-19)	866,538.78	1,354,336.06	64.0%
	Historical Average Ratio:		65.3%

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	60.3% to 70.3%	60.3% to 70.3%	62.3% to 68.3%

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)	1,009,593.50	1,470,582.22	68.7%	Met
1st Subsequent Year (2020-21)	1,048,535.41	1,527,461.07	68.6%	Met
2nd Subsequent Year (2021-22)	1,093,995.43	1,588,544.80	68.9%	Not 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)

The district has made a substantial effort to increase the ratio of salary and benefits to expenditures.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.00%	9.40%	1.10%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-.60% to 19.40%	-8.90% to 11.10%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	4.40% to 14.40%	-3.90% to 6.10%

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)	152,820.00		
Budget Year (2019-20)	155,920.00	2.03%	No
1st Subsequent Year (2020-21)	128,988.00	-17.27%	Yes
2nd Subsequent Year (2021-22)	128,988.00	0.00%	No

Explanation:
(required if Yes)

The district reduces Forest Reserve funding in subsequent years until actual is known.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2018-19)	137,716.00		
Budget Year (2019-20)	90,318.00	-34.42%	Yes
1st Subsequent Year (2020-21)	91,447.00	1.25%	Yes
2nd Subsequent Year (2021-22)	91,843.00	0.43%	No

Explanation:
(required if Yes)

The district received Mandated Claims funding in 2018-19. It is unknown at this time if the state will reimburse the district for outstanding claims in this budget cycle.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2018-19)	156,445.00		
Budget Year (2019-20)	156,445.00	0.00%	No
1st Subsequent Year (2020-21)	155,548.00	-0.57%	Yes
2nd Subsequent Year (2021-22)	154,696.00	-0.55%	No

Explanation:
(required if Yes)

The district reduced misc other local revenue. This source of revenue is not known until received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2018-19)	147,125.87		
Budget Year (2019-20)	77,928.40	-47.03%	Yes
1st Subsequent Year (2020-21)	88,694.70	13.82%	No
2nd Subsequent Year (2021-22)	84,217.34	-5.05%	Yes

Explanation:
(required if Yes)

The district reduced the book and supply budget to reflect one time purchases in 2018-19. Subsequent years reflect additional one time in 2020-21 and reduce again in 2021-22.

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

Fiscal Year (2018-19)	429,578.81		
Budget Year (2019-20)	338,524.00	-21.20%	Yes
1st Subsequent Year (2020-21)	349,221.36	3.16%	Yes
2nd Subsequent Year (2021-22)	360,849.68	3.33%	No

Explanation:
(required if Yes)

The district reduced services and operations to reflect the reduction in professional/consulting and other operating expenditures to align closer to actuals.

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)	446,981.00		
Budget Year (2019-20)	402,683.00	-9.91%	Met
1st Subsequent Year (2020-21)	375,983.00	-6.63%	Not Met
2nd Subsequent Year (2021-22)	375,527.00	-0.12%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2018-19)	576,704.68		
Budget Year (2019-20)	416,452.40	-27.79%	Not Met
1st Subsequent Year (2020-21)	437,916.06	5.15%	Met
2nd Subsequent Year (2021-22)	445,067.02	1.63%	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.

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)

The district reduces Forest Reserve funding in subsequent years until actual is known.

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

The district received Mandated Claims funding in 2018-19. It is unknown at this time if the state will reimburse the district for outstanding claims in this budget cycle.

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

The district reduced misc other local revenue. This source of revenue is not known until received.

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)

The district reduced the book and supply budget to reflect one time purchases in 2018-19. Subsequent years reflect additional one time in 2020-21 and reduce again in 2021-22.

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

The district reduced services and operations to reflect the reduction in professional/consulting and other operating expenditures to align closer to actuals.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	1,940,964.83			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	1,940,964.83	58,228.94	0.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

- | | |
|-------------------------------------|---|
| <input type="checkbox"/> | Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) |
| <input checked="" 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)

The district is exempt due to the small size.

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)	97,674.90	94,917.40	95,747.16
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	488,485.97	849,443.11	822,574.14
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)	586,160.87	944,360.51	918,321.30
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	2,080,594.04	1,972,086.08	1,926,218.42
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)	2,080,594.04	1,972,086.08	1,926,218.42
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	28.2%	47.9%	47.7%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	9.4%	16.0%	15.9%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	182,071.72	1,626,748.26	N/A	Met
Second Prior Year (2017-18)	124,536.17	1,571,817.63	N/A	Met
First Prior Year (2018-19)	11,022.53	1,416,701.78	N/A	Met
Budget Year (2019-20) (Information only)	187,462.34	1,565,919.46		

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)

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	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2016-17)	337,153.62	477,648.78	N/A	Met
Second Prior Year (2017-18)	544,871.54	887,037.50	N/A	Met
First Prior Year (2018-19)	798,273.97	1,011,573.67	N/A	Met
Budget Year (2019-20) (Information only)	1,022,596.20			

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.)	162	177	1,790
District's Reserve Standard Percentage Level:	5%	5%	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.

F. 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	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	1,940,964.83	2,009,388.98	2,089,842.51
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,940,964.83	2,009,388.98	2,089,842.51
4. Reserve Standard Percentage Level	5%	5%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	97,048.24	100,469.45	62,695.28
6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)	69,000.00	69,000.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	97,048.24	100,469.45	62,695.28

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):

1. General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYP, Line E1c)
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)
5. Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1.	0.00	0.00	0.00
2.	97,048.24	100,469.45	104,492.13
3.	1,096,627.30	1,411,058.91	1,674,096.17
4.	0.00	0.00	0.00
5.	0.00		
6.	0.00		
7.	0.00	0.00	0.00
8.	1,193,675.54	1,511,528.36	1,778,588.30
9.	61.50%	75.22%	85.11%
District's Reserve Standard (Section 10B, Line 7):	97,048.24	100,469.45	62,695.28
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5 Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2018-19)	(80,355.30)			
Budget Year (2019-20)	(59,811.20)	(20,544.10)	-25.6%	Not Met
1st Subsequent Year (2020-21)	(81,286.27)	21,475.07	35.9%	Not Met
2nd Subsequent Year (2021-22)	(94,511.46)	13,225.19	16.3%	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)	90,220.81			
Budget Year (2019-20)	95,337.24	5,116.43	5.7%	Met
1st Subsequent Year (2020-21)	88,179.84	(7,157.40)	-7.5%	Met
2nd Subsequent Year (2021-22)	99,738.80	11,558.96	13.1%	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) Reduction in 2019-20 in contributions is a result of eliminating Special Education Instructional Aide salary.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans	18	General Fund	40-0000-0-7439-0000-9100	estimate 390,000
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2019
TOTAL:				0

Type of Commitment (continued)	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans	20,976	20,976	20,976	20,976
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Total Annual Payments:	20,976	20,976	20,976	20,976
Has total annual payment increased over prior year (2018-19)?	No	No	No	No

S6. 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)

The annual payment is to be funded by the energy savings in Fund 01.

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.).

57A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

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

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

2. For the district's OPEB:

a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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

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

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

Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 4a minus Line 4b)

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

0.00

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)
0.00		

S7 Identification of the District's Unfunded Liability for Self-Insurance Programs

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

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

Yes

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

The district participates in four insured joint ventures under joint powers authorities: Northern California Schools Insurance Group (NCSIG) for liability insurance, Northern Joint Powers Authority (NEJPA) for workers' compensation, Schools Excess Liability Fund (SELF) and Self Insured Schools of California (SISC) or Northern California Schools Medical Insurance Group (NCSMIG) for health and welfare benefits. Each joint venture is a legal entity and governed by its own boards. The district's share of year-end assets, liabilities or fund equity is not calculated by the JPA's. The rates are actuarially established with no unfunded liability.

3. Self-Insurance Liabilities
 a. Accrued liability for self-insurance programs
 b. Unfunded liability for self-insurance programs

	0.00
	0.00

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. Required contribution (funding) for self-insurance programs	0.00	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	0.00	0.00	0.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	7.8	11.4	11.4	11.4

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Agreements 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?

No

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

5,819

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
63,762	63,762	63,762
100.0%	100.0%	100.0%
flat	flat	flat

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
actual	7,407	7,218
1.5%	1.5%	1.5%

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

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

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

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	9.0	10.5	10.5	10.5

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

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

Multiyear Agreement

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

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

Negotiations Not Settled

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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
63,762	63,762	63,762
100.0%	100.0%	100.0%
flat	flat	flat

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
actual	3,192	3,539
1.5%	1.5%	1.5%

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

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

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

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	2.0	2.0	2.0	2.0

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

Negotiations Not Settled

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

1,837

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	24,000	24,000	24,000
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year	flat	flat	flat

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	actual		
Percent change in step & column over prior year			

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?
2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SACS2019 Financial Reporting Software - 2019.1.0
 6/13/2019 4:37:31 PM

47-70417-0000000

July 1 Budget
 2019-20 Budget
 Technical Review Checks

Montague Elementary

Siskiyou County

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

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

IMPORT CHECKS

CHK-RESOURCE*OBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT						RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB			

12	6105	0	0000	0000	9791	6105	9791	6,041.55
----	------	---	------	------	------	------	------	----------

Explanation:Correction will be made through the closing process.

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

LCFF Calculator Universal Assumptions				
Montague Elementary (70417) - 2019/20				
Summary of Funding				
	2018-19	2019-20	2020-21	2021-22
Target Components:				
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%
Base Grant	1,238,346	1,278,708	1,436,060	1,491,327
Grade Span Adjustment	56,571	58,393	73,425	83,723
Supplemental Grant	178,983	206,823	230,709	231,532
Concentration Grant	91,356	149,354	161,665	145,692
Add-ons	38,157	38,157	38,157	38,157
Total Target	1,603,413	1,731,435	1,940,016	1,990,431
Transition Components:				
Target	\$ 1,603,413	\$ 1,731,435	\$ 1,940,016	\$ 1,990,431
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE
Floor	1,505,310	1,505,310	1,619,105	1,633,619
<i>Remaining Need after Gap (informational only)</i>				
Gap %	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 1,603,413	\$ 1,731,435	\$ 1,940,016	\$ 1,990,431
Components of LCFF By Object Code				
	2018-19	2019-20	2020-21	2021-22
8011 - State Aid	\$ 1,130,527	\$ 1,258,549	\$ 1,445,160	\$ 1,492,772
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	236,070	236,070	258,040	260,843
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	236,816	236,816	236,816	236,816
8096 - In-Lieu of Property Taxes	-	-	-	-
<i>Property Taxes net of in-lieu</i>	<i>236,816</i>	<i>236,816</i>	<i>236,816</i>	<i>236,816</i>
TOTAL FUNDING	\$ 1,603,413	\$ 1,731,435	\$ 1,940,016	\$ 1,990,431
<i>Basic Aid Status</i>				
<i>Less: Excess Taxes</i>	\$ -	\$ -	\$ -	\$ -
<i>Less: EPA in Excess to LCFF Funding</i>	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 1,603,413	\$ 1,731,435	\$ 1,940,016	\$ 1,990,431
EPA Details				
% of Adjusted Revenue Limit - Annual	28.56249995%	28.56249995%	28.56249995%	28.56249995%
% of Adjusted Revenue Limit - P-2	28.56249995%	28.56249995%	28.56249995%	28.56249995%
EPA (for LCFF Calculation purposes)	\$ 236,070	\$ 236,070	\$ 258,040	\$ 260,843
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	236,070	236,070	258,040	260,843
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	105	-	(0)	0
Accrual (from Assumptions)	-	-	-	-

LCFF Calculator Universal Assumptions				
Montague Elementary (70417) - 2019/20				
Summary of Student Population				
	2018-19	2019-20	2020-21	2021-22
Unduplicated Pupil Population				
Enrollment	163	179	182	184
COE Enrollment	2	2	2	2
<i>Total Enrollment</i>	<i>165</i>	<i>181</i>	<i>184</i>	<i>186</i>
Unduplicated Pupil Count	135	135	135	135
COE Unduplicated Pupil Count	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>135</i>	<i>135</i>	<i>135</i>	<i>135</i>
Rolling %, Supplemental Grant	69.1100%	77.3400%	76.4200%	73.5000%
Rolling %, Concentration Grant	69.1100%	77.3400%	76.4200%	73.5000%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	72.90	72.90	89.00	98.73
Grades 4-6	49.72	49.72	55.53	46.77
Grades 7-8	40.81	40.81	34.11	35.08
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	163.43	163.43	178.64	180.58
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	163.43	163.43	178.64	180.58
ACTUAL ADA (Current Year Only)				
Grades TK-3	72.90	72.90	89.00	98.73
Grades 4-6	49.72	49.72	55.53	46.77
Grades 7-8	40.81	40.81	34.11	35.08
Grades 9-12	-	-	-	-
Total Actual ADA	163.43	163.43	178.64	180.58
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
LCAP Percentage to Increase or Improve Services				
	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concent \$	270,339 \$	356,177 \$	392,374 \$	377,224
Current year Percentage to Increase or Improve Se	20.88%	26.64%	25.99%	23.95%

LCFF Calculator Universal Assumptions
Montague Elementary (70417) - 2019/20 Budget

LEA: **Montague Elementary** District
 70417 5 digit District code or 7 digit School code (from the CDS code)
 Yes Did the CDS code exist in 2012-13? (for calculation of EPA only)
 2013-14 First LCFF certification year (clears prior years on the Calculator tab)

Projection Title: **2019/20 Budget** Projection Date: **06/09/19**

	2018-19	2019-20	2020-21	2021-22	2022-23
Statutory COLA & Augmentation <i>(prefilled as calculated by the Department of Finance, DOF)</i>					
Statutory COLA	3.70%	3.26%	3.00%	2.80%	0.00%
Augmentation	2.71%	3.26%	3.00%	2.80%	
	0.99%	0.00%	0.00%	0.00%	
LCFF Gap Closed Percentage <i>(prefilled as calculated by the Department of Finance, DOF)</i>					
Statewide 90th percentile rate <i>(used in Economic Recovery Target, ERT, calculation only)</i>	100.00%	100.00%	100.00%	100.00%	100.00%
	***	***	***	***	***
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	28.56%	28.56%	28.56%	28.56%	28.56%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2) <i>Historical Difference in EPA Rates between Annual & P-2</i>	28.56%	28.56%	28.56%	28.56%	28.56%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -

PER ADA FUNDING LEVELS (calculated at TARGET)

Base, Supplemental and Concentration Rate per ADA

	2018-19	2019-20	2020-21	2021-22	2022-23
Grades TK-3	\$ 9,954	\$ 10,768	\$ 11,035	\$ 11,159	\$ 9,003
Grades 4-6	\$ 9,162	\$ 9,901	\$ 10,146	\$ 10,261	\$ 8,278
Grades 7-8	\$ 9,424	\$ 10,194	\$ 10,447	\$ 10,565	\$ 8,524
Grades 9-12	\$ 11,204	\$ 12,122	\$ 12,422	\$ 12,562	\$ 10,135

Base Grants

	2018-19	2019-20	2020-21	2021-22	2022-23
Grades TK-3	\$ 7,469	\$ 7,702	\$ 7,933	\$ 8,155	\$ 8,155
Grades 4-6	\$ 7,571	\$ 7,818	\$ 8,053	\$ 8,278	\$ 8,278
Grades 7-8	\$ 7,796	\$ 8,050	\$ 8,292	\$ 8,524	\$ 8,524
Grades 9-12	\$ 9,034	\$ 9,329	\$ 9,609	\$ 9,878	\$ 9,878

Grade Span Adjustment

	2018-19	2019-20	2020-21	2021-22	2022-23
Grades TK-3	\$ 776	\$ 801	\$ 825	\$ 848	\$ 848
Grades 9-12	\$ 235	\$ 243	\$ 250	\$ 257	\$ 257

Necessary Small School Selection (if applicable)

	2018-19	2019-20	2020-21	2021-22	2022-23
NSS #1	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF	LCFF	LCFF

Supplemental Grant

	20.00%	20.00%	20.00%	20.00%	20.00%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$ 1,647	\$ 1,701	\$ 1,752	\$ 1,801	\$ 1,801
Grades 4-6	\$ 1,514	\$ 1,564	\$ 1,611	\$ 1,656	\$ 1,656
Grades 7-8	\$ 1,559	\$ 1,610	\$ 1,658	\$ 1,705	\$ 1,705
Grades 9-12	\$ 1,854	\$ 1,914	\$ 1,972	\$ 2,027	\$ 2,027

Actual - 1.00 ADA, Local UPP as follows:

	2018-19	2019-20	2020-21	2021-22	2022-23
Grades TK-3	\$ 1,138	\$ 1,315	\$ 1,339	\$ 1,323	\$ -
Grades 4-6	\$ 1,046	\$ 1,209	\$ 1,231	\$ 1,217	\$ -
Grades 7-8	\$ 1,078	\$ 1,245	\$ 1,267	\$ 1,253	\$ -
Grades 9-12	\$ 1,281	\$ 1,481	\$ 1,507	\$ 1,490	\$ -

Concentration Grant (>55% population)

	50.00%	50.00%	50.00%	50.00%	50.00%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$ 4,118	\$ 4,252	\$ 4,379	\$ 4,502	\$ 4,502
Grades 4-6	\$ 3,786	\$ 3,909	\$ 4,027	\$ 4,139	\$ 4,139
Grades 7-8	\$ 3,898	\$ 4,025	\$ 4,146	\$ 4,262	\$ 4,262
Grades 9-12	\$ 4,635	\$ 4,786	\$ 4,930	\$ 5,068	\$ 5,068

Actual - 1.00 ADA, Local UPP >55% as follows:

	14.1100%	22.3400%	21.4200%	18.5000%	0.0000%
Grades TK-3	\$ 581	\$ 950	\$ 938	\$ 833	\$ -
Grades 4-6	\$ 534	\$ 873	\$ 862	\$ 766	\$ -
Grades 7-8	\$ 550	\$ 899	\$ 888	\$ 788	\$ -
Grades 9-12	\$ 654	\$ 1,069	\$ 1,056	\$ 937	\$ -

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SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Montague Elementary (70417) - 2019/20 Budget

	2018-19	2019-20	2020-21	2021-22
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%
GAP Funding rate	100.00%	100.00%	100.00%	100.00%
Estimated Property Taxes (with RDA)	236,816	236,816	236,816	236,816
Less In-Lieu transfer	\$ -	\$ -	\$ -	\$ -
Total Local Revenue	\$ 236,816	\$ 236,816	\$ 236,816	\$ 236,816
Statewide 90th percentile rate	---	---	---	---

OTHER LCFF TRANSITION INFORMATION

Enter class size penalties, longer day/longer year penalties and other special adjustments per the School District LCFF Transition Calculation exhibit.

	2018-19	2019-20	2020-21	2021-22
Floor Adjustments	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Minimum State Aid Adjustments	-	-	-	-
Funded Based on Target Formula	TRUE	TRUE	TRUE	TRUE

UNDUPLICATED PUPIL PERCENTAGE

	2018-19	2019-20	2020-21	2021-22
District Enrollment	163	179	182	184
COE Enrollment	2	2	2	2
Total Enrollment	165	181	184	186
District Unduplicated Pupil Count	135	135	135	135
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated Pupil Count	135	135	135	135
Single Year Unduplicated Pupil Percentage	81.82%	74.59%	73.37%	72.58%
Unduplicated Pupil Percentage (%)	69.11%	77.34%	76.42%	73.50%

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total current or prior year ADA.

Enter ADA by grade span.

ADA	ADA to use:	2018-19	2019-20	2020-21	2021-22
CURRENT YEAR ADA:					
Grades TK-3	P-2	71.47	71.47	87.57	97.30
Grades 4-6	(Annual for Special	49.65	49.65	55.46	46.70
Grades 7-8	Day Class	40.76	40.76	34.06	35.03
Grades 9-12	extended year)	-	-	-	-
Non Public School, NPS-Licensed Children Institutions, Community Day School:					
Grades TK-3		-	-	-	-
Grades 4-6		-	-	-	-
Grades 7-8	Annual	-	-	-	-
Grades 9-12		-	-	-	-
District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)					
DISTRICT TOTAL		161.88	161.88	177.09	179.03
County operated (Community School, Special Ed):					
Grades TK-3		1.43	1.43	1.43	1.43
Grades 4-6		0.07	0.07	0.07	0.07
Grades 7-8	P-2 / Annual	0.05	0.05	0.05	0.05
Grades 9-12		-	-	-	-
COUNTY TOTAL		1.55	1.55	1.55	1.55

RATIO: District ADA to Enrollment	99.31%	90.44%	97.30%	97.30%
RATIO: County ADA to Enrollment	77.50%	77.50%	77.50%	77.50%

PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT

	2018-19	2019-20	2020-21	2021-22
ADA transfer: Student from District to Charter (cross fiscal year)				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
ADA transfer: Student from Charter to District (cross fiscal year)				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Difference (if diff. < 0, no adj. to PY ADA)	-	-	-	-

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Montague Elementary (70417) - 2019/20 Budget

	2018-19	2019-20	2020-21	2021-22
LCFF ADA				
ADA Guarantee - Prior Year	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Grades TK-3	65.64	71.47	71.47	87.57
Grades 4-6	45.79	49.65	49.65	55.46
Grades 7-8	35.52	40.76	40.76	34.06
Grades 9-12	-	-	-	-
LCFF Subtotal	146.95	161.88	161.88	177.09
NSS	-	-	-	-
Combined Subtotal	146.95	161.88	161.88	177.09
ADA Guarantee - Current Year				
Grades TK-3	71.47	71.47	87.57	97.30
Grades 4-6	49.65	49.65	55.46	46.70
Grades 7-8	40.76	40.76	34.06	35.03
Grades 9-12	-	-	-	-
LCFF Subtotal	161.88	161.88	177.09	179.03
NSS	-	-	-	-
Combined Subtotal	161.88	161.88	177.09	179.03
Change in LCFF ADA (excludes NSS ADA)	14.93 Increase	- No Change	15.21 Increase	1.94 Increase
Funded LCFF ADA				
Grades TK-3	71.47	71.47	87.57	97.30
Grades 4-6	49.65	49.65	55.46	46.70
Grades 7-8	40.76	40.76	34.06	35.03
Grades 9-12	-	-	-	-
Subtotal	161.88	161.88	177.09	179.03
	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>
Funded NSS ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated				
Grades TK-3	1.43	1.43	1.43	1.43
Grades 4-6	0.07	0.07	0.07	0.07
Grades 7-8	0.05	0.05	0.05	0.05
Grades 9-12	-	-	-	-
Subtotal	1.55	1.55	1.55	1.55
Combined Total				
Grades TK-3	72.90	72.90	89.00	98.73
Grades 4-6	49.72	49.72	55.53	46.77
Grades 7-8	40.81	40.81	34.11	35.08
Grades 9-12	-	-	-	-
Total	163.43	163.43	178.64	180.58

Montague Elementary (70417) - 2019/20 Budget		43625		Job ID:	
LOCAL CONTROL FUNDING FORMULA			2018-19		
CALCULATE LCFF TARGET					
Unduplicated as % of Enrollment	3 yr average		COLA & Augmentation		3,700%
			69.11%	69.11%	2018-19
	ADA	Base	Gr Span	Supp	Concen
Grades TK-3	72.90	7,459	776	1,138	581
Grades 4-6	49.72	7,571		1,046	534
Grades 7-8	40.81	7,796		1,078	550
Grades 9-12	-	9,034	235	1,281	654
Subtract NSS	-	-	-	-	-
NSS Allowance	-	-	-	-	-
TOTAL BASE	163.43	1,238,346	56,571	178,983	91,356
Targeted Instructional Improvement Block Grant					1,557
Home-to-School Transportation					36,600
Small School District Bus Replacement Program					-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET					1,603,413
Funded Based on Target Formula (based on prior year P-2 certification)					TRUE
ECONOMIC RECOVERY TARGET PAYMENT			3/4		
CALCULATE LCFF FLOOR					
Current year Funded ADA times Base per ADA			12-13 Rate	18-19 ADA	
Current year Funded ADA times Other RL per ADA			5,009.32	163.43	818,673
Necessary Small School Allowance at 12-13 rates			47.91	163.43	7,830
2012-13 Categoricals					282,609
Floor Adjustments					-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA					-
Less Fair Share Reduction					-
Non-CDE certified New Charter: District PY rate * CY ADA					-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA			\$ 2,424.27	163.43	396,198
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR					1,505,310
CALCULATE LCFF PHASE-IN ENTITLEMENT					
LOCAL CONTROL FUNDING FORMULA TARGET					2018-19
LOCAL CONTROL FUNDING FORMULA FLOOR					1,603,413
LCFF Need (LCFF Target less LCFF Floor, if positive)					-
Current Year Gap Funding				100.00%	-
ECONOMIC RECOVERY PAYMENT					-
Miscellaneous Adjustments					-
LCFF Entitlement before Minimum State Aid provision					1,603,413
CALCULATE STATE AID					
Transition Entitlement					1,603,413
Local Revenue (including RDA)					(236,816)
Gross State Aid					1,366,597
CALCULATE MINIMUM STATE AID					
2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate	18-19 ADA	N/A
2012-13 NSS Allowance (deficit)			5,057.23	163.43	826,503
Minimum State Aid Adjustments					-
Less Current Year Property Taxes/In Lieu					(236,816)
Subtotal State Aid for Historical RL/Charter General BG					589,687
Categorical funding from 2012-13					282,609
Charter Categorical Block Grant adjusted for ADA					-
Minimum State Aid Guarantee					872,296
CHARTER SCHOOL MINIMUM STATE AID OFFSET					
Local Control Funding Formula Floor plus Funded Gap					-
Minimum State Aid plus Property Taxes Including RDA					-
Offset					-
Minimum State Aid Prior to Offset					-
Total Minimum State Aid with Offset					-
TOTAL STATE AID					1,366,597
Additional State Aid (Additional SA)					
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)					1,603,413
CHANGE OVER PRIOR YEAR			7.54%	112,388	
LCFF Entitlement PER ADA					9,811
PER ADA CHANGE OVER PRIOR YEAR			6.41%	591	
BASIC AID STATUS (school districts only)					
Non-Basic Aid					
LCFF SOURCES INCLUDING EXCESS TAXES					
			Increase		2018-19
State Aid			8.96%	112,388	1,366,597
Property Taxes net of In-Lieu			0.00%	-	236,816
Charter in-Lieu Taxes			0.00%	-	-
LCFF pre COE, Choice, Supp			7.54%	112,388	1,603,413

Montague Elementary (70417) - 2019/20 Budget						
LOCAL CONTROL FUNDING FORMULA						2019-20
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average			COLA & Augmentation	3.260%	
			77.34%	77.34%		2019-20
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	72.90	7,702	801	1,315	950	784,989
Grades 4-6	49.72	7,818		1,209	873	492,256
Grades 7-8	40.81	8,050		1,245	899	416,032
Grades 9-12	-	9,329	243	1,481	1,069	-
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	163.43	1,278,708	58,393	206,823	149,354	1,693,278
Targeted Instructional Improvement Block Grant						1,557
Home-to-School Transportation						36,600
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						1,731,435
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE
ECONOMIC RECOVERY TARGET PAYMENT						100%
CALCULATE LCFF FLOOR						
Current year Funded ADA times Base per ADA				12-13 Rate	19-20 ADA	
Current year Funded ADA times Other RL per ADA				5,009.32	163.43	818,673
Necessary Small School Allowance at 12-13 rates				47.91	163.43	7,830
2012-13 Categoryals						282,609
Floor Adjustments						-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA						-
Less Fair Share Reduction						-
Non-CDE certified New Charter: District PY rate * CY ADA						-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,424.27	163.43	396,198
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						1,505,310
CALCULATE LCFF PHASE-IN ENTITLEMENT						2019-20
LOCAL CONTROL FUNDING FORMULA TARGET						1,731,435
LOCAL CONTROL FUNDING FORMULA FLOOR						1,505,310
LCFF Need (LCFF Target less LCFF Floor, if positive)						-
Current Year Gap Funding					100.00%	-
ECONOMIC RECOVERY PAYMENT						-
Miscellaneous Adjustments						-
LCFF Entitlement before Minimum State Aid provision						1,731,435
CALCULATE STATE AID						
Transition Entitlement						1,731,435
Local Revenue (including RDA)						(236,816)
Gross State Aid						1,494,619
CALCULATE MINIMUM STATE AID						
2012-13 RL/Charter Gen BG adjusted for ADA				12-13 Rate	19-20 ADA	N/A
2012-13 NSS Allowance (deficit)				5,057.23	163.43	826,503
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/in Lieu						(236,816)
Subtotal State Aid for Historical RL/Charter General BG						589,687
Categorical funding from 2012-13						282,609
Charter Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee						872,296
CHARTER SCHOOL MINIMUM STATE AID OFFSET						
Local Control Funding Formula Floor plus Funded Gap						-
Minimum State Aid plus Property Taxes including RDA						-
Offset						-
Minimum State Aid Prior to Offset						-
Total Minimum State Aid with Offset						-
TOTAL STATE AID						1,494,619
Additional State Aid (Additional SA)						-
LCFF Phase-in Entitlement (before COE transfer, Choice & Charter Supplemental)						1,731,435
CHANGE OVER PRIOR YEAR				7.98%	128,022	
LCFF Entitlement PER ADA						10,594
PER ADA CHANGE OVER PRIOR YEAR				7.98%	783	
BASIC AID STATUS (school districts only)						Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2019-20
State Aid				9.37%	128,022	1,494,619
Property Taxes net of in-lieu				0.00%	-	236,816
Charter in-Lieu Taxes				0.00%	-	-
LCFF pre COE, Choice, Supp				7.98%	128,022	1,731,435

Montague Elementary (70417) - 2019/20 Budget		41625	70.11
LOCAL CONTROL FUNDING FORMULA		2020-21	
CALCULATE LCFF TARGET			
Unduplicated as % of Enrollment	3 yr average		COLA & Augmentation 3.00% 76.42% 76.42% 2020-21
	ADA	Base	Gr Span
Grades TK-3	89.00	7,933	825
Grades 4-6	55.53	8,053	1,339
Grades 7-8	34.11	8,292	1,231
Grades 9-12	-	9,609	250
Supp	-	-	1,267
Concen	-	-	1,507
Subtract NSS	-	-	1,056
NSS Allowance	-	-	-
TOTAL BASE	178.64	1,436,060	73,425
Targeted Instructional Improvement Block Grant	-	-	230,709
Home-to-School Transportation	-	-	161,665
Small School District Bus Replacement Program	-	-	1,557
	-	-	36,600
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET	1,940,016		
Funded Based on Target Formula (based on prior year P-2 certification)	TRUE		
ECONOMIC RECOVERY TARGET PAYMENT		100%	
CALCULATE LCFF FLOOR			
Current year Funded ADA times Base per ADA		12-13 Rate	20-21 ADA
Current year Funded ADA times Other RL per ADA		5,009.32	178.64
Necessary Small School Allowance at 12-13 rates		47.91	178.64
			894,865
2012-13 Categoryals			8,559
Floor Adjustments			-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA			282,609
Less Fair Share Reduction			-
Non-CDE certified New Charter: District PY rate * CY ADA			-
Beginning In 2014-15, prior year LCFF gap funding per ADA * cy ADA			-
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR		\$ 2,424.27	178.64
			433,072
			1,619,105
CALCULATE LCFF PHASE-IN ENTITLEMENT			
LOCAL CONTROL FUNDING FORMULA TARGET	2020-21		
LOCAL CONTROL FUNDING FORMULA FLOOR	1,940,016		
LCFF Need (LCFF Target less LCFF Floor, if positive)	1,619,105		
Current Year Gap Funding	100.00%		
ECONOMIC RECOVERY PAYMENT	-		
Miscellaneous Adjustments	-		
LCFF Entitlement before Minimum State Aid provision	1,940,016		
CALCULATE STATE AID			
Transition Entitlement	1,940,016		
Local Revenue (including RDA)	(236,816)		
Gross State Aid	1,703,200		
CALCULATE MINIMUM STATE AID			
2012-13 RL/Charter Gen BG adjusted for ADA	12-13 Rate	20-21 ADA	N/A
2012-13 NSS Allowance (deficit)	5,057.23	178.64	903,424
Minimum State Aid Adjustments			-
Less Current Year Property Taxes/In Lieu			(236,816)
Subtotal State Aid for Historical RL/Charter General BG			666,608
Categorical funding from 2012-13			282,609
Charter Categorical Block Grant adjusted for ADA			-
Minimum State Aid Guarantee			949,217
CHARTER SCHOOL MINIMUM STATE AID OFFSET			-
Local Control Funding Formula Floor plus Funded Gap			-
Minimum State Aid plus Property Taxes including RDA			-
Offset			-
Minimum State Aid Prior to Offset			-
Total Minimum State Aid with Offset			-
TOTAL STATE AID			1,703,200
Additional State Aid (Additional SA)			-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)			1,940,016
CHANGE OVER PRIOR YEAR	12.05%	208,581	
LCFF Entitlement PER ADA			10,860
PER ADA CHANGE OVER PRIOR YEAR	2.51%	266	
BASIC AID STATUS (school districts only)			Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES			
		Increase	2020-21
State Aid	13.96%	208,581	1,703,200
Property Taxes net of in-lieu	0.00%	-	236,816
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supp	12.05%	208,581	1,940,016

Montague Elementary (70417) - 2019/20 Budget					
LOCAL CONTROL FUNDING FORMULA					2021-22
CALCULATE LCFF TARGET					
Unduplicated as % of Enrollment	3 yr average				COLA & Augmentation 73.50% 73.50% 2.800%
	ADA	Base	Gr Span	Supp	Concen
Grades TK-3	98.73	8,155	848	1,323	833
Grades 4-6	46.77	8,278		1,217	766
Grades 7-8	35.08	8,524		1,253	788
Grades 9-12	-	9,878	257	1,490	937
Subtract NSS	-	-	-	-	-
NSS Allowance	-	-	-	-	-
TOTAL BASE	180.58	1,491,327	83,723	231,532	145,692
Targeted Instructional Improvement Block Grant					1,557
Home-to-School Transportation					36,600
Small School District Bus Replacement Program					-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET					1,990,431
Funded Based on Target Formula (based on prior year P-2 cert. fraction)					TRUE
ECONOMIC RECOVERY TARGET PAYMENT					100%
CALCULATE LCFF FLOOR					
Current year Funded ADA times Base per ADA				12-13 Rate	21-22 ADA
Current year Funded ADA times Other RL per ADA				5,009.32	180.58
Necessary Small School Allowance at 12-13 rates				47.91	180.58
2012-13 Categoricals					282,609
Floor Adjustments					-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA					-
Less Fair Share Reduction					-
Non-CDE certified New Charter: District PY rate * CY ADA					-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 2,424.27	180.58
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR					437,775
					1,633,619
CALCULATE LCFF PHASE-IN ENTITLEMENT					
LOCAL CONTROL FUNDING FORMULA TARGET					2021-22
LOCAL CONTROL FUNDING FORMULA FLOOR					1,990,431
LCFF Need (LCFF Target less LCFF Floor, if positive)					1,633,619
Current Year Gap Funding				100.00%	-
ECONOMIC RECOVERY PAYMENT					-
Miscellaneous Adjustments					-
LCFF Entitlement before Minimum State Aid provision					1,990,431
CALCULATE STATE AID					
Transition Entitlement					1,990,431
Local Revenue (including RDA)					(236,816)
Gross State Aid					1,753,615
CALCULATE MINIMUM STATE AID					
2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate	21-22 ADA	N/A
2012-13 NSS Allowance (deficit)			5,057.23	180.58	913,235
Minimum State Aid Adjustments					-
Less Current Year Property Taxes/In Lieu					(236,816)
Subtotal State Aid for Historical RL/Charter General BG					676,419
Categorical funding from 2012-13					282,609
Charter Categorical Block Grant adjusted for ADA					-
Minimum State Aid Guarantee					959,028
CHARTER SCHOOL MINIMUM STATE AID OFFSET					-
Local Control Funding Formula Floor plus Funded Gap					-
Minimum State Aid plus Property Taxes including RDA					-
Offset					-
Minimum State Aid Prior to Offset					-
Total Minimum State Aid with Offset					-
TOTAL STATE AID					1,753,615
Additional State Aid (Additional SA)					
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)					1,990,431
CHANGE OVER PRIOR YEAR	2.60%		50,415		
LCFF Entitlement PER ADA					11,022
PER ADA CHANGE OVER PRIOR YEAR	1.49%		162		
BASIC AID STATUS (school districts only)					Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES					
			Increase		2021-22
State Aid	2.96%		50,415		1,753,615
Property Taxes net of in-lieu	0.00%		-		236,816
Charter in-Lieu Taxes	0.00%		-		-
LCFF pre COE, Choice, Supp	2.60%		50,415		1,990,431

Montague Elementary (70417) - 2019/20 Budget

EDUCATION PROTECTION ACCOUNT

Certification:	Est. Annual		2019-20	2020-21	2021-22
	2018-19	2018-19			
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT					
A-1 Total ADA for EPA Minimum	163.43	163.43	163.43	178.64	180.58
A-2 Minimum Funding per ADA	200	200	200	200	200
A-3 EPA Minimum Funding (A-1 * A-2)	32,686	32,686	32,686	35,728	36,116
EPA PROPORTIONATE SHARE CAP					
Adjusted Total Revenue Limit	826,503	826,503	826,503	903,424	913,235
Current Year Adjusted NSS Allowance	-	-	-	-	-
B-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	826,503	826,503	826,503	903,424	913,235
B-2 Local Revenue/In-lieu of Property Taxes	236,816	236,816	236,816	236,816	236,816
B-3 EPA Proportionate Share Cap (B-1 - B-2; If less than 0, B-3 = 0)	589,687	589,687	589,687	666,608	676,419
EPA PROPORTIONATE SHARE					
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	826,503	826,503	826,503	903,424	913,235
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)	28.56249995%	N/A	28.56249995%	28.56249995%	28.56249995%
C-3 EPA Proportionate Share (C-1 * C-2)	236,070	236,070	236,070	258,040	260,843
EPA ENTITLEMENT					
D-1 EPA Entitlement (if C-3 < B-3, then C-3, else greater of A-3 or B-3)	236,070	236,070	236,070	258,040	260,843
D-2 Miscellaneous Adjustments**	-	-	-	-	-
D-3 Adjusted EPA Entitlement (D-1 + D-2)	236,070	236,070	236,070	258,040	260,843
D-4 Prior Year Annual Adjustment	105	N/A	-	(0)	0
D-5 P2 Entitlement Net of PY Adjustment	236,175	N/A	236,070	258,040	260,843
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%
Adjusted EPA Allocation (used to calculate LCFF Revenue)	236,070	N/A	236,070	258,040	260,843
Calculation of Net State Aid before Minimum State Aid					
Phase-In Entitlement	1,603,413	N/A	1,731,435	1,940,016	1,990,431
Less Property Taxes/In-Lieu	236,816	N/A	236,816	236,816	236,816
Gross State Aid	1,366,597	N/A	1,494,619	1,703,200	1,753,615
Less EPA Allocation	236,070	N/A	236,070	258,040	260,843
Net State Aid	1,130,527	N/A	1,258,549	1,445,160	1,492,772
Minimum State Aid					
Adjusted Total Revenue Limit	826,503	N/A	826,503	903,424	913,235
2012-13 Deficited NSS Allowance	-	N/A	-	-	-
Less Property Taxes/In-Lieu	236,816	N/A	236,816	236,816	236,816
Less EPA Allocation	236,070	N/A	236,070	258,040	260,843
Revenue Limit Minimum State Aid	353,617	N/A	353,617	408,568	415,576
Categorical Minimum State Aid	282,609	N/A	282,609	282,609	282,609
Minimum State Aid Guarantee	636,226	N/A	636,226	691,177	698,185
Charter School Minimum State Aid Offset (effective 2014-15)	-	N/A	-	-	-
LCFF State Aid	1,130,527	N/A	1,258,549	1,445,160	1,492,772
EPA in Excess to LCFF Funding	-	N/A	-	-	-

Montague Elementary (70417) - 2019/20 Budget

LCAP Percentage to Increase or Improve Services:
Summary Supplemental & Concentration Grant

	2013-14	2018-19	2019-20	2020-21	2021-22
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		270,339	356,177	392,374	377,224
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		217,854			
3. Difference [1] less [2]		52,485			
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate		52,485			
<i>GAP funding rate</i>		100.00%			
5. Estimated Supplemental and Concentration Grant Funds [2] plus [4] <i>(unless [3]<0 then [1]) (for LCAP entry)</i>		270,339	356,177	392,374	377,224
6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation</i>		1,294,917	1,337,101	1,509,485	1,575,050
<i>LCFF Phase-In Entitlement</i>		1,603,413	1,731,435	1,940,016	1,990,431
7/8. Percentage to Increase or Improve Services* [5] / [6] <i>(for LCAP entry)</i>		20.88%	26.64%	25.99%	23.95%

*percentage by which services for unduplicated students must be increased or improved over services provided for all students
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding

INCREASE OR IMPROVE SERVICES

	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 270,339	\$ 356,177	\$ 392,374	\$ 377,224
Current year Percentage to Increase or Improve Services	20.88%	26.64%	25.99%	23.95%

LOCAL CONTROL FUNDING FORMULA

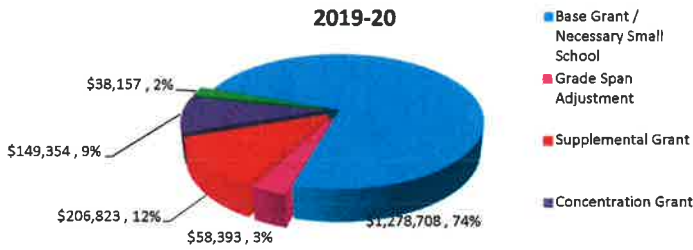
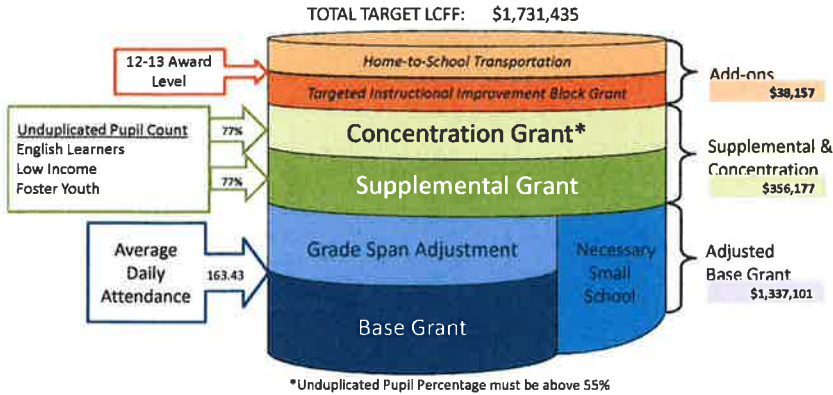
NOTE: Charts provided on the Graphs tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). The Graphs tab remains unprotected to allow editing for local standards.

2019-20

Components of LCFF Target Entitlement

	2019-20	
Base Grant / Necessary Small School	\$ 1,278,708	163.43 ADA
Grade Span Adjustment	\$ 58,393	
Supplemental Grant	\$ 206,823	77%
Concentration Grant	\$ 149,354	77%
Add-ons (TIIBG & Transportation)	\$ 38,157	
Total	\$ 1,731,435	

Change the fiscal year here to update all of the charts and graphics on this page that only display a single fiscal year.

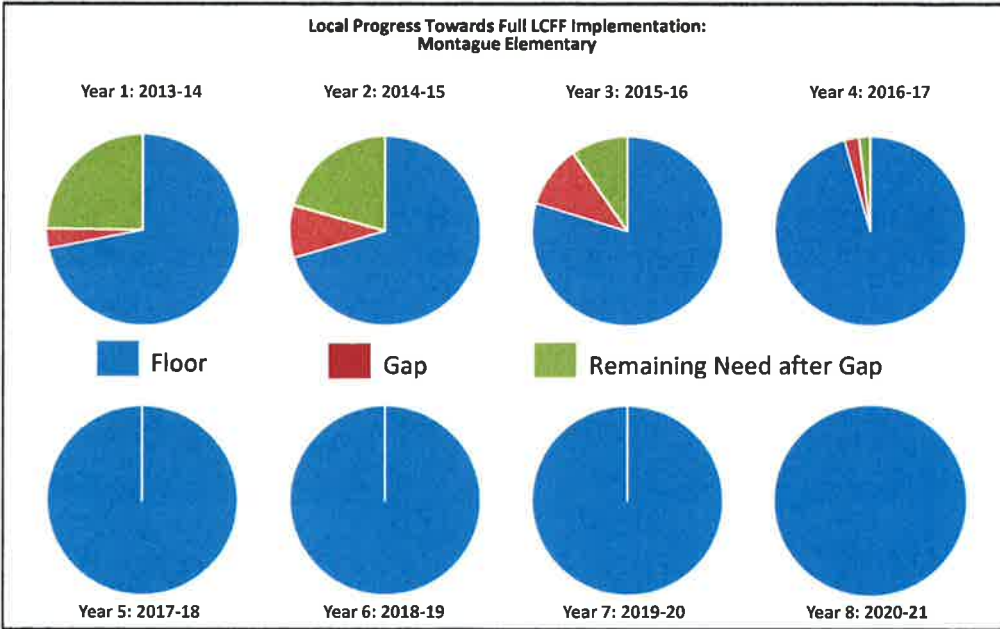


Component	Target	Floor	Funded
Base + Grade Span Adj.	\$ 1,337,101		
Supplemental & Concentration	\$ 356,177		
Revenue Limit / Necessary Small School		\$ 826,503	
Categoricals		\$ 244,452	
TIIG + Transp.	\$ 38,157	\$ 38,157	
PY Gap		\$ 396,198	
Target			\$ 1,731,435
			\$ -



LOCAL CONTROL FUNDING FORMULA

Summary of Funding									
	Year 1 2013-14	Year 2 2014-15	Year 3 2015-16	Year 4 2016-17	Year 5 2017-18	Year 6 2018-19	Year 7 2019-20	Year 8 2020-21	Year 9 2021-22
Target	\$ 1,639,214	\$ 1,890,566	\$ 1,925,702	\$ 1,726,480	\$ 1,491,025	\$ 1,603,413	\$ 1,731,435	\$ 1,940,016	\$ 1,990,431
Floor	1,177,435	1,331,189	1,535,685	1,650,135	1,492,517	1,505,310	1,505,310	1,619,105	1,633,619
Remaining Need (Before Gap)	461,779	559,377	390,017	76,345	(1,492)	98,103	226,125	320,911	356,812
Current Year Gap Funding	55,421	168,709	204,984	42,812	-	-	-	-	-
Remaining Need after Gap (informational only)	406,358	390,668	185,033	33,533	-	-	-	-	-



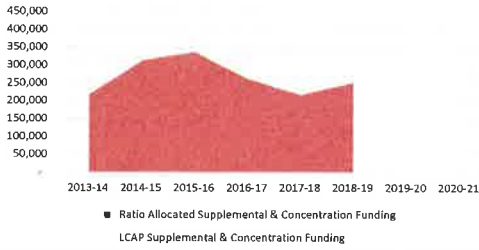
Ratio Allocation of Phase-In Funding									
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Target	\$ 1,639,214	\$ 1,890,566	\$ 1,925,702	\$ 1,726,480	\$ 1,491,025	\$ 1,603,413	\$ 1,731,435	\$ 1,940,016	\$ 1,990,431
Less: add-ons (TIIG, Transp.)	38,157	38,157	38,157	38,157	38,157	38,157	38,157	38,157	38,157
Target less add-ons	\$ 1,601,057	\$ 1,852,409	\$ 1,887,545	\$ 1,688,323	\$ 1,452,868	\$ 1,565,256	\$ 1,693,278	\$ 1,901,859	\$ 1,952,274
Floor & Gap	\$ 1,232,856	\$ 1,499,898	\$ 1,740,669	\$ 1,692,947	\$ 1,492,517	\$ 1,505,310	\$ 1,505,310	\$ 1,619,105	\$ 1,633,619
Less: add-ons (TIIG, Transp.)	38,157	38,157	38,157	38,157	38,157	38,157	38,157	38,157	38,157
Floor & Gap less add-ons	\$ 1,194,699	\$ 1,461,741	\$ 1,702,512	\$ 1,654,790	\$ 1,454,360	\$ 1,467,153	\$ 1,467,153	\$ 1,580,948	\$ 1,595,462
Funding Ratio	74.62%	78.91%	90.20%	98.01%	100.00%	93.73%	86.65%	83.13%	81.72%
Target Funding	\$ 1,639,214	\$ 1,890,566	\$ 1,925,702	\$ 1,726,480	\$ 1,491,025	\$ 1,603,413	\$ 1,731,435	\$ 1,940,016	\$ 1,990,431
Adjusted Base Grant	1,307,572	1,454,798	1,512,832	1,420,083	1,234,907	1,294,917	1,337,101	1,509,485	1,575,050
Supplemental Funding	186,591	227,909	225,926	188,218	159,303	178,983	206,823	230,709	231,532
Concentration Funding	106,894	169,702	148,787	80,022	58,658	91,356	149,354	161,665	145,692
Add-ons (TIIG, Transp.)	38,157	38,157	38,157	38,157	38,157	38,157	38,157	38,157	38,157

Component Allocation During Phase-In									
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Phase-in Funding	\$ 1,232,856	\$ 1,499,898	\$ 1,740,669	\$ 1,692,947	\$ 1,491,025	\$ 1,505,310	\$ 1,505,310	\$ 1,619,105	\$ 1,633,619
Ratio* Allocated Components:	74.62%	78.91%	90.20%	98.01%	100.00%	93.73%	86.65%	83.13%	81.72%
Adjusted Base Grant	\$ 975,702	\$ 1,147,985	\$ 1,364,532	\$ 1,391,878	\$ 1,234,907	\$ 1,213,758	\$ 1,158,541	\$ 1,254,781	\$ 1,287,182
Supplemental Funding	139,233	179,844	203,779	184,480	159,303	167,765	179,203	191,780	189,216
Concentration Funding	79,764	133,912	134,202	78,433	58,658	85,630	129,409	134,386	119,064
Add-ons (TIIG, Transp.)	38,157	38,157	38,157	38,157	38,157	38,157	38,157	38,157	38,157
Ratio Allocated Supplemental & Concentration Funding	218,997	313,756	337,880	262,912	217,961	253,395	308,612	326,167	308,280
Ratio Allocated Supplemental & Concentration Funding Change	94,759	24,225	(75,068)	(44,951)	35,434	55,217	17,554	(17,887)	
LCAP Percentage to Increase or Improve Services Allocated Components:									
Adjusted Base Grant	\$ 1,499,898	\$ 1,740,669	\$ 1,692,947	\$ 1,491,025	\$ 1,234,971	\$ 1,149,133	\$ 1,226,731	\$ 1,256,395	
LCAP Supplemental & Concentration Funding	Per approved LCAP				270,339	356,177	392,374	377,224	
Add-ons (TIIG, Transp.)	38,157	38,157	38,157	38,157	38,157	38,157	38,157	38,157	
LCAP Supplemental & Concentration Funding Change					270,339	85,838	36,197	(15,150)	

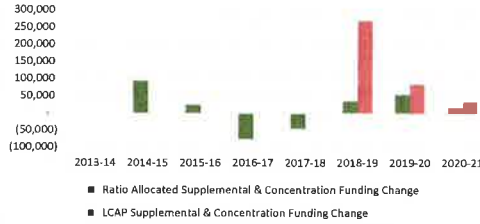
*Ratio allocation represents one computational methodology to disaggregate phase-in funding into comparable target funding categories. The state has not adopted a standard methodology, and demonstrated methodology is not intended to be used as an official basis.

LOCAL CONTROL FUNDING FORMULA

Supplemental & Concentration Phase-In



Change in Allocated Supplemental & Concentration Funding



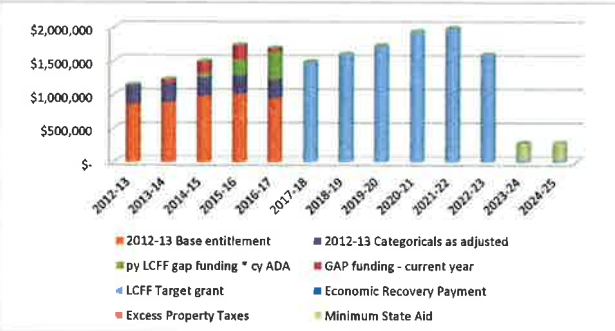
If LCAP Supplemental & Concentration funding appears low when compared to Ratio Allocated Supplemental & Concentration funding, verify that all appropriate services provided to benefit Unduplicated Pupils Count students above general services is included on Step 2 of the LCAP calculation. **Tip: Give the district credit for existing services it continues to provide in the LCAP calculation.**

		Minimum Proportionality Analysis									
		2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22		
Base		\$ 1,499,898	\$ 1,740,669	\$ 1,692,947	\$ 1,491,025	\$ 1,333,074	\$ 1,375,258	\$ 1,547,642	\$ 1,613,207		
S&C	Per Approved LCAP	\$ -	\$ -	\$ -	\$ -	\$ 270,339	\$ 356,177	\$ 392,374	\$ 377,224		
Total		\$ 1,499,898	\$ 1,740,669	\$ 1,692,947	\$ 1,491,025	\$ 1,603,413	\$ 1,731,435	\$ 1,940,016	\$ 1,990,431		

Base vs Supplemental/Concentration Allocation



	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Excess Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Target grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,491,025	\$ 1,603,413	\$ 1,731,435	\$ 1,940,016	\$ 1,990,431
GAP funding - current year	\$ -	\$ 55,421	\$ 168,709	\$ 204,984	\$ 42,812	\$ -	\$ -	\$ -	\$ -	\$ -
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ 61,156	\$ 236,624	\$ 414,187	\$ -	\$ -	\$ -	\$ -	\$ -
2012-13 Categoricals as adjusted	\$ 282,609	\$ 282,609	\$ 282,609	\$ 282,609	\$ 282,609	\$ -	\$ -	\$ -	\$ -	\$ -
2012-13 Base entitlement	\$ 866,707	\$ 894,826	\$ 987,424	\$ 1,016,452	\$ 953,339	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Purpose Funding	\$ 1,149,316	\$ 1,232,856	\$ 1,499,898	\$ 1,740,669	\$ 1,692,947	\$ 1,491,025	\$ 1,603,413	\$ 1,731,435	\$ 1,940,016	\$ 1,990,431
Calculator tab: Recap total LCFF Proof	\$ 1,149,316	\$ 1,232,856	\$ 1,499,898	\$ 1,740,669	\$ 1,692,947	\$ 1,491,025	\$ 1,603,413	\$ 1,731,435	\$ 1,940,016	\$ 1,990,431
	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE

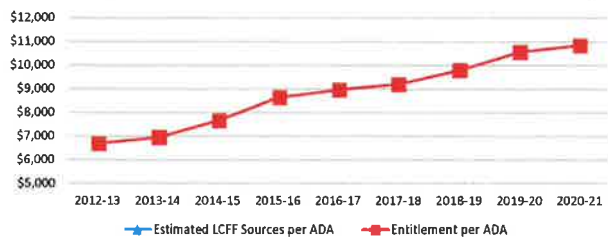


LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

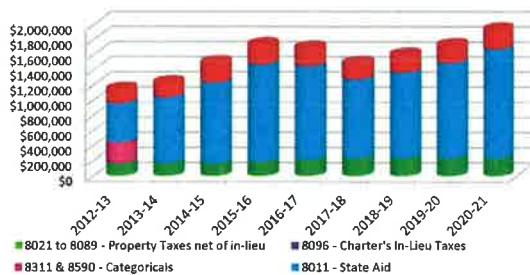
LOCAL CONTROL FUNDING FORMULA

LCFF Entitlement per ADA

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Funded ADA	171.38	176.94	195.25	200.99	188.51	161.72	163.43	163.43	178.64	180.58
Estimated LCFF Sources per ADA	\$ 6,706.24	\$ 6,967.65	\$ 7,681.94	\$ 8,660.48	\$ 8,980.67	\$ 9,219.79	\$ 9,811.01	\$ 10,594.35	\$ 10,859.92	\$ 11,022.43
Net Change per ADA		\$ 261.41	\$ 714.29	\$ 978.54	\$ 320.20	\$ 239.12	\$ 591.21	\$ 783.34	\$ 265.57	\$ 162.51
Net Percent Change		3.90%	10.25%	12.74%	3.70%	2.66%	6.41%	7.98%	2.51%	1.50%
Estimated LCFF Entitlement per ADA	\$ 6,706.24	\$ 6,967.65	\$ 7,681.94	\$ 8,660.48	\$ 8,980.67	\$ 9,219.79	\$ 9,811.01	\$ 10,594.35	\$ 10,859.92	\$ 11,022.43
Net Change per ADA		\$ 261.41	\$ 714.29	\$ 978.54	\$ 320.20	\$ 239.12	\$ 591.21	\$ 783.34	\$ 265.57	\$ 162.51
Net Percent Change		3.90%	10.25%	12.74%	3.70%	2.66%	6.41%	7.98%	2.51%	1.50%



	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Components of LCFF By Object Code										
8011 - State Aid	\$ 513,924	\$ 871,992	\$ 1,067,160	\$ 1,288,640	\$ 1,237,517	\$ 1,042,462	\$ 1,130,527	\$ 1,258,549	\$ 1,445,160	\$ 1,492,772
8011 - Fair Share	-	-	-	-	-	-	-	-	-	-
8311 & 8590 - Categoricals	282,609	-	-	-	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	186,485	189,014	264,303	263,516	239,555	211,747	236,070	236,070	258,040	260,843
Local Revenue Sources:										
8021 to 8089 - Property Taxes net of in-lieu	166,298	171,850	168,435	188,513	215,875	236,816	236,816	236,816	236,816	236,816
8096 - Charter's In-Lieu Taxes	-	-	-	-	-	-	-	-	-	-
TOTAL FUNDING	\$ 1,149,316	\$ 1,232,856	\$ 1,499,898	\$ 1,740,669	\$ 1,692,947	\$ 1,491,025	\$ 1,603,413	\$ 1,731,435	\$ 1,940,016	\$ 1,990,431
8012 - EPA Receipts	\$ 184,168	\$ 189,631	\$ 265,253	\$ 261,467	\$ 240,858	\$ 213,138	\$ 236,175	\$ 236,070	\$ 258,040	\$ 260,843
Excess Taxes	-	-	-	-	-	-	-	-	-	-
EPA in excess to LCFF Funding	-	-	-	-	-	-	-	-	-	-



LCFF Entitlement
Excess Taxes
Minimum EPA
Proof Total all Sources

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
LCFF Entitlement	\$ 1,149,316	\$ 1,232,856	\$ 1,499,898	\$ 1,740,669	\$ 1,692,947	\$ 1,491,025	\$ 1,603,413	\$ 1,731,435	\$ 1,940,016	\$ 1,990,431
Excess Taxes	-	-	-	-	-	-	-	-	-	-
Minimum EPA	-	-	-	-	-	-	-	-	-	-
Proof Total all Sources	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE	TRUE