



2019-20 Adopted Budget

June 18, 2019

La Mesa-Spring Valley Schools
4750 Date Avenue
La Mesa, California 91942
(619) 668-5700, <http://lmsvschools.org>

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About La Mesa-Spring Valley Schools

La Mesa-Spring Valley Schools is a high-performing school district located just east of San Diego. The District is committed to high student performance embedded in a culture of quality and continuous improvement. We embrace diversity. Collaboration is valued among all stakeholder groups and the interest-based process is used as the core for problem solving. The District covers 26 square miles and serves 12,111 pupils (not including preschool) with 16 elementary schools (grades K-6), one middle school (grades 7-8), one literacy academy (grades K-3), and three specialty academies (grades 4-8). The District employs just over 2,000 people with an annual general fund budget of approximately \$135 million.

Board of Education

Jim Long	Board President
Dr. Emma Turner	Board Vice President
Rebecca McRae	Board Clerk
Megan Epperson	Board Member
Charda Fontenot	Board Member

District Administration

David Feliciano	Superintendent
Jennifer Nerat	Assistant Superintendent, Business Services
Tina Sardina	Assistant Superintendent, Human Resources
Guido Magliato	Assistant Superintendent, Learning Support
Deann Ragsdale	Assistant Superintendent, Student Supports
Meg Jacobsen	Executive Director, Innovation and Engagement

Our Purpose

To inspire learning and respect

Our Vision

La Mesa-Spring Valley Schools is a community of life-long learners who engage in continuous improvement and contribute positively to a global society, within a safe learning environment.

Our Principles

In order to achieve work purposefully and realize our vision we must:

- Make decisions based upon the best interest of all children.
- Honor individuality and diversity.
- Act with integrity.
- Partner with the community.
- Strive for excellence.
- Establish, measure and hold ourselves accountable to appropriate goals.
- Communicate effectively.
- Develop well-rounded learners.
- Explore a sense of possibility.
- Use resources wisely.

Communities We Serve

Communities served include the City of La Mesa, a portion of the City of El Cajon, and the unincorporated communities of Mt. Helix, Casa de Oro, and Spring Valley, all within San Diego County.

Schools

16	Elementary Schools	(Grades K-6)
1	Middle School	(Grades 7-8)
1	K-3 Academy	(Grades K-3)
3	4-8 Academies	(Grades 4-8)

District Enrollment

All Schools	12,111
Grades K-3	5,351
Grades 4-8	6,760

Average Class Size

Grades K-3	26 to 1
Grades 4-8	29 to 1

Student Ethnicity

Hispanic	49%
White	28%
African American	9%
Two or More Races	8%
Asian	3%
Other	3%

Percentage of Unduplicated Pupils: 61%

The term "unduplicated pupils" refers to students who are English learners, meet income or categorical eligibility requirements for free or reduced-price meals, or are foster youth. The term unduplicated means that each pupil is counted only once even if the pupil meets more than one of these criteria.

About the Adopted Budget

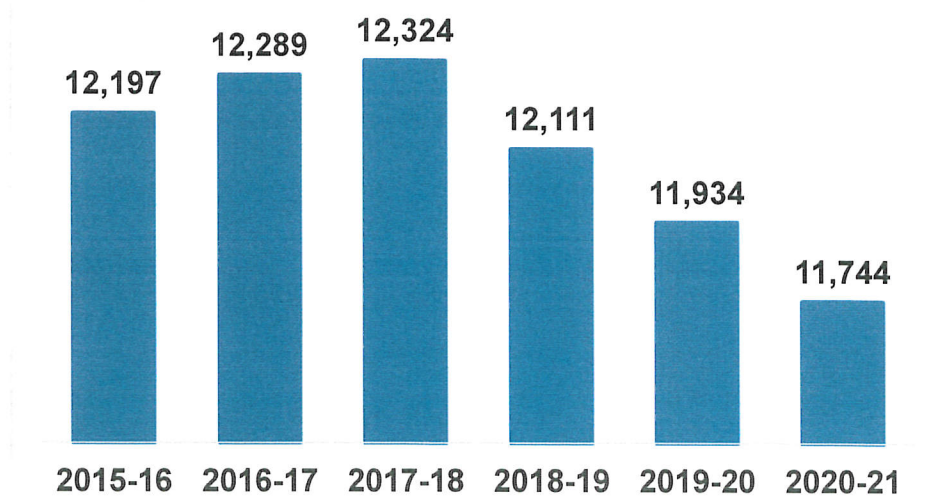
According to Education Codes 42127 and 52062, on or before July 1 of each year, the governing board of each school district must hold a public hearing on the budget to be adopted for the subsequent fiscal year and adopt a budget. The county superintendent of schools shall approve, conditionally approve, or disapprove the adopted budget for each school district. The Local Control Accountability Plan must be adopted at the same meeting.

Enrollment, Attendance, Demographics

Enrollment

District enrollment is projected to decline to 11,934 in the 2019-20 school year; and continue to decline in the 2020-21 school year.

District Enrollment History

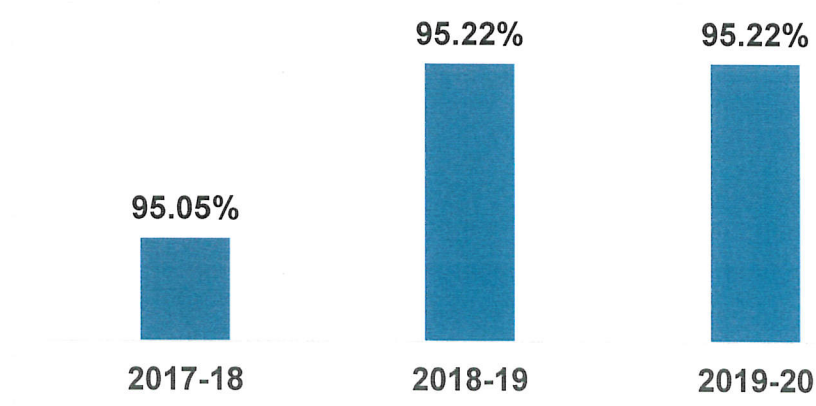


Average Daily Attendance (ADA) Percentage

ADA is the average number of pupils in attendance on a daily basis. Almost all District revenues and grants are based on ADA. The ADA percentage is the annual ADA divided by enrollment.

ADA is projected to remain flat at 95% in the 2019-20 school year; however, the District is actively working with its school communities to bring the average back up to 96%, and has seen progress in attaining this goal over the last year. The average elementary school district ADA percentage is 96% statewide.

District ADA History



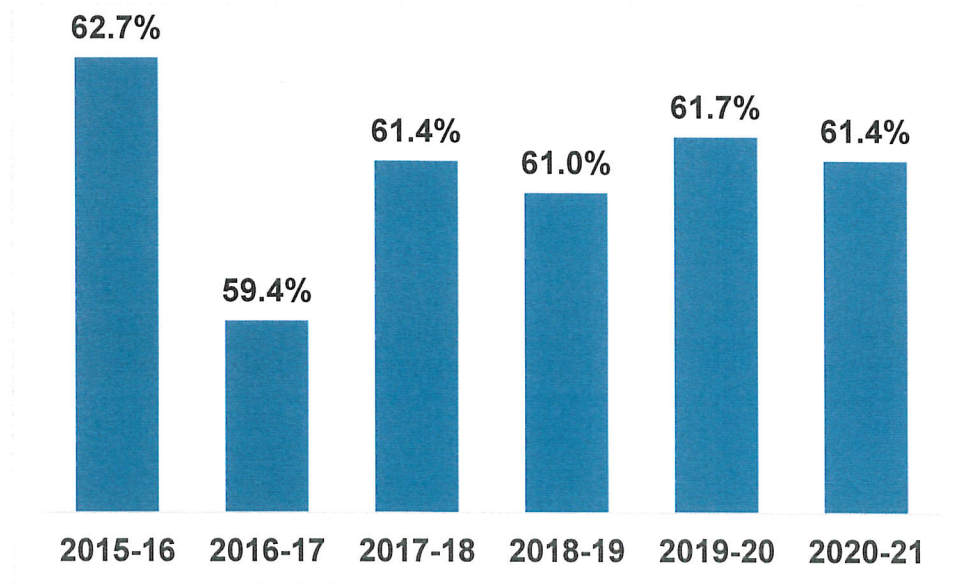
Unduplicated Pupils

The term “unduplicated pupils” refers to students who are English learners, meet income or categorical eligibility requirements for free or reduced-price meals, or are foster youth. The term unduplicated means that each pupil is counted only once even if the pupil meets more than one of these criteria.

The percentage of unduplicated pupils is the number of unduplicated pupils divided by total enrollment in the current year. Local Control Funding Formula (LCFF) Supplemental and Concentration grant totals are calculated using a three-year rolling average of unduplicated pupils enrolled in the District.

The District’s current percentage of unduplicated pupils is 61%.

District Unduplicated Pupil Percentage History



Local Control Funding Formula

The LCFF replaced California's nearly half-century-old school finance system (Revenue Limits) with one that aims to provide local control as well as greater transparency and fairness. Under the LCFF, school districts receive a uniform base grant, increased by the annual Cost-of-Living-Adjustment (COLA), adjusted by grade level, plus additional funds for pupils with greater educational needs, defined as low-income, English learner and foster youth pupils (unduplicated pupils). Districts receive an additional 20 percent per student "supplemental" grant based on the number of unduplicated pupils. Districts in which these pupils make up at least 55 percent of enrollment are entitled to a "concentration" grant, an additional 50 percent of the base grant for each unduplicated pupil above the 55 percent threshold.

Local Control and Accountability Plans

While the LCFF gives districts wide discretion to spend their base funding as they choose, they must use supplemental and concentration funds to increase or improve services for unduplicated pupils over services provided for all pupils. Use of LCFF funds are guided by a Local Control and Accountability Plan (LCAP), which is developed and adopted by each individual school district.

Phased Implementation

The LCFF is fully funded in the current fiscal year after a phased implementation which began in 2013-14.

Key Terms

Base Grant

Every district will receive the same base grant for each student, depending on his or her grade level. The base grant is adjusted by the COLA each year. The K-3 base grant is adjusted up by 10.4 percent as an incentive to implement class-size reduction (CSR). This is referred to as the "grade span adjustment." Districts will receive less funding for pupils in middle grades than for those in elementary after grade span adjustments.

Supplemental and Concentration Grants

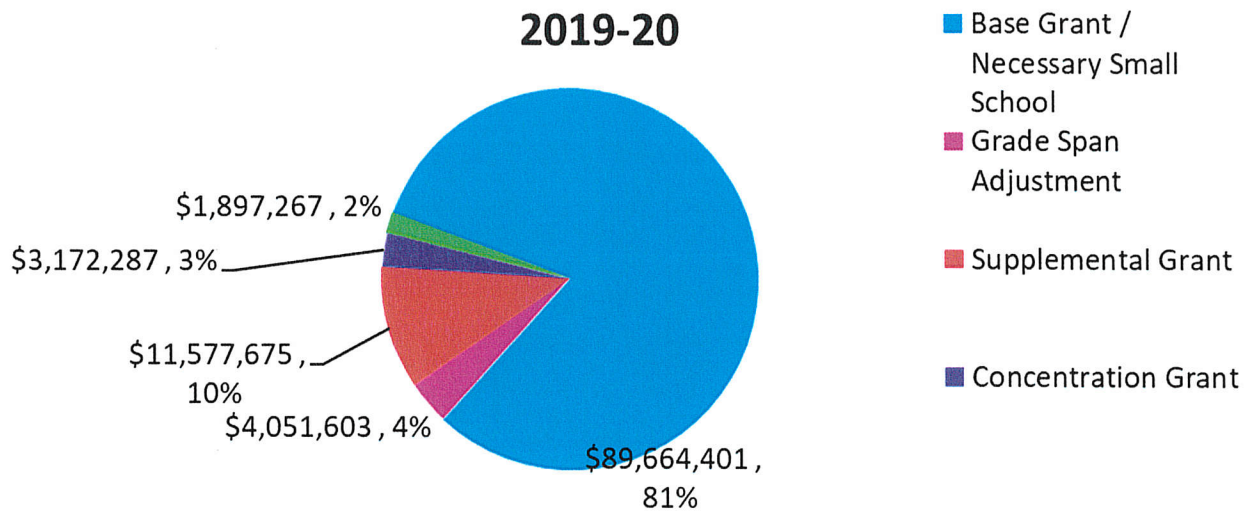
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Add-ons

- Home-to-school transportation
- Targeted Instructional Improvement Block Grant (TIIBG)
(Districts continue to receive transportation and Targeted Instructional Improvement Block Grant funds at the 2012-13 level.)

2019-20 LCFF Components

The following chart illustrates the District's actual funding per LCFF component in the current fiscal year.



About SACS Reporting

Local educational agencies (LEAs) throughout the State of California are required to submit a series of reports and data to the California Department of Education (CDE). In 1997, a standardized account code structure (SACS) was developed and implemented over the next seven years by all LEAs. At the same time, the SACS Financial Reporting Software was developed to accommodate SACS accounting. The use of SACS and the SACS Financial Reporting Software helps facilitate consistency among LEAs in recording and reporting financial information. Specifically, the SACS software:

- Improves financial data collection, reporting, transmission, accuracy, and comparability.
- Reduces the administrative burden on LEAs in preparing required financial reports.
- Helps meet federal reporting guidelines.
- Ensures LEAs' compliance with generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board (GASB).
- Provides a framework to follow the flow of educational funds.
- Provides better information for use by those interested in school finance.

The Reporting Process

The SACS reporting process begins with the LEA recording its financial information using some form of computerized system. The LEA transfers the information, either manually or electronically, from that system to the CDE SACS Financial Reporting Software. Additionally, the LEA manually enters certain supplemental information not already contained within their computerized financial system (such as committed/assigned portions of ending fund balance). At this point, the LEA reviews the data for accuracy and completeness according to the technical review specifications established by the CDE. Once the data has passed the technical review checks and/or valid exceptions have been properly documented within the SACS software, reports are printed and signed by the LEA representative, and the data is exported. These items are then forwarded to the LEA's reviewing agency, the COE. The reviewing agency's process of resolving exceptions varies by agency, but the process generally involves an interactive dialogue between the LEA and the reviewing agency.

Source: SACS2015 Software User Guide, May 2015

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: 4750 Date Avenue La Mesa CA 91942

Place: 4750 Date Avenue La Mesa CA 919

Date: May 30, 2019

Date: June 04, 2019

Time: 06:00 PM

Adoption Date: June 18, 2019

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Seth Boomgarden

Telephone: 619-668-5700 ext. 6404

Title: Director Fiscal Services

E-mail: seth.boomgarden@lmsvds.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> 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
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> 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
		<ul style="list-style-type: none"> Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 18, 2019	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

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	108,446,450.00	655,849.00	109,102,299.00	110,363,233.00	655,849.00	111,019,082.00	1.8%
2) Federal Revenue		8100-8299	140,391.29	6,593,884.76	6,734,276.05	3.00	6,290,964.70	6,290,967.70	-6.6%
3) Other State Revenue		8300-8599	4,340,188.40	7,138,755.80	11,478,944.20	2,078,161.10	6,528,250.52	8,606,411.62	-25.0%
4) Other Local Revenue		8600-8799	1,750,386.51	6,637,671.52	8,388,058.03	1,054,659.84	7,150,628.46	8,205,288.30	-2.2%
5) TOTAL REVENUES			114,677,416.20	21,026,161.08	135,703,577.28	113,496,056.94	20,625,692.68	134,121,749.62	-1.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	47,281,887.90	13,410,863.35	60,692,751.25	46,123,131.06	13,775,812.03	59,898,943.09	-1.3%
2) Classified Salaries		2000-2999	14,922,136.57	8,251,112.26	23,173,248.83	14,369,852.99	8,555,629.13	22,925,482.12	-1.1%
3) Employee Benefits		3000-3999	21,645,832.41	13,697,743.94	35,343,576.35	22,093,523.94	14,686,630.71	36,780,154.65	4.1%
4) Books and Supplies		4000-4999	2,790,835.29	1,730,546.73	4,521,382.02	3,128,300.79	1,326,632.64	4,454,933.43	-1.5%
5) Services and Other Operating Expenditures		5000-5999	6,394,145.95	2,735,497.74	9,129,643.69	6,621,427.88	2,955,694.71	9,577,122.59	4.9%
6) Capital Outlay		6000-6999	424,105.82	225,926.09	650,031.91	104,200.00	372,000.00	476,200.00	-26.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	532,746.88	119,078.65	651,825.53	531,346.88	33,598.57	564,945.45	-13.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(232,934.68)	203,214.04	(29,720.64)	(200,575.61)	188,921.02	(11,654.59)	-60.8%
9) TOTAL EXPENDITURES			93,758,756.14	40,373,982.80	134,132,738.94	92,771,207.93	41,894,918.81	134,666,126.74	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			20,918,660.06	(19,347,821.72)	1,570,838.34	20,724,849.01	(21,269,226.13)	(544,377.12)	-134.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	60,115.04	0.00	60,115.04	51,275.86	0.00	51,275.86	-14.7%
a) Transfers In									
b) Transfers Out		7600-7629	1,107,730.26	0.00	1,107,730.26	1,090,568.26	0.00	1,090,568.26	-1.5%
2) Other Sources/Uses		8930-8979	14,002.11	0.00	14,002.11	0.00	0.00	0.00	-100.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(19,848,110.05)	19,848,110.05	0.00	(20,950,744.52)	20,950,744.52	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(20,881,723.16)	19,848,110.05	(1,033,613.11)	(21,990,036.92)	20,950,744.52	(1,039,292.40)	0.5%

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)			36,936.90	500,288.33	537,225.23	(1,265,187.91)	(318,481.61)	(1,583,669.52)	-394.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	8,474,527.32	171,559.67	8,646,086.99	8,511,464.22	671,848.00	9,183,312.22	6.2%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			8,474,527.32	171,559.67	8,646,086.99	8,511,464.22	671,848.00	9,183,312.22	6.2%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			8,474,527.32	171,559.67	8,646,086.99	8,511,464.22	671,848.00	9,183,312.22	6.2%
e) Adjusted Beginning Balance (F1c + F1d)			8,511,464.22	671,848.00	9,183,312.22	7,246,276.31	353,366.39	7,599,642.70	-17.2%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	60,900.00	0.00	60,900.00	60,900.00	0.00	60,900.00	0.0%
Revolving Cash		9712	115,793.00	0.00	115,793.00	115,793.00	0.00	115,793.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	671,848.00	671,848.00	0.00	353,366.39	353,366.39	-47.4%
b) Restricted									
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	4,277,557.14	0.00	4,277,557.14	2,996,882.46	0.00	2,996,882.46	-29.9%
5% Board Reserve Policy	0000	9780				2,715,133.90		2,715,133.90	
Reserve for Enrollment Uncertainty	0000	9780				281,748.56		281,748.56	
Reserve for Enrollment Uncertainty	0000	9780	1,572,747.76		1,572,747.76				
5% Board Reserve Policy	0000	9780	2,704,809.38		2,704,809.38				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,057,214.08	0.00	4,057,214.08	4,072,700.85	0.00	4,072,700.85	0.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			0.00	0.00	0.00				
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	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL LIABILITIES			0.00	0.00	0.00				
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)	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)	
	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)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	59,238,311.00	0.00	59,238,311.00	61,508,585.00	0.00	61,508,585.00	3.8%
Education Protection Account State Aid - Current Year		8012	16,837,563.00	0.00	16,837,563.00	16,534,440.00	0.00	16,534,440.00	-1.8%
State Aid - Prior Years		8019	38,202.00	0.00	38,202.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	203,870.00	0.00	203,870.00	203,870.00	0.00	203,870.00	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	30,881,272.00	0.00	30,881,272.00	30,881,272.00	0.00	30,881,272.00	0.0%
Unsecured Roll Taxes		8042	961,850.00	0.00	961,850.00	961,850.00	0.00	961,850.00	0.0%
Prior Years' Taxes		8043	(6,787.00)	0.00	(6,787.00)	(6,787.00)	0.00	(6,787.00)	0.0%
Supplemental Taxes		8044	1,320,826.00	0.00	1,320,826.00	1,320,826.00	0.00	1,320,826.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(114,331.00)	0.00	(114,331.00)	(114,331.00)	0.00	(114,331.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	744,509.00	0.00	744,509.00	744,509.00	0.00	744,509.00	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			110,105,285.00	0.00	110,105,285.00	112,034,234.00	0.00	112,034,234.00	1.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,658,835.00)	0.00	(1,658,835.00)	(1,671,001.00)	0.00	(1,671,001.00)	0.7%
Property Taxes Transfers		8097	0.00	655,849.00	655,849.00	0.00	655,849.00	655,849.00	0.0%

Description	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES	108,446,450.00	655,849.00	109,102,299.00	110,363,233.00	655,849.00	111,019,082.00	1.8%
FEDERAL REVENUE							
Maintenance and Operations	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	0.00	2,703,281.00	2,703,281.00	0.00	2,703,281.00	2,703,281.00	0.0%
Special Education Discretionary Grants	0.00	157,280.00	157,280.00	0.00	231,184.32	231,184.32	47.0%
Child Nutrition Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	2.46	0.00	2.46	3.00	0.00	3.00	22.0%
FEIMA	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	0.00	25,918.00	25,918.00	0.00	26,027.79	26,027.79	0.4%
Pass-Through Revenues from Federal Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic		2,611,477.96	2,611,477.96		2,466,279.00	2,466,279.00	-5.6%
Title I, Part D, Local Delinquent Programs		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction		397,056.00	397,056.00		345,944.43	345,944.43	-12.9%
Title III, Part A, Immigrant Student Program		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		380,463.80	380,463.80			210,195.61	210,195.61	-44.8%
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									
Other NCLB / Every Student Succeeds Act		8290		168,408.00	168,408.00			161,183.75	161,183.75	-4.3%
Career and Technical Education	3500-3599	8290		0.00	0.00			0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	140,388.83	150,000.00	290,388.83	0.00	146,868.80	146,868.80	146,868.80	-49.4%
TOTAL, FEDERAL REVENUE			140,391.29	6,593,884.76	6,734,276.05	3.00	6,290,964.70	6,290,967.70	6,290,967.70	-6.6%
OTHER STATE REVENUE										
Other State Apportionments										
ROC/P Entitlement	6360	8319		0.00	0.00			0.00	0.00	0.0%
Prior Years										
Special Education Master Plan	6500	8311		0.00	0.00			0.00	0.00	0.0%
Current Year										
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	749,696.00	749,696.00	0.00	728,334.05	728,334.05	728,334.05	-2.8%
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		8520		0.00	0.00			0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,511,050.00	0.00	2,511,050.00	370,082.32	370,082.32	0.00	370,082.32	-85.3%
Lottery - Unrestricted and Instructional Materials		8560	1,784,941.40	671,370.62	2,456,312.02	1,708,078.78	599,524.34	2,307,603.12	2,307,603.12	-6.1%
Tax Relief Subventions										
Restricted Levies - Other										
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00			0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00			0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00			0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.00	0.0%
All Other State Revenue	All Other	8590	44,197.00	5,717,689.18	5,761,886.18	0.00	5,200,392.13	5,200,392.13	5,200,392.13	-9.7%
TOTAL, OTHER STATE REVENUE			4,340,188.40	7,138,755.80	11,478,944.20	2,078,161.10	6,528,250.52	8,606,411.62	8,606,411.62	-25.0%

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)	
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									
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	23,447.33	23,447.33	0.00	47,000.00	47,000.00	100.4%
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	2,179.27	0.00	2,179.27	500.00	0.00	500.00	-77.1%
Leases and Rentals		8650	106,592.50	0.00	106,592.50	90,000.00	0.00	90,000.00	-15.6%
Interest		8660	538,082.03	0.00	538,082.03	466,000.00	0.00	466,000.00	-13.4%
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	339,838.63	1,100,313.69	1,440,152.32	253,499.84	1,067,139.83	1,320,639.67	-8.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	16,161.00	0.00	16,161.00	16,160.00	0.00	16,160.00	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	747,533.08	58,204.50	805,737.58	228,500.00	0.00	228,500.00	-71.6%
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		5,455,706.00	5,455,706.00		6,036,488.63	6,036,488.63	10.6%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,750,386.51	6,637,671.52	8,388,058.03	1,054,659.84	7,150,628.46	8,205,288.30	-2.2%
TOTAL, REVENUES			114,677,416.20	21,026,161.08	135,703,577.28	113,496,056.94	20,625,692.68	134,121,749.62	-1.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	40,846,536.41	8,371,777.48	49,218,313.89	40,289,462.74	8,297,128.03	48,586,590.77	-1.3%
Certificated Pupil Support Salaries		1200	1,045,587.29	4,340,723.10	5,386,310.39	930,814.18	4,437,073.59	5,367,887.77	-0.3%
Certificated Supervisors' and Administrators' Salaries		1300	4,634,375.52	671,691.92	5,306,067.44	4,246,641.05	695,475.28	4,942,116.33	-6.9%
Other Certificated Salaries		1900	755,388.68	26,670.85	782,059.53	656,213.09	346,135.13	1,002,348.22	28.2%
TOTAL, CERTIFICATED SALARIES			47,281,887.90	13,410,863.35	60,692,751.25	46,123,131.06	13,775,812.03	59,898,943.09	-1.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	331,619.11	5,093,692.19	5,425,311.30	130,927.16	5,312,417.10	5,443,344.26	0.3%
Classified Support Salaries		2200	5,457,494.75	1,924,723.19	7,382,217.94	5,188,599.62	2,018,246.40	7,206,846.02	-2.4%
Classified Supervisors' and Administrators' Salaries		2300	1,669,407.00	300,402.96	1,969,809.96	1,615,286.73	295,897.55	1,911,184.28	-3.0%
Clerical, Technical and Office Salaries		2400	6,125,875.13	221,882.76	6,347,757.89	6,168,176.04	184,957.22	6,353,133.26	0.1%
Other Classified Salaries		2900	1,337,740.58	710,411.16	2,048,151.74	1,266,863.44	744,110.86	2,010,974.30	-1.8%
TOTAL, CLASSIFIED SALARIES			14,922,136.57	8,251,112.26	23,173,248.83	14,369,852.99	8,555,629.13	22,925,482.12	-1.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,544,821.40	7,078,400.70	14,623,222.10	7,849,506.11	7,261,742.89	15,111,249.00	3.3%
PERS		3201-3202	2,548,460.67	1,427,062.10	3,975,522.77	2,742,467.09	1,845,506.55	4,587,973.64	15.4%
OASDI/Medicare/Alternative		3301-3302	1,815,746.27	842,113.32	2,657,859.59	1,746,134.30	896,273.35	2,642,407.65	-0.6%
Health and Welfare Benefits		3401-3402	6,744,952.14	3,357,802.63	10,102,754.77	6,638,620.64	3,599,199.25	10,237,819.89	1.3%
Unemployment Insurance		3501-3502	31,370.67	12,401.53	43,772.20	30,092.20	11,401.17	41,493.37	-5.2%
Workers' Compensation		3601-3602	1,221,520.29	431,682.48	1,653,202.77	1,293,249.60	490,263.76	1,783,513.36	7.9%
OPEB, Allocated		3701-3702	1,185,340.73	643.51	1,185,984.24	1,287,542.42	22,531.99	1,310,074.41	10.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	553,620.24	547,637.67	1,101,257.91	505,911.58	559,711.75	1,065,623.33	-3.2%
TOTAL, EMPLOYEE BENEFITS			21,645,832.41	13,697,743.94	35,343,576.35	22,093,523.94	14,686,630.71	36,780,154.65	4.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	29,628.26	700,445.40	730,073.66	29,000.00	599,524.34	628,524.34	-13.9%
Books and Other Reference Materials		4200	11,067.33	12,347.44	23,414.77	1,000.00	0.00	1,000.00	-95.7%
Materials and Supplies		4300	2,308,246.80	945,968.87	3,254,215.67	2,868,000.79	692,108.30	3,560,109.09	9.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	441,892.90	71,785.02	513,677.92	230,300.00	35,000.00	265,300.00	-48.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,790,835.29	1,730,546.73	4,521,382.02	3,128,300.79	1,326,632.64	4,454,933.43	-1.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	295,624.85	156,462.10	452,086.95	236,150.00	226,753.00	462,903.00	2.4%
Dues and Memberships		5300	31,903.73	1,000.00	32,903.73	32,243.00	1,000.00	33,243.00	1.0%
Insurance		5400 - 5450	676,495.62	0.00	676,495.62	809,248.35	0.00	809,248.35	19.6%
Operations and Housekeeping Services		5500	2,717,602.07	0.00	2,717,602.07	2,712,500.00	0.00	2,712,500.00	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,036,472.91	253,014.08	1,289,486.99	1,109,392.00	250,000.00	1,359,392.00	5.4%
Transfers of Direct Costs		5710	(105,739.55)	105,739.55	0.00	(123,630.00)	123,630.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(640,181.86)	(55,000.00)	(695,181.86)	(509,221.00)	(55,000.00)	(564,221.00)	-18.8%
Professional/Consulting Services and Operating Expenditures		5800	1,896,543.50	2,252,975.67	4,149,519.17	1,922,445.53	2,399,311.71	4,321,757.24	4.2%
Communications		5900	485,424.68	21,306.34	506,731.02	432,300.00	10,000.00	442,300.00	-12.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,394,145.95	2,735,497.74	9,129,643.69	6,621,427.88	2,955,694.71	9,577,122.59	4.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	55,866.82	88,447.33	144,314.15	0.00	97,000.00	97,000.00	-32.8%
Buildings and Improvements of Buildings		6200	5,255.00	100,000.00	105,255.00	0.00	100,000.00	100,000.00	-5.0%
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	362,984.00	26,962.08	389,946.08	104,200.00	175,000.00	279,200.00	-28.4%
Equipment Replacement		6500	0.00	10,516.68	10,516.68	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			424,105.82	225,926.09	650,031.91	104,200.00	372,000.00	476,200.00	-26.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	1,400.00	0.00	1,400.00	0.00	0.00	0.00	-100.0%
State Special Schools		7141	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		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221	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	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	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	40,817.50	2,860.27	43,677.77	44,031.04	493.27	44,524.31	1.9%
Other Debt Service - Principal		7439	490,529.38	116,218.38	606,747.76	487,315.84	33,105.30	520,421.14	-14.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			532,746.88	119,078.65	651,825.53	531,346.88	33,598.57	564,945.45	-13.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(203,214.04)	203,214.04	0.00	(188,921.02)	188,921.02	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(29,720.64)	0.00	(29,720.64)	(11,654.59)	0.00	(11,654.59)	-60.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(232,934.68)	203,214.04	(29,720.64)	(200,575.61)	188,921.02	(11,654.59)	-60.8%
TOTAL EXPENDITURES			93,758,756.14	40,373,982.80	134,132,738.94	92,771,207.93	41,894,918.81	134,666,126.74	0.4%

Description	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	60,115.04	0.00	60,115.04	51,275.86	0.00	51,275.86	-14.7%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	60,115.04	0.00	60,115.04	51,275.86	0.00	51,275.86	-14.7%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	1,107,730.26	0.00	1,107,730.26	1,090,568.26	0.00	1,090,568.26	-1.5%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	1,107,730.26	0.00	1,107,730.26	1,090,568.26	0.00	1,090,568.26	-1.5%
OTHER SOURCES/USES							
SOURCES							
State Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments							
Proceeds							
Proceeds from Disposal of Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	14,002.11	0.00	14,002.11	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL SOURCES			14,002.11	0.00	14,002.11	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(19,848,110.05)	19,848,110.05	0.00	(20,950,744.52)	20,950,744.52	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(19,848,110.05)	19,848,110.05	0.00	(20,950,744.52)	20,950,744.52	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(20,881,723.16)	19,848,110.05	(1,033,613.11)	(21,990,036.92)	20,950,744.52	(1,039,292.40)	0.5%

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	108,446,450.00	655,849.00	109,102,299.00	110,363,233.00	655,849.00	111,019,082.00	1.8%
2) Federal Revenue		8100-8299	140,391.29	6,593,884.76	6,734,276.05	3.00	6,290,984.70	6,290,967.70	-6.6%
3) Other State Revenue		8300-8599	4,340,188.40	7,138,755.80	11,478,944.20	2,078,161.10	6,528,250.52	8,606,411.62	-25.0%
4) Other Local Revenue		8600-8799	1,750,386.51	6,637,671.52	8,388,058.03	1,054,659.84	7,150,628.46	8,205,288.30	-2.2%
5) TOTAL REVENUES			114,677,416.20	21,026,161.08	135,703,577.28	113,496,056.94	20,625,692.68	134,121,749.62	-1.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		57,290,215.78	25,771,490.64	83,061,706.42	57,490,143.96	26,803,907.23	84,294,051.19	1.5%
2) Instruction - Related Services	2000-2999		12,719,956.71	2,043,490.84	14,763,447.55	12,388,331.25	2,078,417.92	14,466,749.17	-2.0%
3) Pupil Services	3000-3999		6,486,461.71	6,997,823.59	13,484,285.30	6,064,868.27	7,141,658.31	13,206,526.58	-2.1%
4) Ancillary Services	4000-4999		323,038.45	54,911.70	377,950.15	337,036.30	54,733.40	391,769.70	3.7%
5) Community Services	5000-5999		71,115.52	1,049,416.98	1,120,532.50	13,800.00	1,017,152.37	1,030,952.37	-8.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	74,299.03	49,532.68	123,831.71	New
7) General Administration	7000-7999		6,994,008.13	259,227.08	7,253,235.21	7,038,595.25	243,581.02	7,282,176.27	0.4%
8) Plant Services	8000-8999		8,770,825.07	4,078,543.32	12,849,368.39	8,153,398.77	4,472,337.31	12,625,736.08	-1.7%
9) Other Outgo	9000-9999	Except 7600-7699	1,103,134.77	119,078.65	1,222,213.42	1,210,735.10	33,598.57	1,244,333.67	1.8%
10) TOTAL EXPENDITURES			93,758,756.14	40,373,982.80	134,132,738.94	92,771,207.93	41,894,918.81	134,666,126.74	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			20,918,660.06	(19,347,821.72)	1,570,838.34	20,724,849.01	(21,269,226.13)	(544,377.12)	-134.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	60,115.04	0.00	60,115.04	51,275.86	0.00	51,275.86	-14.7%
b) Transfers Out		7600-7629	1,107,730.26	0.00	1,107,730.26	1,090,568.26	0.00	1,090,568.26	-1.5%
2) Other Sources/Uses									
a) Sources		8930-8979	14,002.11	0.00	14,002.11	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(19,848,110.05)	19,848,110.05	0.00	(20,950,744.52)	20,950,744.52	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(20,881,723.16)	19,848,110.05	(1,033,613.11)	(21,990,036.92)	20,950,744.52	(1,039,292.40)	0.5%

Description	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	36,936.90	500,288.33	537,225.23	(1,265,187.91)	(318,481.61)	(1,583,669.52)	-394.8%
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	8,474,527.32	171,559.67	8,646,086.99	8,511,464.22	671,848.00	9,183,312.22	6.2%
b) Audit Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)	8,474,527.32	171,559.67	8,646,086.99	8,511,464.22	671,848.00	9,183,312.22	6.2%
d) Other Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)	8,474,527.32	171,559.67	8,646,086.99	8,511,464.22	671,848.00	9,183,312.22	6.2%
2) Ending Balance, June 30 (E + F1e)	8,511,464.22	671,848.00	9,183,312.22	7,246,276.31	353,366.39	7,599,642.70	-17.2%
Components of Ending Fund Balance							
a) Nonspendable	60,900.00	0.00	60,900.00	60,900.00	0.00	60,900.00	0.0%
Revolving Cash	1,15,793.00	0.00	1,15,793.00	1,15,793.00	0.00	1,15,793.00	0.0%
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	0.00	671,848.00	671,848.00	0.00	353,366.39	353,366.39	-47.4%
c) Committed							
Stabilization Arrangements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned							
Other Assignments (by Resource/Object)	4,277,557.14	0.00	4,277,557.14	2,996,882.46	0.00	2,996,882.46	-29.9%
5% Board Reserve Policy				2,715,133.90		2,715,133.90	
Reserve for Enrollment Uncertainty				281,748.56		281,748.56	
Reserve for Enrollment Uncertainty	1,572,747.76		1,572,747.76				
5% Board Reserve Policy	2,704,809.38		2,704,809.38				
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	4,057,214.08	0.00	4,057,214.08	4,072,700.85	0.00	4,072,700.85	0.4%
Unassigned/Unappropriated Amount	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

July 1 Budget
 General Fund
 Exhibit: Restricted Balance Detail

37 68197 0000000
 Form 01

La Mesa-Spring Valley
 San Diego County

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
7510	Low-Performing Students Block Grant	671,848.00	353,366.39
Total, Restricted Balance		671,848.00	353,366.39

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	110,363,233.00	1.39%	111,895,303.00	1.16%	113,197,446.00
2. Federal Revenues	8100-8299	3.00	0.00%	3.00	0.00%	3.00
3. Other State Revenues	8300-8599	2,078,161.10	-1.27%	2,051,676.00	0.00%	2,051,676.00
4. Other Local Revenues	8600-8799	1,054,659.84	0.31%	1,057,898.00	0.30%	1,061,092.00
5. Other Financing Sources						
a. Transfers In	8900-8929	51,275.86	0.00%	51,276.00	0.00%	51,276.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(20,950,744.52)	3.29%	(21,639,585.00)	1.88%	(22,045,990.00)
6. Total (Sum lines A1 thru A5c)		92,596,588.28	0.89%	93,416,571.00	0.96%	94,315,503.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				46,123,131.06		45,880,753.00
b. Step & Column Adjustment				645,723.83		642,330.54
c. Cost-of-Living Adjustment						
d. Other Adjustments				(888,101.89)		(887,971.54)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,123,131.06	-0.53%	45,880,753.00	-0.54%	45,635,112.00
2. Classified Salaries						
a. Base Salaries				14,369,852.99		14,391,770.00
b. Step & Column Adjustment				191,119.04		191,410.54
c. Cost-of-Living Adjustment						
d. Other Adjustments				(169,202.03)		(168,524.54)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,369,852.99	0.15%	14,391,770.00	0.16%	14,414,656.00
3. Employee Benefits	3000-3999	22,093,523.94	5.99%	23,416,821.00	1.72%	23,819,347.00
4. Books and Supplies	4000-4999	3,128,300.79	-12.02%	2,752,140.00	2.92%	2,832,502.68
5. Services and Other Operating Expenditures	5000-5999	6,621,427.88	3.34%	6,842,683.00	3.19%	7,060,969.00
6. Capital Outlay	6000-6999	104,200.00	3.05%	107,378.00	2.92%	110,514.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	531,346.88	-28.65%	379,109.00	0.00%	379,109.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(200,575.61)	3.05%	(206,693.00)	2.92%	(212,729.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,090,568.26	0.00%	1,090,568.26	0.00%	1,090,568.26
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		93,861,776.19	0.84%	94,654,529.26	0.50%	95,130,048.94
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,265,187.91)		(1,237,958.26)		(814,545.94)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,511,464.22		7,246,276.31		6,008,318.05
2. Ending Fund Balance (Sum lines C and D1)		7,246,276.31		6,008,318.05		5,193,772.11
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	176,693.00		176,693.00		176,693.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,996,882.46		1,712,512.05		881,518.11
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,072,700.85		4,119,113.00		4,135,561.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,246,276.31		6,008,318.05		5,193,772.11

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,072,700.85		4,119,113.00		4,135,561.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	2,202,537.15		2,252,537.00		2,302,537.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		6,275,238.00		6,371,650.00		6,438,098.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Certificated and Classified salaries have been reduced to recognize the projected retirement and salary savings of approximately 20 certificated FTE and approximately 10 classified FTE. The certificated savings is approximately \$50K each and the classified savings is approximately \$25K each.						

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	655,849.00	0.00%	655,849.00	0.00%	655,849.00
2. Federal Revenues	8100-8299	6,290,964.70	0.00%	6,290,965.00	0.00%	6,290,965.00
3. Other State Revenues	8300-8599	6,528,250.52	0.47%	6,558,857.00	0.30%	6,578,553.00
4. Other Local Revenues	8600-8799	7,150,628.46	0.00%	7,150,628.46	0.00%	7,150,628.46
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	20,950,744.52	3.29%	21,639,585.00	1.88%	22,045,990.00
6. Total (Sum lines A1 thru A5c)		41,576,437.20	1.73%	42,295,884.46	1.01%	42,721,985.46
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,775,812.03		13,889,085.00
b. Step & Column Adjustment				192,861.37		194,447.19
c. Cost-of-Living Adjustment						
d. Other Adjustments				(79,588.40)		(432,780.19)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,775,812.03	0.82%	13,889,085.00	-1.72%	13,650,752.00
2. Classified Salaries						
a. Base Salaries				8,555,629.13		8,515,644.00
b. Step & Column Adjustment				113,789.87		113,258.07
c. Cost-of-Living Adjustment						
d. Other Adjustments				(153,775.00)		(153,071.07)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,555,629.13	-0.47%	8,515,644.00	-0.47%	8,475,831.00
3. Employee Benefits	3000-3999	14,686,630.71	3.79%	15,243,097.00	1.36%	15,450,921.00
4. Books and Supplies	4000-4999	1,326,632.64	1.46%	1,346,046.45	2.92%	1,385,350.55
5. Services and Other Operating Expenditures	5000-5999	2,955,694.71	2.98%	3,043,750.40	2.85%	3,130,623.91
6. Capital Outlay	6000-6999	372,000.00	3.05%	383,346.00	2.92%	394,540.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	33,598.57	0.00%	33,599.00	0.00%	33,599.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	188,921.02	3.05%	194,683.00	2.92%	200,368.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		41,894,918.81	1.80%	42,649,250.85	0.17%	42,721,985.46
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(318,481.61)		(353,366.39)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		671,848.00		353,366.39		0.00
2. Ending Fund Balance (Sum lines C and D1)		353,366.39		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	353,366.39				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		353,366.39		0.00		0.00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Certificated and Classified salaries have been reduced to recognize the projected retirement and salary savings of approximately 20 certificated FTE and approximately 10 classified FTE. The certificated savings is approximately \$50K each and the classified savings is approximately \$25K each.						

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	111,019,082.00	1.38%	112,551,152.00	1.16%	113,853,295.00
2. Federal Revenues	8100-8299	6,290,967.70	0.00%	6,290,968.00	0.00%	6,290,968.00
3. Other State Revenues	8300-8599	8,606,411.62	0.05%	8,610,533.00	0.23%	8,630,229.00
4. Other Local Revenues	8600-8799	8,205,288.30	0.04%	8,208,526.46	0.04%	8,211,720.46
5. Other Financing Sources						
a. Transfers In	8900-8929	51,275.86	0.00%	51,276.00	0.00%	51,276.00
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)		134,173,025.48	1.15%	135,712,455.46	0.98%	137,037,488.46
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				59,898,943.09		59,769,838.00
b. Step & Column Adjustment				838,585.20		836,777.73
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(967,690.29)		(1,320,751.73)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,898,943.09	-0.22%	59,769,838.00	-0.81%	59,285,864.00
2. Classified Salaries						
a. Base Salaries				22,925,482.12		22,907,414.00
b. Step & Column Adjustment				304,908.91		304,668.61
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(322,977.03)		(321,595.61)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,925,482.12	-0.08%	22,907,414.00	-0.07%	22,890,487.00
3. Employee Benefits	3000-3999	36,780,154.65	5.11%	38,659,918.00	1.58%	39,270,268.00
4. Books and Supplies	4000-4999	4,454,933.43	-8.01%	4,098,186.45	2.92%	4,217,853.23
5. Services and Other Operating Expenditures	5000-5999	9,577,122.59	3.23%	9,886,433.40	3.09%	10,191,592.91
6. Capital Outlay	6000-6999	476,200.00	3.05%	490,724.00	2.92%	505,054.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	564,945.45	-26.95%	412,708.00	0.00%	412,708.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(11,654.59)	3.05%	(12,010.00)	2.92%	(12,361.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,090,568.26	0.00%	1,090,568.26	0.00%	1,090,568.26
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		135,756,695.00	1.14%	137,303,780.11	0.40%	137,852,034.40
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,583,669.52)		(1,591,324.65)		(814,545.94)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,183,312.22		7,599,642.70		6,008,318.05
2. Ending Fund Balance (Sum lines C and D1)		7,599,642.70		6,008,318.05		5,193,772.11
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	176,693.00		176,693.00		176,693.00
b. Restricted	9740	353,366.39		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,996,882.46		1,712,512.05		881,518.11
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,072,700.85		4,119,113.00		4,135,561.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		7,599,642.70		6,008,318.05		5,193,772.11
(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	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,072,700.85		4,119,113.00		4,135,561.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,202,537.15		2,252,537.00		2,302,537.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		6,275,238.00		6,371,650.00		6,438,098.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.62%		4.64%		4.67%
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?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		11,312.66		11,134.75		11,134.75
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		135,756,695.00		137,303,780.11		137,852,034.40
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)		135,756,695.00		137,303,780.11		137,852,034.40
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		4,072,700.85		4,119,113.40		4,135,561.03
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		4,072,700.85		4,119,113.40		4,135,561.03
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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)	11,478.98	11,478.98	11,676.01	11,312.66	11,312.66	11,465.78
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)	11,478.98	11,478.98	11,676.01	11,312.66	11,312.66	11,465.78
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	1.63	1.63	1.63	1.63	1.63	1.63
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)	1.63	1.63	1.63	1.63	1.63	1.63
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,480.61	11,480.61	11,677.64	11,314.29	11,314.29	11,467.41
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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	11,735	11,736		
Charter School				
Total ADA	11,735	11,736	N/A	Met
Second Prior Year (2017-18)				
District Regular	11,778	11,727		
Charter School				
Total ADA	11,778	11,727	0.4%	Met
First Prior Year (2018-19)				
District Regular	11,772	11,676		
Charter School		0		
Total ADA	11,772	11,676	0.8%	Met
Budget Year (2019-20)				
District Regular	11,466			
Charter School	0			
Total ADA	11,466			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	12,269	12,289		
Charter School				
Total Enrollment	12,269	12,289	N/A	Met
Second Prior Year (2017-18)				
District Regular	12,326	12,324		
Charter School				
Total Enrollment	12,326	12,324	0.0%	Met
First Prior Year (2018-19)				
District Regular	12,142	12,105		
Charter School				
Total Enrollment	12,142	12,105	0.3%	Met
Budget Year (2019-20)				
District Regular	11,931			
Charter School				
Total Enrollment	11,931			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	11,736	12,289	
Charter School		0	
Total ADA/Enrollment	11,736	12,289	95.5%
Second Prior Year (2017-18)			
District Regular	11,668	12,324	
Charter School			
Total ADA/Enrollment	11,668	12,324	94.7%
First Prior Year (2018-19)			
District Regular	11,479	12,105	
Charter School	0		
Total ADA/Enrollment	11,479	12,105	94.8%
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	11,313	11,931		
Charter School	0			
Total ADA/Enrollment	11,313	11,931	94.8%	Met
1st Subsequent Year (2020-21)				
District Regular	11,136	11,741		
Charter School				
Total ADA/Enrollment	11,136	11,741	94.8%	Met
2nd Subsequent Year (2021-22)				
District Regular	11,136	11,741		
Charter School				
Total ADA/Enrollment	11,136	11,741	94.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	11,677.64	11,467.41	11,315.92	11,136.38
b. Prior Year ADA (Funded)		11,677.64	11,467.41	11,315.92
c. Difference (Step 1a minus Step 1b)		(210.23)	(151.49)	(179.54)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.80%	-1.32%	-1.59%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding	108,408,248.00	110,363,233.00	111,895,303.00	
b1. COLA percentage	3.70%	3.26%	3.00%	
b2. COLA amount (proxy for purposes of this criterion)	4,011,105.18	3,597,841.40	3,356,859.09	
c. Economic Recovery Target Funding (current year increment)		N/A	N/A	
d. Total (Lines 2b2 plus Line 2c)	4,011,105.18	3,597,841.40	3,356,859.09	
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)	3.70%	3.26%	3.00%	
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)				
	1.90%	1.94%	1.41%	
LCFF Revenue Standard (Step 3, plus/minus 1%):	.90% to 2.90%	.94% to 2.94%	.41% to 2.41%	

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)	33,991,209.00	33,991,209.00	33,991,209.00	33,991,209.00
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)	110,067,083.00	112,034,234.00	113,587,532.00	114,915,552.00
District's Projected Change in LCFF Revenue:		1.79%	1.39%	1.17%
LCFF Revenue Standard:		.90% to 2.90%	.94% to 2.94%	.41% to 2.41%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	80,083,645.53	90,571,022.39	88.4%
Second Prior Year (2017-18)	79,666,180.54	90,680,822.94	87.9%
First Prior Year (2018-19)	83,849,856.88	93,758,756.14	89.4%
Historical Average Ratio:			88.6%

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.6% to 91.6%	85.6% to 91.6%	85.6% to 91.6%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2019-20)	82,586,507.99	92,771,207.93	89.0%	Met
1st Subsequent Year (2020-21)	83,689,344.00	93,563,961.00	89.4%	Met
2nd Subsequent Year (2021-22)	83,869,115.00	94,039,480.68	89.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.90%	1.94%	1.41%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.10% to 11.90%	-8.06% to 11.94%	-8.59% to 11.41%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.10% to 6.90%	-3.06% to 6.94%	-3.59% to 6.41%

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)	6,734,276.05		
Budget Year (2019-20)	6,290,967.70	-6.58%	Yes
1st Subsequent Year (2020-21)	6,290,968.00	0.00%	No
2nd Subsequent Year (2021-22)	6,290,968.00	0.00%	No

Explanation:
(required if Yes)

Fiscal year 2018-19 includes carryover, unused grants, and unearned revenue from the prior year. The budget year does not include any assumptions for carryover, unused or earned revenue and only includes projections for 2019-20.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2018-19)	11,478,944.20		
Budget Year (2019-20)	8,606,411.62	-25.02%	Yes
1st Subsequent Year (2020-21)	8,610,533.00	0.05%	No
2nd Subsequent Year (2021-22)	8,630,229.00	0.23%	No

Explanation:
(required if Yes)

Fiscal year 2018-19 includes carryover, unused grants, and unearned revenue from the prior year. The budget year does not include any assumptions for carryover, unused or earned revenue and only includes projections for 2019-20. Fiscal Year 2018-19 includes one time funding mandate funding, low performing block grant, and CSEA professional development money.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2018-19)	8,388,058.03		
Budget Year (2019-20)	8,205,288.30	-2.18%	No
1st Subsequent Year (2020-21)	8,208,526.46	0.04%	No
2nd Subsequent Year (2021-22)	8,211,720.46	0.04%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2018-19)	4,521,382.02		
Budget Year (2019-20)	4,454,933.43	-1.47%	No
1st Subsequent Year (2020-21)	4,098,186.45	-8.01%	Yes
2nd Subsequent Year (2021-22)	4,217,853.23	2.92%	No

Explanation:
(required if Yes)

Fiscal year 2019-20 includes carryover funds in the 4300000 object code for donations and LCFF funding. This carryover is one-time, so it was removed from the 2020-21 budget.

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

First Prior Year (2018-19)	9,129,643.69		
Budget Year (2019-20)	9,577,122.59	4.90%	No
1st Subsequent Year (2020-21)	9,886,433.40	3.23%	No
2nd Subsequent Year (2021-22)	10,191,592.91	3.09%	No

Explanation:
(required if Yes)

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)	26,601,278.28		
Budget Year (2019-20)	23,102,667.62	-13.15%	Not Met
1st Subsequent Year (2020-21)	23,110,027.46	0.03%	Met
2nd Subsequent Year (2021-22)	23,132,917.46	0.10%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2018-19)	13,651,025.71		
Budget Year (2019-20)	14,032,056.02	2.79%	Met
1st Subsequent Year (2020-21)	13,984,619.85	-0.34%	Met
2nd Subsequent Year (2021-22)	14,409,446.14	3.04%	Met

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

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

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

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

Fiscal year 2018-19 includes carryover, unused grants, and unearned revenue from the prior year. The budget year does not include any assumptions for carryover, unused or earned revenue and only includes projections for 2019-20.

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

Fiscal year 2018-19 includes carryover, unused grants, and unearned revenue from the prior year. The budget year does not include any assumptions for carryover, unused or earned revenue and only includes projections for 2019-20. Fiscal Year 2018-19 includes one time funding mandate funding, low performing block grant, and CSEA professional development money.

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

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

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- 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)	135,756,695.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	135,756,695.00	4,072,700.85	4,457,016.63	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	5,863,881.07	6,026,425.93	6,209,027.09
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	5,863,881.07	6,026,425.93	6,209,027.09
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	128,370,720.76	131,321,995.90	135,240,469.20
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)	128,370,720.76	131,321,995.90	135,240,469.20
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.6%	4.6%	4.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.5%	1.5%	1.5%

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)	44,123.63	90,722,416.23	N/A	Met
Second Prior Year (2017-18)	1,255,470.06	91,028,554.47	N/A	Met
First Prior Year (2018-19)	36,936.90	94,866,486.40	N/A	Met
Budget Year (2019-20) (Information only)	(1,265,187.91)	93,861,776.19		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2016-17)	6,593,406.63	6,593,406.63	0.0%	Met
Second Prior Year (2017-18)	6,030,201.21	7,219,057.26	N/A	Met
First Prior Year (2018-19)	6,630,027.62	8,474,527.32	N/A	Met
Budget Year (2019-20) (Information only)	8,511,464.22			

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.)	11,313	11,135	11,135
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

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)	135,756,695.00	137,303,780.11	137,852,034.40
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	135,756,695.00	137,303,780.11	137,852,034.40
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,072,700.85	4,119,113.40	4,135,561.03
6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	4,072,700.85	4,119,113.40	4,135,561.03

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,072,700.85	4,119,113.00	4,135,561.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	2,202,537.15	2,252,537.00	2,302,537.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	6,275,238.00	6,371,650.00	6,438,098.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.62%	4.64%	4.67%
District's Reserve Standard (Section 10B, Line 7):	4,072,700.85	4,119,113.40	4,135,561.03
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2018-19)	(19,848,110.05)			
Budget Year (2019-20)	(20,950,744.52)	1,102,634.47	5.6%	Met
1st Subsequent Year (2020-21)	(22,159,266.00)	1,208,521.48	5.8%	Met
2nd Subsequent Year (2021-22)	(22,918,318.00)	759,052.00	3.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2018-19)	60,115.04			
Budget Year (2019-20)	51,275.86	(8,839.18)	-14.7%	Met
1st Subsequent Year (2020-21)	51,276.00	0.14	0.0%	Met
2nd Subsequent Year (2021-22)	51,276.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2018-19)	1,107,730.26			
Budget Year (2019-20)	1,090,568.26	(17,162.00)	-1.5%	Met
1st Subsequent Year (2020-21)	1,090,568.26	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	1,090,568.26	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	FUND 01 - OBJECTS 8XXX	FUND 01 - OBJECTS 74XX	1,149,919
Certificates of Participation				
General Obligation Bonds	8	FUND 51 - OBJECTS 8XXX	FUND 51 OBJECTS 74XX	45,219,365
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	FUND 01 - OBJECTS 8XXX	VARIOUS FUNDS & OBJECTS	1,039,798

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
BOA PROP 39 ENERGY PLAN	14	FUND 40 - OBJECTS 8XXX	FUND 40 - OBJECTS 74XX	11,481,017
TOTAL:				58,890,099

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Budget Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases	650,426	564,945	386,548	280,189
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2018-19) Annual Payment (P & I)	Budget Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
BOA PROP 39 ENERGY PLAN	1,010,568	1,010,568	1,010,568	1,010,568
Total Annual Payments:	1,660,994	1,575,513	1,397,116	1,290,757
Has total annual payment increased over prior year (2018-19)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

District paid benefits end at age 65 in all cases, except for four retired superintendents currently receiving lifetime benefits under special board authorization. Retirees reimburse the district for the costs beyond the standard plan provided to active employees.

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
	0	0

4. OPEB Liabilities

a. Total OPEB liability	38,566,146.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	38,566,146.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jun 30, 2018

5. OPEB Contributions

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	2,195,486.00	2,522,081.00	2,643,288.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	1,399,502.63	1,469,477.76	1,542,952.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,399,502.63	1,469,477.76	1,542,952.00
d. Number of retirees receiving OPEB benefits	183	183	183

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

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

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

No

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

The district is a member of the San Diego County Office of Education Joint Powers Association Self Insurance Pool. The district participates in the property and liability insurance and workers comp insurance. The reserves and risk levels, funding approach and basis for valuation are determined by an actuary.

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	2,638,471.84	2,637,215.12	2,628,724.22
b. Amount contributed (funded) for self-insurance programs	2,638,471.84	2,637,215.12	2,628,724.22

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	611.5	601.3	601.3	601.3

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

Jun 05, 2018

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

Yes

If Yes, date of Superintendent and CBO certification:

May 29, 2018

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

Yes

If Yes, date of budget revision board adoption:

Jun 19, 2018

4. Period covered by the agreement:

Begin Date:

Jul 01, 2017

End Date:

Jun 30, 2020

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement			
---------------------------------	--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement			
---------------------------------	--	--	--

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

--

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

--

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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)

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	570.1	559.6	559.6	559.6

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

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

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

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

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

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year or			

Multiyear Agreement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	64.0	62.0	62.0	62.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Yes

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)?	Yes	Yes	Yes
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

--

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?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

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?			
Cost of step and column adjustments			
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

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

Item A6: District paid benefits end at age 65 in all cases with the exception of four retired superintendents who are currently receiving lifetime benefits under special board authorization.

End of School District Budget Criteria and Standards Review

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	60,692,751.25	301	0.00	303	60,692,751.25	305	185,923.77		307	60,506,827.48	309
2000 - Classified Salaries	23,173,248.83	311	655,027.06	313	22,518,221.77	315	2,441,347.29		317	20,076,874.48	319
3000 - Employee Benefits	35,343,576.35	321	1,526,055.77	323	33,817,520.58	325	1,445,314.92		327	32,372,205.66	329
4000 - Books, Supplies Equip Replace. (6500)	4,531,898.70	331	62,565.69	333	4,469,333.01	335	1,116,459.19		337	3,352,873.82	339
5000 - Services... & 7300 - Indirect Costs	9,099,923.05	341	63,265.90	343	9,036,657.15	345	892,593.26		347	8,144,063.89	349
TOTAL					130,534,483.76	365			TOTAL	124,452,845.33	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	396
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			76,387,591.04
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.			61.38%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	61.38%
3. Percentage below the minimum (Part III, Line 2) minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	124,452,845.33
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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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	642,500.00	647,500.00	0.8%
4) Other Local Revenue		8600-8799	2,275.00	2,275.00	0.0%
5) TOTAL, REVENUES			644,775.00	649,775.00	0.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	263,367.60	301,978.08	14.7%
2) Classified Salaries		2000-2999	187,634.85	173,618.16	-7.5%
3) Employee Benefits		3000-3999	151,800.24	152,039.14	0.2%
4) Books and Supplies		4000-4999	2,473.24	3,035.03	22.7%
5) Services and Other Operating Expenditures		5000-5999	7,503.43	5,175.00	-31.0%
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	29,720.64	11,654.59	-60.8%
9) TOTAL, EXPENDITURES			642,500.00	647,500.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,275.00	2,275.00	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)			2,275.00	2,275.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	54,435.69	56,710.69	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,435.69	56,710.69	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,435.69	56,710.69	4.2%
2) Ending Balance, June 30 (E + F1e)			56,710.69	58,985.69	4.0%
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			56,710.69	58,985.69	4.0%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

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	640,000.00	645,000.00	0.8%
All Other State Revenue	All Other	8590	2,500.00	2,500.00	0.0%
TOTAL, OTHER STATE REVENUE			642,500.00	647,500.00	0.8%
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	2,275.00	2,275.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,275.00	2,275.00	0.0%
TOTAL, REVENUES			644,775.00	649,775.00	0.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	158,608.39	161,478.53	1.8%
Certificated Pupil Support Salaries		1200	396.65	494.00	24.5%
Certificated Supervisors' and Administrators' Salaries		1300	104,362.56	140,005.55	34.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			263,367.60	301,978.08	14.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	139,346.64	147,149.34	5.6%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	48,288.21	26,468.82	-45.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			187,634.85	173,618.16	-7.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	42,273.16	51,638.25	22.2%
PERS		3201-3202	10,925.63	8,450.70	-22.7%
OASDI/Medicare/Alternative		3301-3302	17,921.03	17,732.41	-1.1%
Health and Welfare Benefits		3401-3402	63,199.29	55,494.20	-12.2%
Unemployment Insurance		3501-3502	226.00	238.26	5.4%
Workers' Compensation		3601-3602	8,780.46	10,245.54	16.7%
OPEB, Allocated		3701-3702	6,692.47	7,277.41	8.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,782.20	962.37	-46.0%
TOTAL, EMPLOYEE BENEFITS			151,800.24	152,039.14	0.2%
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	2,473.24	3,035.03	22.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,473.24	3,035.03	22.7%

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	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,945.92	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,105.51	5,175.00	26.1%
Professional/Consulting Services and Operating Expenditures		5800	1,452.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,503.43	5,175.00	-31.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	29,720.64	11,654.59	-60.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			29,720.64	11,654.59	-60.8%
TOTAL, EXPENDITURES			642,500.00	647,500.00	0.8%

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	642,500.00	647,500.00	0.8%
4) Other Local Revenue		8600-8799	2,275.00	2,275.00	0.0%
5) TOTAL, REVENUES			644,775.00	649,775.00	0.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		409,077.47	426,037.96	4.1%
2) Instruction - Related Services	2000-2999		201,281.43	207,710.95	3.2%
3) Pupil Services	3000-3999		474.54	596.50	25.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		29,720.64	11,654.59	-60.8%
8) Plant Services	8000-8999		1,945.92	1,500.00	-22.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			642,500.00	647,500.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,275.00	2,275.00	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)			2,275.00	2,275.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	54,435.69	56,710.69	4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,435.69	56,710.69	4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,435.69	56,710.69	4.2%
2) Ending Balance, June 30 (E + F1e)			56,710.69	58,985.69	4.0%
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			56,710.69	58,985.69	4.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
6130	Child Development: Center-Based Reserve Account	56,710.69	58,985.69
Total, Restricted Balance		56,710.69	58,985.69

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	4,389,582.52	4,398,922.00	0.2%
3) Other State Revenue		8300-8599	292,150.80	292,412.00	0.1%
4) Other Local Revenue		8600-8799	1,321,255.30	1,319,000.00	-0.2%
5) TOTAL, REVENUES			6,002,988.62	6,010,334.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,636,461.18	2,611,634.32	-0.9%
3) Employee Benefits		3000-3999	1,290,112.36	1,368,785.78	6.1%
4) Books and Supplies		4000-4999	2,230,491.81	2,164,553.12	-3.0%
5) Services and Other Operating Expenditures		5000-5999	58,493.63	40,117.00	-31.4%
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			6,215,558.98	6,185,090.22	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(212,570.36)	(174,756.22)	-17.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(212,570.36)	(174,756.22)	-17.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	916,306.94	703,736.58	-23.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			916,306.94	703,736.58	-23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			916,306.94	703,736.58	-23.2%
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	72,002.52	72,002.52	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	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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	4,389,582.52	4,398,922.00	0.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,389,582.52	4,398,922.00	0.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	292,150.80	292,412.00	0.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			292,150.80	292,412.00	0.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,314,633.00	1,312,500.00	-0.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,589.80	6,500.00	-1.4%
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	32.50	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,321,255.30	1,319,000.00	-0.2%
TOTAL, REVENUES			6,002,988.62	6,010,334.00	0.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,266,255.06	2,283,021.69	0.7%
Classified Supervisors' and Administrators' Salaries		2300	198,862.68	209,321.71	5.3%
Clerical, Technical and Office Salaries		2400	171,343.44	119,290.92	-30.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,636,461.18	2,611,634.32	-0.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	419,026.42	471,729.96	12.6%
OASDI/Medicare/Alternative		3301-3302	205,233.64	207,797.24	1.2%
Health and Welfare Benefits		3401-3402	459,396.72	474,003.39	3.2%
Unemployment Insurance		3501-3502	1,303.14	1,359.49	4.3%
Workers' Compensation		3601-3602	53,680.85	58,460.54	8.9%
OPEB, Allocated		3701-3702	40,412.27	43,944.38	8.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	111,059.32	111,490.78	0.4%
TOTAL, EMPLOYEE BENEFITS			1,290,112.36	1,368,785.78	6.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	200,624.84	202,000.00	0.7%
Noncapitalized Equipment		4400	50,347.08	45,000.00	-10.6%
Food		4700	1,979,519.89	1,917,553.12	-3.1%
TOTAL, BOOKS AND SUPPLIES			2,230,491.81	2,164,553.12	-3.0%

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	3,500.00	1,200.00	-65.7%
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	28,375.00	28,000.00	-1.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(7,480.24)	917.00	-112.3%
Professional/Consulting Services and Operating Expenditures		5800	34,098.87	10,000.00	-70.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			58,493.63	40,117.00	-31.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	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			6,215,558.98	6,185,090.22	-0.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	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 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	4,389,582.52	4,398,922.00	0.2%
3) Other State Revenue		8300-8599	292,150.80	292,412.00	0.1%
4) Other Local Revenue		8600-8799	1,321,255.30	1,319,000.00	-0.2%
5) TOTAL, REVENUES			6,002,988.62	6,010,334.00	0.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		6,101,331.24	6,063,004.81	-0.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		114,227.74	122,085.41	6.9%
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			6,215,558.98	6,185,090.22	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(212,570.36)	(174,756.22)	-17.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(212,570.36)	(174,756.22)	-17.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	916,306.94	703,736.58	-23.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			916,306.94	703,736.58	-23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			916,306.94	703,736.58	-23.2%
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	72,002.52	72,002.52	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	631,734.06	456,977.84	-27.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	631,734.06	456,977.84
Total, Restricted Balance		631,734.06	456,977.84

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,000.00	22,000.00	-21.4%
5) TOTAL, REVENUES			28,000.00	22,000.00	-21.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			28,000.00	22,000.00	-21.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	97,162.00	80,000.00	-17.7%
b) Transfers Out		7600-7629	60,115.04	51,275.86	-14.7%
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			37,046.96	28,724.14	-22.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			65,046.96	50,724.14	-22.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,086,766.05	2,151,813.01	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,086,766.05	2,151,813.01	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,086,766.05	2,151,813.01	3.1%
2) Ending Balance, June 30 (E + F1e)			2,151,813.01	2,202,537.15	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	2,151,813.01	2,202,537.15	2.4%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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)			0.00		

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	28,000.00	22,000.00	-21.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			28,000.00	22,000.00	-21.4%
TOTAL, REVENUES			28,000.00	22,000.00	-21.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	97,162.00	80,000.00	-17.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			97,162.00	80,000.00	-17.7%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	60,115.04	51,275.86	-14.7%
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			60,115.04	51,275.86	-14.7%
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)			37,046.96	28,724.14	-22.5%

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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,000.00	22,000.00	-21.4%
5) TOTAL, REVENUES			28,000.00	22,000.00	-21.4%
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)			28,000.00	22,000.00	-21.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	97,162.00	80,000.00	-17.7%
b) Transfers Out		7600-7629	60,115.04	51,275.86	-14.7%
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			37,046.96	28,724.14	-22.5%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			65,046.96	50,724.14	-22.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,086,766.05	2,151,813.01	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,086,766.05	2,151,813.01	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,086,766.05	2,151,813.01	3.1%
2) Ending Balance, June 30 (E + F1e)			2,151,813.01	2,202,537.15	2.4%
Components of Ending Fund Balance					
a) Nonspendable					
a) Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	2,151,813.01	2,202,537.15	2.4%
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	401,800.56	202,444.20	-49.6%
5) TOTAL, REVENUES			401,800.56	202,444.20	-49.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	24,396.93	112,000.00	359.1%
6) Capital Outlay		6000-6999	97,781.33	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			122,178.26	112,000.00	-8.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			279,622.30	90,444.20	-67.7%
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)			279,622.30	90,444.20	-67.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	111,167.74	390,790.04	251.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			111,167.74	390,790.04	251.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			111,167.74	390,790.04	251.5%
2) Ending Balance, June 30 (E + F1e)			390,790.04	481,234.24	23.1%
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	90,444.20	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	390,790.04	390,790.04	0.0%
Reserve for Capital Facilities	0000	9780		390,790.04	
Reserve for Capital Facilities	0000	9780	390,790.04		
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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)			0.00		

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	2,699.43	2,444.20	-9.5%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	399,101.13	200,000.00	-49.9%
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			401,800.56	202,444.20	-49.6%
TOTAL, REVENUES			401,800.56	202,444.20	-49.6%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,423.90	100,000.00	704.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,973.03	12,000.00	0.2%
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			24,396.93	112,000.00	359.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	97,781.33	0.00	-100.0%
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			97,781.33	0.00	-100.0%
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			122,178.26	112,000.00	-8.3%

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	401,800.56	202,444.20	-49.6%
5) TOTAL, REVENUES			401,800.56	202,444.20	-49.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		11,973.03	12,000.00	0.2%
8) Plant Services	8000-8999		110,205.23	100,000.00	-9.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			122,178.26	112,000.00	-8.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			279,622.30	90,444.20	-67.7%
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)			279,622.30	90,444.20	-67.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	111,167.74	390,790.04	251.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			111,167.74	390,790.04	251.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			111,167.74	390,790.04	251.5%
2) Ending Balance, June 30 (E + F1e)			390,790.04	481,234.24	23.1%
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	90,444.20	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
Reserve for Capital Facilities	0000	9780	390,790.04	390,790.04	0.0%
Reserve for Capital Facilities	0000	9780	390,790.04	390,790.04	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2018-19 Estimated Actuals</u>	<u>2019-20 Budget</u>
9010	Other Restricted Local	0.00	90,444.20
Total, Restricted Balance		0.00	90,444.20

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	179,591.76	179,144.42	-0.2%
5) TOTAL, REVENUES			179,591.76	179,144.42	-0.2%
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	4,790.12	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	33,168.05	0.00	-100.0%
6) Capital Outlay		6000-6999	893,426.76	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,010,568.26	1,010,568.26	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,941,953.19	1,010,568.26	-48.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,762,361.43)	(831,423.84)	-52.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,010,568.26	1,010,568.26	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			1,010,568.26	1,010,568.26	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)			(751,793.17)	179,144.42	-123.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,468,724.25	716,931.08	-51.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,468,724.25	716,931.08	-51.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,468,724.25	716,931.08	-51.2%
2) Ending Balance, June 30 (E + F1e)			716,931.08	896,075.50	25.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	716,931.08	896,075.50	25.0%
Reserve for Debt Service - Prop 39	0000	9780		896,075.50	
Reserve for Debt Service - Prop 39	0000	9780	716,931.08		
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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)			0.00		

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	174,018.00	174,018.00	0.0%
Interest		8660	5,573.76	5,126.42	-8.0%
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			179,591.76	179,144.42	-0.2%
TOTAL, REVENUES			179,591.76	179,144.42	-0.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,215.26	0.00	-100.0%
Noncapitalized Equipment		4400	3,574.86	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,790.12	0.00	-100.0%

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	33,168.05	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,168.05	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	19,450.36	0.00	-100.0%
Buildings and Improvements of Buildings		6200	100,000.00	0.00	-100.0%
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	773,976.40	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			893,426.76	0.00	-100.0%
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	306,264.20	288,189.95	-5.9%
Other Debt Service - Principal		7439	704,304.06	722,378.31	2.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,010,568.26	1,010,568.26	0.0%
TOTAL, EXPENDITURES			1,941,953.19	1,010,568.26	-48.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	1,010,568.26	1,010,568.26	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,010,568.26	1,010,568.26	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)			1,010,568.26	1,010,568.26	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	179,591.76	179,144.42	-0.2%
5) TOTAL, REVENUES			179,591.76	179,144.42	-0.2%
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		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		931,384.93	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,010,568.26	1,010,568.26	0.0%
10) TOTAL, EXPENDITURES			1,941,953.19	1,010,568.26	-48.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,762,361.43)	(831,423.84)	-52.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,010,568.26	1,010,568.26	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			1,010,568.26	1,010,568.26	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)			(751,793.17)	179,144.42	-123.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,468,724.25	716,931.08	-51.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,468,724.25	716,931.08	-51.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,468,724.25	716,931.08	-51.2%
2) Ending Balance, June 30 (E + F1e)			716,931.08	896,075.50	25.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	716,931.08	896,075.50	25.0%
Reserve for Debt Service - Prop 39	0000	9780		896,075.50	
Reserve for Debt Service - Prop 39	0000	9780	716,931.08		
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,187,691.00	4,187,691.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,187,691.00	4,187,691.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,187,691.00	4,187,691.00	0.0%
2) Ending Balance, June 30 (E + F1e)			4,187,691.00	4,187,691.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,187,691.00	4,187,691.00	0.0%
Debt Service - Prop M	0000	9780		4,187,691.00	
Debt Service - Prop M	0000	9780	4,187,691.00		
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
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)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	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	4,187,691.00	4,187,691.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,187,691.00	4,187,691.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,187,691.00	4,187,691.00	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					
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	4,187,691.00	4,187,691.00	0.0%
Debt Service - Prop M	0000	9780		4,187,691.00	
Debt Service - Prop M	0000	9780	4,187,691.00		
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	5,363,806.56	5,369,011.84	0.1%
5) TOTAL, REVENUES			5,363,806.56	5,369,011.84	0.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	71,094.84	54,537.26	-23.3%
2) Classified Salaries		2000-2999	3,094,164.14	3,235,983.86	4.6%
3) Employee Benefits		3000-3999	1,076,787.92	1,183,228.29	9.9%
4) Books and Supplies		4000-4999	79,758.01	63,000.00	-21.0%
5) Services and Other Operating Expenses		5000-5999	855,950.14	733,861.00	-14.3%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,177,755.05	5,270,610.41	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			186,051.51	98,401.43	-47.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			186,051.51	98,401.43	-47.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,627,338.05	1,813,389.56	11.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,627,338.05	1,813,389.56	11.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,627,338.05	1,813,389.56	11.4%
2) Ending Net Position, June 30 (E + F1e)			1,813,389.56	1,911,790.99	5.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,813,389.56	1,911,790.99	5.4%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	26,750.00	14,000.00	-47.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	5,334,423.20	5,355,011.84	0.4%
Other Local Revenue					
All Other Local Revenue		8699	2,633.36	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			5,363,806.56	5,369,011.84	0.1%
TOTAL, REVENUES			5,363,806.56	5,369,011.84	0.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	52,677.90	54,537.26	3.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	18,416.94	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			71,094.84	54,537.26	-23.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	139,337.20	146,071.94	4.8%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	336,611.06	362,264.60	7.6%
Clerical, Technical and Office Salaries		2400	230,201.55	283,486.75	23.1%
Other Classified Salaries		2900	2,388,014.33	2,444,160.57	2.4%
TOTAL, CLASSIFIED SALARIES			3,094,164.14	3,235,983.86	4.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	11,513.02	9,325.87	-19.0%
PERS		3201-3202	331,703.70	395,419.71	19.2%
OASDI/Medicare/Alternative		3301-3302	241,772.22	247,115.32	2.2%
Health and Welfare Benefits		3401-3402	315,154.85	327,444.67	3.9%
Unemployment Insurance		3501-3502	1,629.14	1,674.53	2.8%
Workers' Compensation		3601-3602	63,880.25	72,004.05	12.7%
OPEB, Allocated		3701-3702	35,135.50	38,206.43	8.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	75,999.24	92,037.71	21.1%
TOTAL, EMPLOYEE BENEFITS			1,076,787.92	1,183,228.29	9.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	75,558.01	52,000.00	-31.2%
Noncapitalized Equipment		4400	4,200.00	11,000.00	161.9%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			79,758.01	63,000.00	-21.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	6,000.00	20.0%
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	6,549.00	8,732.00	33.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	686,583.56	546,129.00	-20.5%
Professional/Consulting Services and Operating Expenditures		5800	154,817.58	170,000.00	9.8%
Communications		5900	3,000.00	3,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			855,950.14	733,861.00	-14.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			5,177,755.05	5,270,610.41	1.8%

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,363,806.56	5,369,011.84	0.1%
5) TOTAL, REVENUES			5,363,806.56	5,369,011.84	0.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		5,177,755.05	5,270,610.41	1.8%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			5,177,755.05	5,270,610.41	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			186,051.51	98,401.43	-47.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			186,051.51	98,401.43	-47.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,627,338.05	1,813,389.56	11.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,627,338.05	1,813,389.56	11.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,627,338.05	1,813,389.56	11.4%
2) Ending Net Position, June 30 (E + F1e)			1,813,389.56	1,911,790.99	5.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,813,389.56	1,911,790.99	5.4%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Seth Boomgarden

Title: Director Fiscal Services

Telephone: 619-668-5700 ext. 6404

E-mail: seth.boomgarden@lmsvsd.net

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.	
1000 - Certificated Salaries	59,898,943.09	301	0.00	303	59,898,943.09	305	209,860.59		307	59,689,082.50	309	
2000 - Classified Salaries	22,925,482.12	311	660,139.84	313	22,265,342.28	315	2,262,695.72		317	20,002,646.56	319	
3000 - Employee Benefits	36,780,154.65	321	1,661,132.21	323	35,119,022.44	325	1,300,111.41		327	33,818,911.03	329	
4000 - Books, Supplies Equip Replace. (6500)	4,454,933.43	331	6,614.04	333	4,448,319.39	335	1,024,524.34		337	3,423,795.05	339	
5000 - Services . . . & 7300 - Indirect Costs	9,565,468.00	341	13,800.00	343	9,551,668.00	345	984,977.00		347	8,566,691.00	349	
TOTAL					131,283,295.20	365			TOTAL		125,501,126.14	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			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.			61.34%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	61.34%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	125,501,126.14
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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LCFF Calculator Universal Assumptions								
La Mesa-Spring Valley (68197) - 1819 EA							5/13/2019	
Summary of Funding		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	
Target Components:								
COLA & Augmentation		3.70%	3.26%	3.00%	2.80%	3.16%	0.00%	
Base Grant		88,411,883	89,664,401	91,139,835	92,202,398	94,934,009	-	
Grade Span Adjustment		4,006,256	4,051,603	4,113,054	4,160,559	4,290,213	-	
Supplemental Grant		11,287,952	11,577,675	11,697,055	11,839,153	-	-	
Concentration Grant		2,804,890	3,172,287	3,048,092	3,098,069	-	-	
Add-ons		1,897,267	1,897,267	1,897,267	1,897,267	1,897,267	1,897,267	
Total Target		108,408,248	110,363,233	111,895,303	113,197,446	101,121,489	1,897,267	
Transition Components:								
Target	\$	108,408,248	\$ 110,363,233	\$ 111,895,303	\$ 113,197,446	\$ 101,121,489	\$ 1,897,267	
Funded Based on Target Formula (PY P-2)		FALSE	TRUE	TRUE	TRUE	TRUE	TRUE	
Floor		101,513,168	106,655,636	105,392,731	103,895,985	103,717,749	11,056,885	
<i>Remaining Need after Gap (informational only)</i>								
Gap %		100%	100%	100%	100%	100%	0%	
Current Year Gap Funding		6,895,080	-	-	-	-	-	
Miscellaneous Adjustments		-	-	-	-	-	-	
Economic Recovery Target		-	-	-	-	-	-	
Additional State Aid		-	-	-	-	-	9,159,618	
Total LCFF Entitlement	\$	108,408,248	\$ 110,363,233	\$ 111,895,303	\$ 113,197,446	\$ 101,121,489	\$ 11,056,885	
Components of LCFF By Object Code								
		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	
8011 - State Aid	\$	59,238,311	\$ 61,508,585	\$ 63,280,310	\$ 64,867,202	\$ 85,095,176	\$ 11,056,885	
8011 - Fair Share		-	-	-	-	-	-	
8311 & 8590 - Categoricals		-	-	-	-	-	-	
EPA (for LCFF Calculation purposes)		16,837,563	16,534,440	16,316,013	16,057,141	16,026,313	-	
<i>Local Revenue Sources:</i>								
8021 to 8089 - Property Taxes		33,991,209	33,991,209	33,991,209	33,991,209	-	-	
8096 - In-Lieu of Property Taxes		(1,658,835)	(1,671,001)	(1,692,229)	(1,718,106)	-	-	
<i>Property Taxes net of in-lieu</i>		32,332,374	32,320,208	32,298,980	32,273,103	-	-	
TOTAL FUNDING	\$	108,408,248	\$ 110,363,233	\$ 111,895,303	\$ 113,197,446	\$ 101,121,489	\$ 11,056,885	
<i>Basic Aid Status</i>								
Less: Excess Taxes	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
Less: EPA in Excess to LCFF Funding	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Phase-In Entitlement	\$	108,408,248	\$ 110,363,233	\$ 111,895,303	\$ 113,197,446	\$ 101,121,489	\$ 11,056,885	
EPA Details								
% of Adjusted Revenue Limit - Annual		28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%	
% of Adjusted Revenue Limit - P-2		28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%	28.56249995%	
EPA (for LCFF Calculation purposes)	\$	16,837,563	\$ 16,534,440	\$ 16,316,013	\$ 16,057,141	\$ 16,026,313	\$ -	
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)		16,837,563	16,534,440	16,316,013	16,057,141	16,026,313	-	
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)		-	-	0	(0)	(0)	0	
Accrual (from Assumptions)		-	-	-	-	-	-	

LCFF Calculator Universal Assumptions						
La Mesa-Spring Valley (68197) - 1819 EA					5/13/2019	
Summary of Student Population						
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Unduplicated Pupil Population						
Enrollment	12,105	11,931	11,741	11,741	-	-
COE Enrollment	3	3	3	3	-	-
<i>Total Enrollment</i>	<i>12,108</i>	<i>11,934</i>	<i>11,744</i>	<i>11,744</i>	-	-
Unduplicated Pupil Count	7,423	7,329	7,213	7,213	-	-
COE Unduplicated Pupil Count	2	2	2	2	-	-
<i>Total Unduplicated Pupil Count</i>	<i>7,425</i>	<i>7,331</i>	<i>7,215</i>	<i>7,215</i>	-	-
Rolling %, Supplemental Grant	61.0700%	61.7700%	61.4000%	61.4300%	0.0000%	0.0000%
Rolling %, Concentration Grant	61.0700%	61.7700%	61.4000%	61.4300%	0.0000%	0.0000%
FUNDED ADA						
Adjusted Base Grant ADA	<i>Prior Year</i>	<i>Prior Year</i>	<i>Prior Year</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>Current Year</i>
Grades TK-3	5,162.70	5,058.18	4,985.52	4,906.32	4,903.10	-
Grades 4-6	3,942.97	3,827.60	3,773.94	3,714.12	3,703.59	-
Grades 7-8	2,571.97	2,581.63	2,556.46	2,515.94	2,508.31	-
Grades 9-12	-	-	-	-	-	-
Total Adjusted Base Grant ADA	11,677.64	11,467.41	11,315.92	11,136.38	11,115.00	-
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<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	11677.64	11467.41	11315.92	11136.38	11115.00	0.00
ACTUAL ADA (Current Year Only)						
Grades TK-3	5,058.18	4,985.52	4,906.32	4,906.32	-	-
Grades 4-6	3,828.83	3,773.94	3,714.12	3,714.12	-	-
Grades 7-8	2,593.60	2,556.46	2,515.94	2,515.94	-	-
Grades 9-12	-	-	-	-	-	-
Total Actual ADA	11,480.61	11,315.92	11,136.38	11,136.38	-	-
Funded Difference (Funded ADA less Actual ADA)	197.03	151.49	179.54	-	11,115.00	-
LCAP Percentage to Increase or Improve Services						
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Current year estimated supplemental and concer	\$ 14,092,842	\$ 14,749,962	\$ 14,745,147	\$ 14,937,222	\$ -	\$ -
Current year Percentage to Increase or Improve S	15.25%	15.74%	15.48%	15.50%	0.00%	0.00%

La Mesa-Spring Valley Elementary
68197 AL

2018-19 General Fund Cashflows

Actuals to end of the month of:
April 30, 2019

6/13/2019 12:35		Beginning	July	August	September	October	November	December 15th	December	January	February	March	April	May	June
50	5500-5999		27,397	197,468	319,516	368,899	232,606	177,925	-	205,154	214,288	176,754	172,256	187,194	189,145
51	5000-5999		410,016	918,484	305,929	230,645	348,099	192,205	-	402,249	340,895	649,726	486,852	350,126	1,429,392
52	6000-6999		-	75,850	39,041	(19,175)	1,303	6,468	-	34,716	88,521	155,047	49,348	64,599	154,313
52			-	-	-	-	-	-	-	-	-	-	-	-	-
53	7000-7998		186,592	4,797	21,341	12,255	-	-	-	-	1,225,727	(13,654)	-	48,804	246,124
54	4000-7998		1,002,419	1,672,034	1,211,193	937,229	744,408	512,615	-	866,180	2,058,735	1,046,611	887,671	982,398	2,501,494
55			-	-	-	-	-	-	-	-	-	-	-	-	-
56	1000-7998		7,591,677	11,058,563	9,969,541	10,924,621	10,449,963	9,632,134	9,632,134	10,756,737	12,040,103	10,955,667	10,984,065	10,720,345	12,500,825
57			-	-	-	-	-	-	-	-	-	-	-	-	-
58	9111-9499		-	-	-	-	-	-	-	-	-	-	-	-	-
59	9111-9199		-	-	-	-	-	-	-	-	-	-	-	-	-
60	9200-9299		150,691	14,513	9,979	1,079,381	2,131,793	-	32,655	229,413	18,062	1,132	3,426	-	122,459
61	9200-9299		-	-	-	-	-	-	-	-	-	-	-	-	-
64	9200-9299		-	-	-	516,621	-	-	-	-	-	-	-	-	-
65	9300-9319		7,616	-	517,689	-	-	-	-	-	-	-	-	-	(7,616)
66	9320-9499		29,504	(22,765)	(14,183)	(2,447)	(10,894)	9,111	(20,839)	19,275	6,756	(15,911)	1,120	-	21,272
67			-	-	-	-	-	-	-	-	-	-	-	-	-
68	9111-9499		187,811	(8,252)	513,485	1,593,555	2,120,899	9,111	11,816	248,688	24,818	(14,779)	4,546	-	136,115
69			-	-	-	-	-	-	-	-	-	-	-	-	-
70	9500-9659		3,649,823	(118,959)	(1,099,045)	60,413	(85,426)	(75,767)	-	58,482	100,907	(8,784)	(134,884)	(59,513)	(122,635)
71	9500-9599		-	-	-	-	-	-	-	-	-	-	-	-	-
72	9650-9659		-	-	-	-	-	-	-	-	-	-	-	-	-
73			-	-	-	-	-	-	-	-	-	-	-	-	-
74	9500-9659		3,649,823	(118,959)	(1,099,045)	60,413	(85,426)	(75,767)	-	58,482	100,907	(8,784)	(134,884)	(59,513)	(122,635)
75			-	-	-	-	-	-	-	-	-	-	-	-	-
76	Multiple		-	-	-	-	-	-	-	-	-	-	-	-	-
77	9783		-	-	-	-	-	-	-	-	-	-	-	-	-
78	9795		-	-	-	-	-	-	-	-	-	-	-	-	-
79	7999		(629,017)	311,975	73,598	(1,069)	112,511	16,020	16,020	(105,446)	22,813	(35,098)	(15,649)	-	249,563
80	8999		5,926	(5,924)	(2)	-	-	18,734	18,734	(18,734)	(28,879)	(32,122)	61,001	-	-
81	9100		923,455	321,829	(95,279)	4,896	(9,078)	5,343	5,343	14,064	1,898	(1,433)	5,439	-	-
82			-	-	-	43	(43)	203	203	(367)	40,693	-	(1,222)	-	(99,308)
83			-	-	-	-	-	-	-	-	-	-	-	-	-
84	Multiple		300,364	627,880	(21,683)	3,870	103,390	-	40,300	(110,483)	36,525	(68,653)	49,369	-	210,255
85			-	-	-	-	-	-	-	-	-	-	-	-	-
86	Ending Balance WITHOUT Borrowing		1,482,719	(4,836,853)	(4,682,529)	(6,174,885)	(8,598,123)	2,042,864	3,315,256	8,354,924	3,095,821	2,746,409	10,884,057	7,787,081	7,618,807
87			-	-	-	-	-	-	-	-	-	-	-	-	-
88	TTF BORROWING LINE HIDDEN		158,273	158,273	14,412,785	14,254,512	15,254,512	14,254,512	14,254,512	14,254,512	7,016,012	7,016,012	7,016,012	(222,488)	(222,488)
89	Multiple		-	-	-	-	-	-	-	-	-	-	-	-	-
90	9640		-	14,010,000	-	-	-	-	-	-	-	-	-	-	-
91	8680		-	272,507	-	-	-	-	-	-	-	-	-	-	-
92	5800		-	(27,995)	-	-	-	-	-	-	-	-	-	-	-
93	9135 & 9640		-	-	-	-	-	-	(7,238,500)	-	-	-	-	-	-
94	9600-9619		-	-	-	1,000,000	(1,000,000)	-	-	-	-	-	-	-	-
95	9620-9649		-	-	-	-	-	-	-	-	-	-	-	-	-
96	Multiple		158,273	158,273	(158,273)	1,000,000	(1,000,000)	-	-	(7,238,500)	-	-	(7,238,500)	-	-
97	9110		-	-	-	-	-	-	-	-	-	-	-	-	-
98	Ending Cash Balance		1,640,990	9,575,932	9,571,983	9,079,627	5,656,389	16,297,376	17,569,770	15,370,934	10,111,833	9,762,421	10,661,566	7,564,593	7,396,319

* Note: Budget balance assumes inclusion of STRS on-behalf; "other state accrual" amount excluded from July - Sept accrual allocation

La Mesa-Spring Valley Elementary
68197 AL

2019-20 General Fund Cashflows

Actuals to end of the month of:
Apr-19

	Beginning	7	8	9	10	11	12	1	2	3	4	5	6
		July	August	September	October	November	December	January	February	March	April	May	June
53 6/13/2019 12:50													
53 7000-7998 Transfers Out, Other Uses & Outgo			12,379	18,619	5,538	22,690	526	9,010	5,519	1,514	(48,020)	15,610	234,906
54 4000-7998 Subtotal Other Expenditures		500,231	1,013,893	1,541,054	1,840,778	1,322,428	1,233,508	1,060,358	1,438,352	964,896	987,965	1,084,158	122,215
55													
56 1000-7998 Total Cash Outflows - CY Expenditures		\$ 8,852,133	\$ 9,257,559	\$ 11,188,846	\$ 11,660,555	\$ 11,009,863	\$ 1,233,508	\$ 10,840,953	\$ 11,232,356	\$ 10,788,378	\$ 10,981,474	\$ 10,855,380	\$ 9,408,419
57													
58 9111-9499 Assets (Excluding 9110 Cash)													
59 9111-9199 Other Cash Equivalents													
60 9200-9299 Receivables (Excl. deferrals listed below)	3,780,392	940,098	-	940,098	-	940,098	-	-	-	940,098	-	-	-
61 9200-9299 Deferrals - Principal Appointment	0	0	-	-	-	-	-	-	-	-	-	-	-
64 9200-9299 Receivables - Lottery	896,937	-	-	-	896,937	-	-	-	-	-	-	-	-
65 9300-9319 Temporary Loans / Due From	-	-	-	-	-	-	-	-	-	-	-	-	-
66 9320-9499 Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
67													
68 9111-9499 Change in Assets (Excl. 9110 Cash)	\$ 4,657,330	\$ 940,099	\$ -	\$ 940,098	\$ 896,937	\$ 940,098	\$ -	\$ -	\$ -	\$ 940,098	\$ -	\$ -	\$ -
69													
70 9500-9659 Current Liabilities													
71 9500-9599 Payables	\$ 2,705,761	(1,352,880)	(676,440)	(676,440)									
72 9650-9659 Deferred Revenues													
73													
74 9500-9659 Change in Current Liabilities	\$ 2,705,761	(1,352,880)	(676,440)	(676,440)									
75													
76 Multiple Other Activity													
77 9793 Audit Adjustments													
78 9795 Other Restatements													
79 7999 Expense Suspense													
80 8999 Revenue Suspense													
81 9910 Payroll Suspense													
82 Treasury Reconciling Items													
83													
84 Multiple Total Other Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85													
86 Ending Balance WITHOUT Borrowing	\$ 1,721,035	\$ (4,341,814)	\$ (4,123,105)	\$ (4,123,105)	\$ (6,957,340)	\$ (9,706,764)	\$ (11,073,952)	\$ 2,742,080	\$ (1,527,443)	\$ 7,743	\$ 8,589,978	\$ 4,374,003	\$ 7,361,606
87													
89 Multiple Borrowing Activity													
90 9640 TRAN / TTF Principal Amounts													
91 8660 TRAN / TTF Premium		12,490,000											
92 5800 TRAN / TTF Issuance Cost & Interest													
93 9135 & 9640 TRAN / TTF Repayment								(6,245,000)					
94 9600-9619 Temporary Loans / Due To													
95 9620-9649 Other Liabilities (Excluding TRANS)													
96													
97 Multiple Total Borrowing Activity	\$ -	\$ 12,490,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,245,000)	\$ -	\$ -	\$ (6,245,000)	\$ -	\$ -
98													
99 9,110 Ending Cash Balance	\$ 14,211,035	\$ 8,148,186	\$ 8,366,895	\$ 5,532,660	\$ 2,783,236	\$ 1,416,048	\$ 13,116,925	\$ 8,987,080	\$ 4,717,557	\$ 6,252,743	\$ 8,589,978	\$ 4,374,003	\$ 7,361,606