

Denair Unified School District

2019-2020 Proposed Budget Report



*Where students are family
and learning comes to life!*

3460 Lester Road
Denair CA, 95316

Board Presentation and Public Hearing
June 6, 2019

Submitted to the Board of Trustees for Adoption
June 13, 2019

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Denair Unified School District
2019-2020 Proposed Budget Report and Multiyear Fiscal Projection
 Public Hearing – June 6, 2019
 Adoption – June 13, 2019

Local Educational Agencies are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget summarizes the cost to provide necessary resources to support the Denair Unified School District’s Strategic Plan and Local Control Accountability Plan. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the proposed budget occurs before the State has enacted its budget, and before actual expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented no less than 45 days after the Enacted State Budget.

Governor’s Revised State Budget Proposal “May Revision”

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

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

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

Cost of Living Adjustment (COLA): Statutory COLA 3.26%

	Estimate 2018-19	Estimate 2019-20	Estimate 2020-21	Estimate 2021-22
Annual COLA	2.71%	3.26%	3.00%	2.80%

Local Control and Accountability Plan (LCAP): The new LCFF Budget Overview for Parents will be attached as a cover to the LCAP.

In addition to the main LCAP template and the Budget Overview, this year the LCAP will also include a Federal Addendum, which will be submitted to the California Department of Education (CDE) directly. The Addendum is tied to the District's application for federal funds through the Consolidated Application.

CalSTRS Liabilities and Employer Contribution Rates: The May Revision adds \$150 million to the January proposal of one-time non-Prop. 98 appropriation (\$500 million total) to further reduce the 2019-20 employer contribution rate to 16.7%.

In January, the Governor proposed a \$3 billion supplemental contribution with non-Prop. 98 funds to reduce CalSTRS long-term liabilities. The proposal had two elements:

- \$700 million (\$350 million in 2019-20 and \$350 million in 2020-21) to be provided to buy down employer contribution rates over the next two years. Based on current assumptions, employer contributions would decrease from 18.13% to 17.1% in 2019-20 and from 19.1% to 18.1% in 2020-21. These percentages are still an increase from prior year.
- The remaining \$2.3 billion would be paid toward the long-term unfunded liability of the retirement fund.

Summary: All above information is current projections as of the Governor's May Revision 2019. Changes are likely to occur prior to finalization and adoption of the 2019-20 budget. It is imperative to stay well-informed, consider the impact of proposed and potential changes, both fiscal and programmatic, and adapt accordingly.

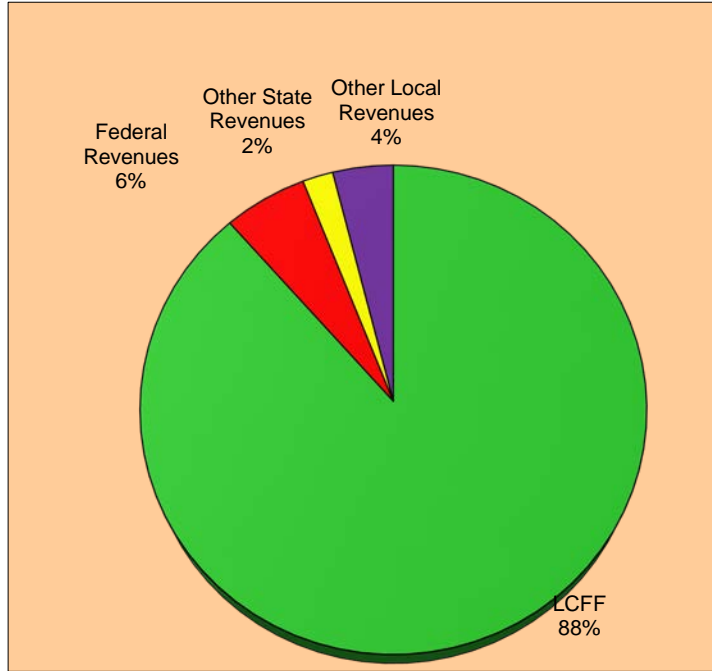
2019-2020 DUSD Primary Budget Components

- ❖ Average Daily Attendance (ADA)
 - Estimated ADA is at 1,244 District-wide:
 - DMS – 219
 - DHS – 275
 - DECA – 542
 - DCA – 208
 - Estimate an increase of approximately 27 ADA from 2018-2019.
- ❖ The District's unduplicated pupil percentage for supplemental & concentration funding is estimated to be 63.03%. The percentage will be revised based on final data.
- ❖ Lottery revenue is estimated to be \$151 per ADA for unrestricted purposes and \$53 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$32.18 for TK-8 ADA, and \$61.94 for 9-12 ADA at non-charter schools and \$16.86 for TK-8 ADA, and \$46.87 for 9-12 ADA at charter schools.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The District receives funding for its general operations from various sources. A breakdown of the major funding sources is illustrated below:

Description	Amount
Local Control Funding Formula	\$12,964,972
Federal Revenues	\$809,865
Other State Revenues	\$294,998
Other Local Revenues	\$584,368
TOTAL	\$14,654,203



Education Protection Account

Illustrated below is how the District's EPA funds are appropriated for the 2019-20 school year. Amounts will be revised throughout the year based on information received from the State.

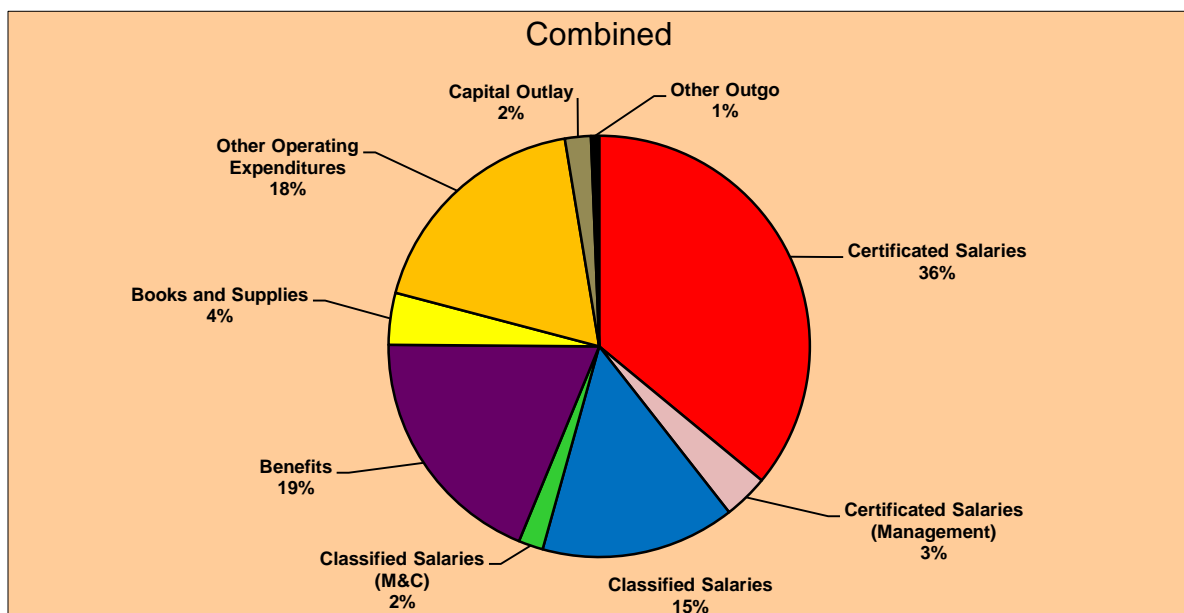
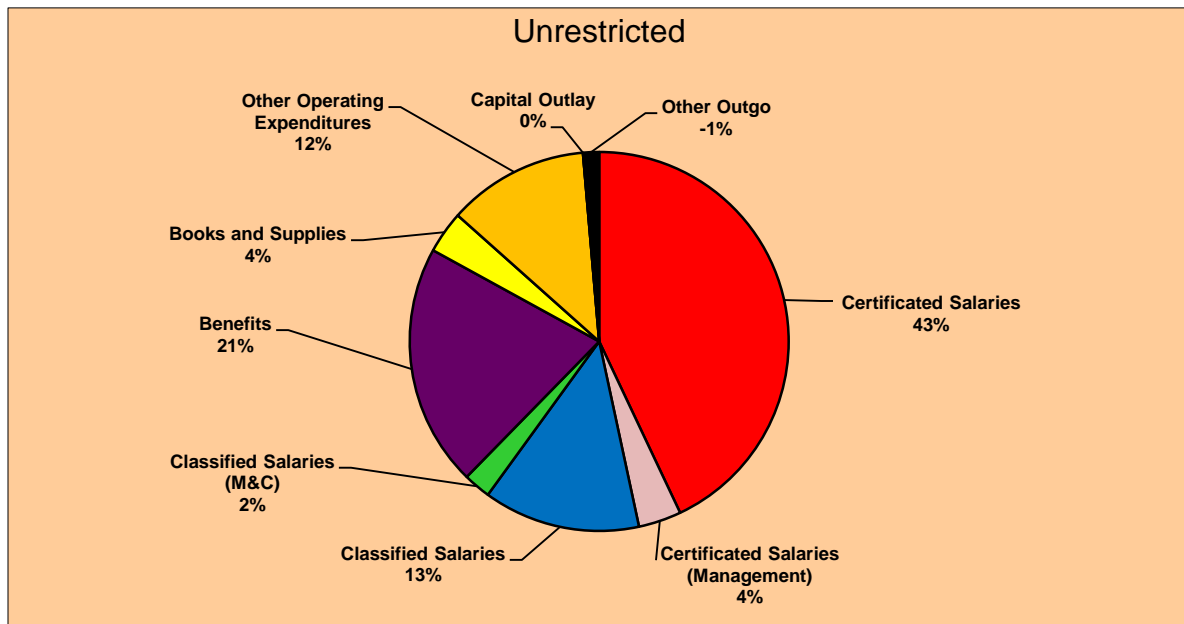
Education Protection Account (EPA) Budget				
<i>Fiscal Year Ending June 30, 2020</i>				
	Denair Unified School District	Denair Elementary Charter Academy	Denair Charter Academy	Total
BUDGETED REVENUES:				
<i>General Purpose Funds</i>	\$5,288,898	\$5,233,843	\$2,268,420	\$12,791,161
<i>EPA Factor</i>	11%	3%	15%	8%
<i>Estimated EPA Funds</i>	\$570,834	\$108,400	\$350,973	\$1,030,207
BUDGETED EXPENDITURES:				
<i>Certificated Instructional Salaries</i>	\$538,855	\$116,185	\$292,050	\$947,090
<i>Certificated Instructional Benefits</i>	\$155,603	\$29,422	\$79,577	\$264,602
	\$694,458	\$145,607	\$371,627	\$1,211,692

Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, the largest part of expenditures are salaries and benefits that comprise of approximately 83% of the District's unrestricted budget, and approximately 75% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$4,731,877	\$5,520,537
Certificated Salaries (Management)	\$402,525	\$528,759
Classified Salaries	\$1,471,978	\$2,287,140
Classified Salaries (Management & Confidential)	\$256,364	\$289,706
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$2,275,457	\$2,900,544
Books and Supplies	\$396,100	\$610,584
Other Operating Expenditures	\$1,325,925	\$2,805,634
Capital Outlay	\$0	\$305,000
Other Outgo	-\$150,957	\$96,187
TOTAL	\$10,709,269	\$15,344,091

Following is a graphical description of expenditures by percentage:



Contributions to/from Restricted Programs & Transfers Out

The budget includes the following transfers of unrestricted resources to restricted programs to cover restricted program expenditures in excess of revenue:

Description	Proposed Budget
Special Education	1,901,304
Restricted Maintenance Account	1,034,635
TOTAL CONTRIBUTIONS	2,935,939

General Fund Summary

The District's 2019-20 General Fund projects a total unrestricted deficit of \$668,235 due to spending one-time revenue carryovers from 2018-19 and an ending fund balance of \$981,298 (\$541,528 for unrestricted activity). The components of the District's fund balance are as follows: revolving cash - \$3,900, restricted programs - \$439,770, economic uncertainty - \$480,293, and unassigned / unappropriated of \$57,335.

Cash Flow

The District is anticipating having positive monthly cash balances throughout all months in the 2019-20 school year except for November, 2019. The District will be able to cover negative cash in November by borrowing from other funds within the District.

Fund Summaries

As illustrated below, all Funds are anticipated to have a positive ending fund balance at June 30, 2020.

FUND	2018-19	Est. Net Change	2019-20
GENERAL (UNRESTRICTED & RESTRICTED)	\$1,748,495	(\$767,197)	\$981,298
CHILD DEVELOPMENT FUND	\$36,861	\$0	\$36,861
CAFETERIA	\$49,761	\$0	\$49,761
BOND INTEREST FUND	\$1,270,149	(\$75,700)	\$1,194,449
DEBT SERVICE FUND	\$1	\$0	\$1
TOTAL	\$3,105,267	(\$842,897)	\$2,262,370

Multyear Projection

General Planning Factors Released by the Department of Finance (DOF):

	2019-20	2020-21	2021-22
Statutory COLA	3.26%	3.00%	2.80%
STRS Employer Statutory Rates	18.13%	19.10%	19.10%
STRS Employer Proposed Rates	*16.70%	*18.10%	*18.60%
PERS Employer Rates	20.733%	23.60%	24.90%
Lottery – unrestricted per ADA	\$151	\$151	\$151
Lottery – Prop. 20 per ADA	\$53	\$53	\$53
Mandated Cost per ADA / One Time Allocations	-	-	-
Mandate Block Grant for Districts – K-8 per ADA	\$32.18	\$33.15	\$34.08
Mandate Block Grant for Districts – 9-12 per ADA	\$61.94	\$63.80	\$65.59
Mandate Block Grant for Charters – K-8 per ADA	\$16.86	\$17.37	\$17.86
Mandate Block Grant for Charters – 9-12 per ADA	\$46.87	\$48.28	\$49.63
State Preschool Part-Day Daily Reimbursement Rate	\$30.87	\$30.87	\$30.87
State Preschool Full-Day Daily Reimbursement Rate	\$49.85	\$49.85	\$49.85
General Child Care Daily Reimbursement Rate	\$49.54	\$49.54	\$49.54
Routine Restricted Maintenance Account	3%+ of total GF expenses	3%+ of total GF expenses	3%+ of total GF expenses

*The Governor’s May Revision proposes using approximately \$850 million to reduce the 2019-20 CalSTRS employer statutory rate from 18.13% to 16.7% and the 2020-21 employer statutory rate from 19.1% to 18.1%.

Various aspects of the planning factors illustrated above will be further discussed below with the District’s revenue or expenditure assumptions.

Revenue Assumptions:

As noted above, the Department of Finance (DOF) released the following estimated COLA percentages for 2018-19 through 2021-22:

	Estimate 2018-19	Estimate 2019-20	Estimate 2020-21	Estimate 2021-22
Annual COLA	2.71%	3.26%	3.00%	2.80%

Based on 2018-19 enrollment and past enrollment trends, the District anticipates enrollment to increase by approximately 2% in all three fiscal years. The Local Control Funding Formula is estimated to be adjusted per Department of Finance's estimates of COLA.

Expenditure Assumptions:

Salary changes from 2019-20 encompasses certificated step increases of approximately 1.5% and classified step increases of approximately 2.4%.

Assembly Bill 1469 increased the contribution rates that employers, employees and the State pay to support the State Teachers Retirement System. The rate for employers is 16.28% for 2018-19. As illustrated below, employer rates will continue to increase until 2020-21.

CalSTRS Rates per Education Code Sections 22901.7 and 22950.5					
	<i>2018-19</i>	<i>2019-20</i>	<i>2020-21</i>	<i>2021-22</i>	<i>2022-23</i>
Statutory Rate	16.28%	18.13%	19.10%	19.10%	19.10%
Proposed Rate	16.28%	16.70%	18.10%	18.60%	18.60%

The CalPERS Board adopted final 2018-19 employer contribution rates and revised projected out-year rates. The new adopted/projected rates are as follows:

CalPERS Actual and Projected Rates				
<i>2018-19</i>	<i>2019-20</i>	<i>2020-21</i>	<i>2021-22</i>	<i>2022-23</i>
18.062%	20.733%	23.60%	24.90%	25.70%

Therefore, adjustments to benefits contained in the District’s multi-year projection reflect the effects of salary changes noted above, as well as, the expected increases to employer pension costs.

Estimated Ending Fund Balances:

During 2020-21, the District estimates a total operating deficit of \$437,445 resulting in an ending fund balance of \$543,853.

During 2021-21, the District estimates that the General Fund will deficit spend by approximately \$31,728 resulting in an ending General Fund balance of \$512,125.

Estimated Ending Cash Balances:

As discussed above, the District anticipates having positive monthly cash balances throughout the fiscal year (except for November, 2019) with a positive ending cash balance of approximately \$1.2 million on June 30, 2020. During 2020-21, the District is expected to have positive monthly cash throughout the fiscal year (except for October and November, 2019), and is estimated to have a positive ending cash balance of approximately \$673,503 on June 30, 2021.

Conclusion:

The projection supports that the District will be able to meet its financial obligations for the current and subsequent years. Therefore, Denair Unified School District certifies that its financial condition is positive; a positive certification states that based upon current projections, a district will be able meet its financial obligations for the current fiscal year and subsequent two fiscal years. Administration is confident that the District will be able to maintain a minimum State reserve on a district-wide basis, and have the necessary cash in order to ensure that the District remains fiscally solvent.

DENAIR UNIFIED SCHOOL DISTRICT

2019-20 Proposed Budget

Estimated Financial Activity: All Funds

Description	General Fund (01)	Charter Schools Operating Funds (01)	Child Development Fund (12)	Cafeteria Special Revenue Fund (13)	Capital Facilities Fund (25)	Bond Interest & Redemption Fund (51)	Debt Service Fund (56)	Total
REVENUES								
General Purpose (LCFF) Revenues:								
State Aid	3,121,070	4,277,323						7,398,393
Property Taxes & Misc. Local	2,341,639	3,224,940						5,566,579
Total General Purpose	5,462,709	7,502,263	-	-	-	-	-	12,964,972
Federal Revenues	809,865	-		555,310				1,365,175
Other State Revenues	134,703	160,295	266,020	40,413		16,800		618,231
Other Local Revenues	582,268	2,100	-	3,500	160,000	1,003,600	-	1,751,468
TOTAL - REVENUES	6,989,545	7,664,658	266,020	599,223	160,000	1,020,400	-	16,699,846
EXPENDITURES								
Certificated Salaries	2,044,982	3,475,555	65,531					5,586,068
Certificated Management Salaries	401,409	127,350	9,682					538,441
Classified Salaries	1,571,006	716,134	53,789	213,473				2,554,402
Classified Management Salaries	251,742	37,964		-				289,706
Employee Benefits (All)	1,598,702	1,301,842	44,217	101,650				3,046,411
Books & Supplies	345,013	265,571	47,301	244,800				902,685
Other Operating Expenses (Services)	1,751,257	1,054,377	27,713	39,300				2,872,647
Capital Outlay	-	305,000						305,000
Other Outgo	113,974	-				1,096,100	237,309	1,447,383
Direct Support/Indirect Costs	(455,054)	437,267	17,787	-				-
TOTAL - EXPENDITURES	7,623,031	7,721,060	266,020	599,223	-	1,096,100	237,309	17,542,743
EXCESS (DEFICIENCY)	(633,486)	(56,402)	-	-	160,000	(75,700)	(237,309)	(842,897)
OTHER SOURCES/USES								
Transfers In	588,282	-					237,309	825,591
Transfers (Out)	(77,309)	(588,282)			(160,000)			(825,591)
Net Other Sources (Uses)	-	-						-
Contributions to Restricted Programs	-	-						-
TOTAL - OTHER SOURCES/USES	510,973	(588,282)	-	-	(160,000)	-	237,309	-
FUND BALANCE INCREASE (DECREASE)	(122,513)	(644,684)	-	-	-	(75,700)	-	(842,897)
FUND BALANCE								
Beginning Fund Balance	364,002	1,384,493	36,861	49,761	-	1,270,149	1	3,105,267
Ending Balance, June 30	241,489	739,809	36,861	49,761	-	1,194,449	1	2,262,370

DENAIR UNIFIED SCHOOL DISTRICT

2019-20 Proposed Budget

Estimated Financial Activity: Operating Funds (General & Charter Funds)

Description	General Fund			Denair Elementary Charter Academy			Denair Charter Academy			Grand Total <i>Information Only</i>
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
REVENUES										
General Purpose (LCFF) Revenues:										
State Aid	3,121,070	-	3,121,070	2,903,286	-	2,903,286	1,374,037	-	1,374,037	7,398,393
Property Taxes & Misc. Local	2,167,828	173,811	2,341,639	2,330,557	-	2,330,557	894,383	-	894,383	5,566,579
Total General Purpose	5,288,898	173,811	5,462,709	5,233,843	-	5,233,843	2,268,420	-	2,268,420	12,964,972
Federal Revenues	-	809,865	809,865	-	-	-	-	-	-	809,865
Other State Revenues	94,226	40,477	134,703	85,315	26,000	111,315	38,980	10,000	48,980	294,998
Other Local Revenues	44,600	537,668	582,268	-	-	-	-	2,100	2,100	584,368
TOTAL - REVENUES	5,427,724	1,561,821	6,989,545	5,319,158	26,000	5,345,158	2,307,400	12,100	2,319,500	14,654,203
EXPENDITURES										
Certificated Salaries	1,613,933	431,049	2,044,982	2,066,572	258,779	2,325,351	1,051,372	98,832	1,150,204	5,520,537
Certificated Management Salaries	275,175	126,234	401,409	87,138	-	87,138	40,212	-	40,212	528,759
Classified Salaries	913,326	657,680	1,571,006	431,403	146,940	578,343	127,249	10,542	137,791	2,287,140
Classified Management Salaries	218,400	33,342	251,742	18,982	-	18,982	18,982	-	18,982	289,706
Employee Benefits (All)	1,133,931	464,771	1,598,702	792,194	128,746	920,940	349,332	31,570	380,902	2,900,544
Books & Supplies	195,100	149,913	345,013	79,000	43,500	122,500	122,000	21,071	143,071	610,584
Other Operating Expenses (Services)	871,925	879,332	1,751,257	335,500	330,888	666,388	118,500	269,489	387,989	2,805,634
Capital Outlay	-	-	-	-	305,000	305,000	-	-	-	305,000
Other Outgo	-	113,974	113,974	-	-	-	-	-	-	113,974
Direct Support/Indirect Costs	(505,768)	50,714	(455,054)	251,615	62,837	314,452	103,196	19,619	122,815	(17,787)
TOTAL - EXPENDITURES	4,716,022	2,907,009	7,623,031	4,062,404	1,276,690	5,339,094	1,930,843	451,123	2,381,966	15,344,091
EXCESS (DEFICIENCY)	711,702	(1,345,188)	(633,486)	1,256,754	(1,250,690)	6,064	376,557	(439,023)	(62,466)	(689,888)
OTHER SOURCES/USES										
Transfers In	588,282	-	588,282	-	-	-	-	-	-	588,282
Transfers (Out)	(77,309)	-	(77,309)	(190,210)	-	(190,210)	(398,072)	-	(398,072)	(665,591)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-
Contributions (to Restricted Programs)	(1,280,759)	1,280,759	-	(1,227,042)	1,227,042	-	(428,138)	428,138	-	-
TOTAL - OTHER SOURCES/USES	(769,786)	1,280,759	510,973	(1,417,252)	1,227,042	(190,210)	(826,210)	428,138	(398,072)	(77,309)
FUND BALANCE INCREASE (DECREASE)	(58,084)	(64,429)	(122,513)	(160,498)	(23,648)	(184,146)	(449,653)	(10,885)	(460,538)	(767,197)
FUND BALANCE										
Beginning Fund Balance	293,464	70,538	364,002	329,185	295,023	624,208	587,114	173,171	760,285	1,748,495
Ending Balance, June 30	235,380	6,109	241,489	168,687	271,375	440,062	137,461	162,286	299,747	981,298

Denair Unified School District

2019-20 Proposed Budget

Operating Funds Multi-Year Projection (District and Charters Combined)

Description	2019-20 Proposed Budget			2020-21 Projected Budget			2021-22 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	12,791,161	173,811	12,964,972	13,358,876	173,811	13,532,687	13,967,894	173,811	14,141,705
Federal Revenue	0	809,865	809,865	0	809,900	809,900	0	809,900	809,900
State Revenue	218,521	76,477	294,998	218,500	76,500	295,000	218,500	76,500	295,000
Local Revenue	44,600	539,768	584,368	44,600	539,800	584,400	44,600	539,800	584,400
Total Revenues	13,054,282	1,599,921	14,654,203	13,621,976	1,600,011	15,221,987	14,230,994	1,600,011	15,831,005
EXPENDITURES									
Certificated Salaries (B)	5,134,402	914,894	6,049,296	5,264,833	924,550	6,189,383	5,397,333	934,250	6,331,583
Classified Salaries (C)	1,728,342	848,504	2,576,846	1,769,549	869,100	2,638,649	1,811,749	890,400	2,702,149
Benefits (D)	2,275,457	625,087	2,900,544	2,428,600	665,500	3,094,100	2,515,901	690,800	3,206,701
Books and Supplies	396,100	214,484	610,584	296,100	214,500	510,600	296,100	214,500	510,600
Other Services & Oper. Exp	1,325,925	1,479,709	2,805,634	1,325,900	1,509,700	2,835,600	1,325,900	1,479,700	2,805,600
Capital Outlay (E)	0	305,000	305,000	0	295,000	295,000	0	210,000	210,000
Other Outgo 7xxx	0	113,974	113,974	0	114,000	114,000	0	114,000	114,000
Transfer of Indirect 73xx	(150,957)	133,170	(17,787)	(151,000)	133,100	(17,900)	(151,000)	133,100	(17,900)
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	10,709,269	4,634,822	15,344,091	10,933,982	4,725,450	15,659,432	11,195,983	4,666,750	15,862,733
Excess / (Deficiency)	2,345,013	(3,034,901)	(689,888)	2,687,994	(3,125,439)	(437,445)	3,035,011	(3,066,739)	(31,728)
OTHER SOURCES/USES									
Transfers In	588,282	0	588,282	710,000	0	710,000	618,000	0	618,000
Transfers Out	(665,591)	0	(665,591)	(710,000)	0	(710,000)	(618,000)	0	(618,000)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(2,935,939)	2,935,939	0	(2,733,000)	2,733,000	0	(3,031,000)	3,031,000	0
Total Financing Sources/Uses	(3,013,248)	2,935,939	(77,309)	(2,733,000)	2,733,000	0	(3,031,000)	3,031,000	0
Net Increase (Decrease)	(668,235)	(98,962)	(767,197)	(45,006)	(392,439)	(437,445)	4,011	(35,739)	(31,728)
FUND BALANCE, RESERVES									
Beginning Balance	1,209,763	538,732	1,748,495	541,528	439,770	981,298	496,522	47,331	543,853
Ending Balance	541,528	439,770	981,298	496,522	47,331	543,853	500,533	11,592	512,125
Nonspendable (Revolving Cash)	3,900	0	3,900	3,900	0	3,900	3,900	0	3,900
Restricted	0	439,770	439,770	0	47,331	47,331	0	11,592	11,592
Unassigned - REU	480,293	0	480,293	491,085	0	491,085	494,423	0	494,423
Unassigned - Other	57,335	0	57,335	1,537	0	1,537	2,210	0	2,210
Total - Fund Balance	541,528	439,770	981,298	496,522	47,331	543,853	500,533	11,592	512,125

Notes:

- (A) Based on 2019-20 enrollment projections and past enrollment trends, the District anticipates enrollment to increase by approximately 2% in both 2020-21 and 2021-22. The Local Control Funding Formula is estimated to be adjusted per Department of Finance's estimates of COLA .
- (B) Step increases are estimated to be approximately 1.5% in subsequent years.
- (C) Step increases are estimated to be approximately 2.4% in subsequent years.
- (D) Benefits were adjusted accordingly due to the above changes. To reflect proposed changes in Governor's May Budget Revision, the following State pension programs are expected to change by the following: STRS is expected to increase by 1.4% in 2020-21 and an additional 0.5% in 2020-21. PERS is expected to increase by 2.867% in 2020-21 and an additional 1.3% in 2021-22.
- (E) Capital outlay reflects adding four additional portables at DECA over the next three years.

Denair Unified School District
2019-20 Proposed Budget
2019-2020 Operating Funds Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	9110	1,680,959	1,667,155	893,643	898,992	389,711	(345,112)	3,128,471	2,255,044	1,648,686	1,210,810	2,953,596	1,922,191		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	328,850	328,850	929,279	591,928	591,928	929,277	591,928	617,037	596,550	514,050	514,050	864,666	0	7,398,393
Property Taxes	8010-8019	0	0	0	0	0	3,424,866	(237,790)	2,886	109	2,261,937	21,290	93,281	0	5,566,579
Property Taxes In-Lieu	8080-8099	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	24,775	85,843	6,393	151,274	78,488	0	81,274	9,090	0	0	372,728	809,865
Other State Revenue	8300-8599	0	0	3,856	0	0	48,589	72,737	0	39,875	0	0	75,736	54,205	294,998
Other Local Revenue	8600-8799	20,503	19,250	38,472	57,568	36,174	41,696	40,420	65,784	32,934	42,499	38,377	110,896	39,795	584,368
All Other Financing Sources	8930-8979	272,000	680,000	33,000	596,000	452,000	0	0	0	0	0	0	(908,000)	(536,718)	588,282
Non-Revenue Inflow (CIB)	9140	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (Advances)	9210	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (Misc)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS		621,353	1,028,100	1,029,382	1,331,339	1,086,495	4,595,702	545,783	685,707	750,742	2,827,576	573,717	236,579	(69,990)	15,242,485
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	68,377	419,743	533,409	499,583	504,849	491,018	468,994	495,345	535,178	513,881	622,943	689,716	206,260	6,049,296
Classified Salaries	2000-2999	104,495	203,694	221,053	225,655	209,272	204,686	211,061	231,057	241,217	214,298	297,017	173,254	40,087	2,576,846
Benefits	3000-3999	127,071	223,853	202,233	202,094	350,461	152,883	266,927	209,030	252,640	238,448	260,795	414,109	0	2,900,544
Books & Supplies	4000-4999	35	51,991	22,444	99,624	60,174	30,861	31,983	19,411	21,147	22,110	36,959	115,703	98,142	610,584
Contracted Services	5000-5999	838	215,382	129,796	212,646	229,900	203,041	279,650	268,209	134,240	72,820	370,838	375,664	312,610	2,805,634
Capital Outlay	6000-6999	0	6,679	7,319	0	11,412	882	156,507	59,250	4,785	20,764	9,917	27,485	0	305,000
Other Outgo (exclude 73XX)	7000-7499	270	270	486	5,018	3,250	38,748	4,088	9,763	(589)	2,469	6,653	43,548	0	113,974
Other Outgo - Indirect Costs	73XX	0	0	0	0	0	0	0	0	0	0	0	0	(17,787)	(17,787)
Interfund Transfers Out	7600-7629	272,000	680,000	33,000	596,000	452,000	0	0	0	0	0	0	(908,000)	(459,409)	665,591
All Other Financing Uses	7600-7699	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditure Outflow (U-Tax)	9519	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditure Outflow (OPEB)	9540	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditures (Other)	Misc	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outflows/Non-Expenditures		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS		573,086	1,801,612	1,149,740	1,840,620	1,821,318	1,122,119	1,419,210	1,292,065	1,188,618	1,084,790	1,605,122	931,479	179,903	16,009,682
D. PRIOR YEAR TRANSACTIONS															(767,197)
Accounts Receivable (Regular)	9200	640,929	0	0	0	0	0	0	0	0	0	0	0	0	640,929
Accounts Receivable (Due From)	9310	0	0	495,358	0	0	0	0	0	0	0	0	0	0	495,358
Accounts Payable	9500	703,000	0	0	0	0	0	0	0	0	0	0	0	0	703,000
Accounts Payable (Due To)	9610	0	0	369,651	0	0	0	0	0	0	0	0	0	0	369,651
Current Loan	9610	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue	9650	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PRIOR YEAR TRANSACTIONS		(62,071)	0	125,707	0	0	0	0	0	0	0	0	0	0	63,636
E. NET INCREASE/DECREASE (B-C+D)		(13,804)	(773,512)	5,349	(509,281)	(734,823)	3,473,583	(873,427)	(606,358)	(437,876)	1,742,786	(1,031,405)	(694,900)	(249,893)	(703,561)
F. ENDING CASH (A + E)		1,667,155	893,643	898,992	389,711	(345,112)	3,128,471	2,255,044	1,648,686	1,210,810	2,953,596	1,922,191	1,227,291		
G. ENDING CASH, PLUS ACCRUALS															977,398

Denair Unified School District
2019-20 Proposed Budget
2020-2021 Operating Funds Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	N/A														
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	361,866	361,866	1,018,432	651,378	651,378	1,018,431	651,378	678,695	656,135	565,769	565,769	946,928	0	8,128,025
Property Taxes	8010-8019	0	0	0	0	0	3,325,246	(230,873)	2,802	106	2,196,143	20,671	90,567	0	5,404,662
Property Taxes In-Lieu	8080-8099	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	24,776	85,847	6,393	151,281	78,491	0	81,278	9,090	0	0	372,744	809,900
Other State Revenue	8300-8599	0	0	3,872	0	0	48,635	72,655	0	39,863	0	0	75,775	54,200	295,000
Other Local Revenue	8600-8799	20,504	19,251	38,501	57,571	36,217	41,743	40,422	65,740	32,936	42,501	38,379	110,837	39,798	584,400
All Other Financing Sources	8930-8979	0	364,000	665,000	325,000	157,000	0	0	0	332,000	0	0	(578,000)	(555,000)	710,000
Non-Revenue Inflow (CIB)	9140	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (Advances)	9210	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (Misc)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS		382,370	745,117	1,750,581	1,119,796	850,988	4,585,336	612,073	747,237	1,142,318	2,813,503	624,819	646,107	(88,258)	15,931,987
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	69,693	429,772	545,033	510,737	516,109	502,025	479,645	506,498	547,164	525,332	636,804	707,108	213,463	6,189,383
Classified Salaries	2000-2999	106,993	208,588	226,350	231,090	214,326	209,613	216,155	236,575	247,038	219,437	304,104	177,482	40,898	2,638,649
Benefits	3000-3999	135,325	238,719	215,748	215,591	372,946	163,407	284,347	222,944	269,380	254,264	278,076	443,353	0	3,094,100
Books & Supplies	4000-4999	35	50,531	21,128	96,975	46,884	28,182	25,394	18,722	17,730	21,649	28,895	105,862	48,613	510,600
Contracted Services	5000-5999	876	218,622	131,187	214,381	231,442	203,927	280,406	268,674	135,232	73,449	373,543	388,643	315,218	2,835,600
Capital Outlay	6000-6999	0	6,460	7,079	0	11,038	853	151,376	57,307	4,628	20,083	9,592	26,584	0	295,000
Other Outgo (exclude 73XX)	7000-7499	270	270	486	5,019	3,251	38,757	4,089	9,765	(589)	2,470	6,655	43,557	0	114,000
Other Outgo - Indirect Costs	73XX	0	0	0	0	0	0	0	0	0	0	0	0	(17,900)	(17,900)
Interfund Transfers Out	7600-7629	0	364,000	665,000	325,000	157,000	0	0	332,000	0	0	0	(578,000)	(555,000)	710,000
All Other Financing Uses	7600-7699	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditure Outflow (U-Tax)	9519	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditure Outflow (OPEB)	9540	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditures (Other)	Misc	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outflows/Non-Expenditures		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS		313,192	1,516,962	1,812,011	1,598,793	1,552,996	1,146,764	1,441,412	1,320,485	1,552,583	1,116,684	1,637,669	1,314,589	45,292	16,369,432
D. PRIOR YEAR TRANSACTIONS															(437,445)
Accounts Receivable (Regular)	9200	466,728	0	0	0	0	0	0	0	0	0	0	0	0	466,728
Accounts Receivable (Due From)	9310	0	0	991,772	0	0	0	0	0	0	0	0	0	0	991,772
Accounts Payable	9500	657,099	0	0	0	0	0	0	0	0	0	0	0	0	657,099
Accounts Payable (Due To)	9610	0	0	1,051,294	0	0	0	0	0	0	0	0	0	0	1,051,294
Accounts Payable (Due To)	9610	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue	9650	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PRIOR YEAR TRANSACTIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	(249,893)
E. NET INCREASE/DECREASE (B-C+D)		69,178	(771,845)	(61,430)	(478,997)	(702,008)	3,438,572	(829,339)	(573,248)	(410,265)	1,696,819	(1,012,850)	(668,482)	(133,550)	(687,338)
F. ENDING CASH (A + E)		1,296,469	334,253	272,823	(265,696)	(967,704)	2,470,868	1,641,529	1,068,281	658,016	2,354,835	1,341,985	673,503		
G. ENDING CASH, PLUS ACCRUALS															539,953

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	12,158,459.00	164,094.00	12,322,553.00	12,791,161.00	173,811.00	12,964,972.00	5.2%
2) Federal Revenue		8100-8299	0.00	1,086,907.00	1,086,907.00	0.00	809,865.00	809,865.00	-25.5%
3) Other State Revenue		8300-8599	441,906.00	338,746.00	780,652.00	218,521.00	76,477.00	294,998.00	-62.2%
4) Other Local Revenue		8600-8799	78,719.00	665,033.00	743,752.00	44,600.00	539,768.00	584,368.00	-21.4%
5) TOTAL, REVENUES			12,679,084.00	2,254,780.00	14,933,864.00	13,054,282.00	1,599,921.00	14,654,203.00	-1.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,928,122.00	1,004,535.00	5,932,657.00	5,134,402.00	914,894.00	6,049,296.00	2.0%
2) Classified Salaries		2000-2999	1,656,130.00	737,020.00	2,393,150.00	1,728,342.00	848,504.00	2,576,846.00	7.7%
3) Employee Benefits		3000-3999	2,229,193.00	572,220.00	2,801,413.00	2,275,457.00	625,087.00	2,900,544.00	3.5%
4) Books and Supplies		4000-4999	513,819.00	631,886.00	1,145,705.00	396,100.00	214,484.00	610,584.00	-46.7%
5) Services and Other Operating Expenditures		5000-5999	1,627,679.00	1,826,927.00	3,454,606.00	1,325,925.00	1,479,709.00	2,805,634.00	-18.8%
6) Capital Outlay		6000-6999	325,921.00	32,467.00	358,388.00	0.00	305,000.00	305,000.00	-14.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,006.00	147,931.00	152,937.00	0.00	113,974.00	113,974.00	-25.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(62,846.00)	55,786.00	(7,060.00)	(150,957.00)	133,170.00	(17,787.00)	151.9%
9) TOTAL, EXPENDITURES			11,223,024.00	5,008,772.00	16,231,796.00	10,709,269.00	4,634,822.00	15,344,091.00	-5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,456,060.00	(2,753,992.00)	(1,297,932.00)	2,345,013.00	(3,034,901.00)	(689,888.00)	-46.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	275,644.00	0.00	275,644.00	588,282.00	0.00	588,282.00	113.4%
b) Transfers Out		7600-7629	281,437.00	0.00	281,437.00	665,591.00	0.00	665,591.00	136.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,640,967.00)	2,640,967.00	0.00	(2,935,939.00)	2,935,939.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,646,760.00)	2,640,967.00	(5,793.00)	(3,013,248.00)	2,935,939.00	(77,309.00)	1234.5%

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)			(1,190,700.00)	(113,025.00)	(1,303,725.00)	(668,235.00)	(98,962.00)	(767,197.00)	-41.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,400,462.30	651,757.38	3,052,219.68	1,209,762.30	538,732.38	1,748,494.68	-42.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,400,462.30	651,757.38	3,052,219.68	1,209,762.30	538,732.38	1,748,494.68	-42.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,400,462.30	651,757.38	3,052,219.68	1,209,762.30	538,732.38	1,748,494.68	-42.7%
2) Ending Balance, June 30 (E + F1e)			1,209,762.30	538,732.38	1,748,494.68	541,527.30	439,770.38	981,297.68	-43.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,900.00	0.00	3,900.00	3,900.00	0.00	3,900.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	538,732.38	538,732.38	0.00	439,770.38	439,770.38	-18.4%
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	281,486.45	0.00	281,486.45	1.45	0.00	1.45	-100.0%
EPA Fund Balance - will be \$0 at First Int	1400	9780				1.45		1.45	
One-time DCA chromebooks	0000	9780	100,000.00		100,000.00				
EPA Fund balance - will be \$0 at First Int	1400	9780	181,486.45		181,486.45				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	495,397.50	0.00	495,397.50	480,293.50	0.00	480,293.50	-3.0%
Unassigned/Unappropriated Amount		9790	428,978.35	0.00	428,978.35	57,332.35	0.00	57,332.35	-86.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,139,881.84	(1,848,413.41)	2,291,468.43				
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	3,900.00	0.00	3,900.00				
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	13,694.84	5,966.74	19,661.58				
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			4,157,476.68	(1,842,446.67)	2,315,030.01				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	2,708.51	2,530.90	5,239.41				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			2,708.51	2,530.90	5,239.41				
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 (G9 + H2) - (I6 + J2)			4,154,768.17	(1,844,977.57)	2,309,790.60				

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	5,726,542.00	0.00	5,726,542.00	6,324,517.00	0.00	6,324,517.00	10.4%
Education Protection Account State Aid - Current Year		8012	956,716.00	0.00	956,716.00	1,030,207.00	0.00	1,030,207.00	7.7%
State Aid - Prior Years		8019	51,691.00	0.00	51,691.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	59,407.00	0.00	59,407.00	59,407.00	0.00	59,407.00	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	2,525.00	0.00	2,525.00	2,525.00	0.00	2,525.00	0.0%
County & District Taxes Secured Roll Taxes		8041	5,495,440.00	0.00	5,495,440.00	5,495,440.00	0.00	5,495,440.00	0.0%
Unsecured Roll Taxes		8042	298,191.00	0.00	298,191.00	298,191.00	0.00	298,191.00	0.0%
Prior Years' Taxes		8043	4,976.00	0.00	4,976.00	4,976.00	0.00	4,976.00	0.0%
Supplemental Taxes		8044	43,517.00	0.00	43,517.00	43,517.00	0.00	43,517.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(511,288.00)	0.00	(511,288.00)	(511,288.00)	0.00	(511,288.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	43,669.00	0.00	43,669.00	43,669.00	0.00	43,669.00	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			12,171,386.00	0.00	12,171,386.00	12,791,161.00	0.00	12,791,161.00	5.1%
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	(12,927.00)	0.00	(12,927.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	164,094.00	164,094.00	0.00	173,811.00	173,811.00	5.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,158,459.00	164,094.00	12,322,553.00	12,791,161.00	173,811.00	12,964,972.00	5.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	227,141.00	227,141.00	0.00	209,386.00	209,386.00	-7.8%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		693,159.00	693,159.00		499,917.00	499,917.00	-27.9%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		101,905.00	101,905.00		45,377.00	45,377.00	-55.5%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		24,387.00	24,387.00		18,453.00	18,453.00	-24.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		34,147.00	34,147.00		30,732.00	30,732.00	-10.0%
Career and Technical Education	3500-3599	8290		6,168.00	6,168.00		6,000.00	6,000.00	-2.7%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	1,086,907.00	1,086,907.00	0.00	809,865.00	809,865.00	-25.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	261,722.00	0.00	261,722.00	41,021.00	0.00	41,021.00	-84.3%
Lottery - Unrestricted and Instructional Materials		8560	180,184.00	57,914.00	238,098.00	177,500.00	58,000.00	235,500.00	-1.1%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
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		65,910.00	65,910.00		0.00	0.00	-100.0%
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	0.00	214,922.00	214,922.00	0.00	18,477.00	18,477.00	-91.4%
TOTAL, OTHER STATE REVENUE			441,906.00	338,746.00	780,652.00	218,521.00	76,477.00	294,998.00	-62.2%

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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,307.00	0.00	1,307.00	0.00	0.00	0.00	-100.0%
Interest		8660	20,859.00	0.00	20,859.00	29,600.00	0.00	29,600.00	41.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	6,300.00	6,300.00	0.00	6,300.00	6,300.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (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	56,553.00	60,154.00	116,707.00	15,000.00	27,172.00	42,172.00	-63.9%
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		135,781.00	135,781.00		0.00	0.00	-100.0%
From County Offices	6500	8792		462,798.00	462,798.00		506,296.00	506,296.00	9.4%
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			78,719.00	665,033.00	743,752.00	44,600.00	539,768.00	584,368.00	-21.4%
TOTAL, REVENUES			12,679,084.00	2,254,780.00	14,933,864.00	13,054,282.00	1,599,921.00	14,654,203.00	-1.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	4,185,809.00	854,078.00	5,039,887.00	4,461,461.00	779,560.00	5,241,021.00	4.0%
Certificated Pupil Support Salaries		1200	295,487.00	35,001.00	330,488.00	310,628.00	0.00	310,628.00	-6.0%
Certificated Supervisors' and Administrators' Salaries		1300	437,726.00	115,456.00	553,182.00	362,313.00	126,234.00	488,547.00	-11.7%
Other Certificated Salaries		1900	9,100.00	0.00	9,100.00	0.00	9,100.00	9,100.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,928,122.00	1,004,535.00	5,932,657.00	5,134,402.00	914,894.00	6,049,296.00	2.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	220,004.00	412,607.00	632,611.00	227,840.00	502,536.00	730,376.00	15.5%
Classified Support Salaries		2200	329,949.00	234,236.00	564,185.00	362,858.00	246,481.00	609,339.00	8.0%
Classified Supervisors' and Administrators' Salaries		2300	247,758.00	32,154.00	279,912.00	256,364.00	33,342.00	289,706.00	3.5%
Clerical, Technical and Office Salaries		2400	634,960.00	48,591.00	683,551.00	659,161.00	49,645.00	708,806.00	3.7%
Other Classified Salaries		2900	223,459.00	9,432.00	232,891.00	222,119.00	16,500.00	238,619.00	2.5%
TOTAL, CLASSIFIED SALARIES			1,656,130.00	737,020.00	2,393,150.00	1,728,342.00	848,504.00	2,576,846.00	7.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	888,708.00	170,477.00	1,059,185.00	857,450.00	152,790.00	1,010,240.00	-4.6%
PERS		3201-3202	305,595.00	146,356.00	451,951.00	358,348.00	175,919.00	534,267.00	18.2%
OASDI/Medicare/Alternative		3301-3302	217,098.00	72,145.00	289,243.00	206,674.00	78,172.00	284,846.00	-1.5%
Health and Welfare Benefits		3401-3402	503,928.00	143,411.00	647,339.00	552,880.00	175,268.00	728,148.00	12.5%
Unemployment Insurance		3501-3502	4,102.00	923.00	5,025.00	3,570.00	878.00	4,448.00	-11.5%
Workers' Compensation		3601-3602	135,357.00	33,648.00	169,005.00	134,469.00	34,566.00	169,035.00	0.0%
OPEB, Allocated		3701-3702	84,025.00	0.00	84,025.00	80,000.00	0.00	80,000.00	-4.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	90,380.00	5,260.00	95,640.00	82,066.00	7,494.00	89,560.00	-6.4%
TOTAL, EMPLOYEE BENEFITS			2,229,193.00	572,220.00	2,801,413.00	2,275,457.00	625,087.00	2,900,544.00	3.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	101,745.00	120,350.00	222,095.00	0.00	34,000.00	34,000.00	-84.7%
Books and Other Reference Materials		4200	14,864.00	63,192.00	78,056.00	2,000.00	20,247.00	22,247.00	-71.5%
Materials and Supplies		4300	359,462.00	387,670.00	747,132.00	376,600.00	152,737.00	529,337.00	-29.2%
Noncapitalized Equipment		4400	37,748.00	60,674.00	98,422.00	17,500.00	7,500.00	25,000.00	-74.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			513,819.00	631,886.00	1,145,705.00	396,100.00	214,484.00	610,584.00	-46.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	361,645.00	1,183,364.00	1,545,009.00	331,257.00	1,066,506.00	1,397,763.00	-9.5%
Travel and Conferences		5200	73,709.00	130,529.00	204,238.00	21,300.00	61,663.00	82,963.00	-59.4%
Dues and Memberships		5300	24,264.00	4,693.00	28,957.00	23,600.00	2,100.00	25,700.00	-11.2%
Insurance		5400 - 5450	123,449.00	0.00	123,449.00	124,500.00	0.00	124,500.00	0.9%
Operations and Housekeeping Services		5500	369,785.00	8,250.00	378,035.00	331,500.00	6,500.00	338,000.00	-10.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,007.00	47,400.00	97,407.00	47,500.00	19,490.00	66,990.00	-31.2%
Transfers of Direct Costs		5710	(4,963.00)	4,963.00	0.00	(4,600.00)	4,600.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	279.00	200.00	479.00	(1,000.00)	0.00	(1,000.00)	-308.8%
Professional/Consulting Services and Operating Expenditures		5800	584,647.00	447,428.00	1,032,075.00	423,268.00	318,750.00	742,018.00	-28.1%
Communications		5900	44,857.00	100.00	44,957.00	28,600.00	100.00	28,700.00	-36.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,627,679.00	1,826,927.00	3,454,606.00	1,325,925.00	1,479,709.00	2,805,634.00	-18.8%

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	325,921.00	0.00	325,921.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	305,000.00	305,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	32,467.00	32,467.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			325,921.00	32,467.00	358,388.00	0.00	305,000.00	305,000.00	-14.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	5,006.00	147,931.00	152,937.00	0.00	113,974.00	113,974.00	-25.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,006.00	147,931.00	152,937.00	0.00	113,974.00	113,974.00	-25.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(29,155.00)	29,155.00	0.00	(50,714.00)	50,714.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(33,691.00)	26,631.00	(7,060.00)	(100,243.00)	82,456.00	(17,787.00)	151.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(62,846.00)	55,786.00	(7,060.00)	(150,957.00)	133,170.00	(17,787.00)	151.9%
TOTAL, EXPENDITURES			11,223,024.00	5,008,772.00	16,231,796.00	10,709,269.00	4,634,822.00	15,344,091.00	-5.5%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	275,644.00	0.00	275,644.00	588,282.00	0.00	588,282.00	113.4%
(a) TOTAL, INTERFUND TRANSFERS IN			275,644.00	0.00	275,644.00	588,282.00	0.00	588,282.00	113.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	281,437.00	0.00	281,437.00	665,591.00	0.00	665,591.00	136.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			281,437.00	0.00	281,437.00	665,591.00	0.00	665,591.00	136.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(2,640,967.00)	2,640,967.00	0.00	(2,935,939.00)	2,935,939.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,640,967.00)	2,640,967.00	0.00	(2,935,939.00)	2,935,939.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(2,646,760.00)	2,640,967.00	(5,793.00)	(3,013,248.00)	2,935,939.00	(77,309.00)	1234.5%

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	12,158,459.00	164,094.00	12,322,553.00	12,791,161.00	173,811.00	12,964,972.00	5.2%
2) Federal Revenue		8100-8299	0.00	1,086,907.00	1,086,907.00	0.00	809,865.00	809,865.00	-25.5%
3) Other State Revenue		8300-8599	441,906.00	338,746.00	780,652.00	218,521.00	76,477.00	294,998.00	-62.2%
4) Other Local Revenue		8600-8799	78,719.00	665,033.00	743,752.00	44,600.00	539,768.00	584,368.00	-21.4%
5) TOTAL REVENUES			12,679,084.00	2,254,780.00	14,933,864.00	13,054,282.00	1,599,921.00	14,654,203.00	-1.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		6,284,541.00	3,583,503.00	9,868,044.00	6,403,809.00	2,987,436.00	9,391,245.00	-4.8%
2) Instruction - Related Services	2000-2999		1,653,633.00	316,222.00	1,969,855.00	1,484,969.00	282,378.00	1,767,347.00	-10.3%
3) Pupil Services	3000-3999		722,066.00	90,939.00	813,005.00	693,300.00	89,700.00	783,000.00	-3.7%
4) Ancillary Services	4000-4999		167,626.00	0.00	167,626.00	191,423.00	0.00	191,423.00	14.2%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,048,097.00	57,086.00	1,105,183.00	947,385.00	133,170.00	1,080,555.00	-2.2%
8) Plant Services	8000-8999		1,342,055.00	813,091.00	2,155,146.00	988,383.00	1,028,164.00	2,016,547.00	-6.4%
9) Other Outgo	9000-9999	Except 7600-7699	5,006.00	147,931.00	152,937.00	0.00	113,974.00	113,974.00	-25.5%
10) TOTAL EXPENDITURES			11,223,024.00	5,008,772.00	16,231,796.00	10,709,269.00	4,634,822.00	15,344,091.00	-5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,456,060.00	(2,753,992.00)	(1,297,932.00)	2,345,013.00	(3,034,901.00)	(689,888.00)	-46.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	275,644.00	0.00	275,644.00	588,282.00	0.00	588,282.00	113.4%
b) Transfers Out		7600-7629	281,437.00	0.00	281,437.00	665,591.00	0.00	665,591.00	136.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,640,967.00)	2,640,967.00	0.00	(2,935,939.00)	2,935,939.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,646,760.00)	2,640,967.00	(5,793.00)	(3,013,248.00)	2,935,939.00	(77,309.00)	1234.5%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,190,700.00)	(113,025.00)	(1,303,725.00)	(668,235.00)	(98,962.00)	(767,197.00)	-41.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,400,462.30	651,757.38	3,052,219.68	1,209,762.30	538,732.38	1,748,494.68	-42.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,400,462.30	651,757.38	3,052,219.68	1,209,762.30	538,732.38	1,748,494.68	-42.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,400,462.30	651,757.38	3,052,219.68	1,209,762.30	538,732.38	1,748,494.68	-42.7%
2) Ending Balance, June 30 (E + F1e)			1,209,762.30	538,732.38	1,748,494.68	541,527.30	439,770.38	981,297.68	-43.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,900.00	0.00	3,900.00	3,900.00	0.00	3,900.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	538,732.38	538,732.38	0.00	439,770.38	439,770.38	-18.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	281,486.45	0.00	281,486.45	1.45	0.00	1.45	-100.0%
EPA Fund Balance - will be \$0 at First Ir	1400	9780				1.45		1.45	
One-time DCA chromebooks	0000	9780	100,000.00		100,000.00				
EPA Fund balance - will be \$0 at First In	1400	9780	181,486.45		181,486.45				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	495,397.50	0.00	495,397.50	480,293.50	0.00	480,293.50	-3.0%
Unassigned/Unappropriated Amount		9790	428,978.35	0.00	428,978.35	57,332.35	0.00	57,332.35	-86.6%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
6300	Lottery: Instructional Materials	1.46	1.46
7311	Classified School Employee Professional Development Block Grant	10,902.00	17.00
7338	College Readiness Block Grant	0.49	0.49
7510	Low-Performing Students Block Grant	61,692.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	442,023.22	422,023.22
9010	Other Restricted Local	24,113.21	17,728.21
Total, Restricted Balance		<u>538,732.38</u>	<u>439,770.38</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	257,642.00	266,020.00	3.3%
4) Other Local Revenue		8600-8799	153.00	0.00	-100.0%
5) TOTAL, REVENUES			257,795.00	266,020.00	3.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	67,212.00	75,213.00	11.9%
2) Classified Salaries		2000-2999	47,079.00	53,789.00	14.3%
3) Employee Benefits		3000-3999	43,077.00	44,217.00	2.6%
4) Books and Supplies		4000-4999	42,886.00	47,301.00	10.3%
5) Services and Other Operating Expenditures		5000-5999	50,420.00	27,713.00	-45.0%
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	7,060.00	17,787.00	151.9%
9) TOTAL, EXPENDITURES			257,734.00	266,020.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			61.00	0.00	-100.0%
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)			61.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	36,799.71	36,860.71	0.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			36,799.71	36,860.71	0.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			36,799.71	36,860.71	0.2%
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	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	36,860.71	36,860.71	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	92,275.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	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			92,275.82		
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	7.21		
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			7.21		
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)			92,268.61		

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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	257,642.00	266,020.00	3.3%
TOTAL, OTHER STATE REVENUE			257,642.00	266,020.00	3.3%
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	153.00	0.00	-100.0%
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			153.00	0.00	-100.0%
TOTAL, REVENUES			257,795.00	266,020.00	3.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	57,800.00	65,531.00	13.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,412.00	9,682.00	2.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			67,212.00	75,213.00	11.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	200.00	0.00	-100.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	46,879.00	53,789.00	14.7%
TOTAL, CLASSIFIED SALARIES			47,079.00	53,789.00	14.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,109.00	12,561.00	76.7%
PERS		3201-3202	10,364.00	11,152.00	7.6%
OASDI/Medicare/Alternative		3301-3302	6,982.00	5,208.00	-25.4%
Health and Welfare Benefits		3401-3402	7,187.00	4,185.00	-41.8%
Unemployment Insurance		3501-3502	68.00	67.00	-1.5%
Workers' Compensation		3601-3602	2,518.00	2,529.00	0.4%
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	8,849.00	8,515.00	-3.8%
TOTAL, EMPLOYEE BENEFITS			43,077.00	44,217.00	2.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,000.00	0.00	-100.0%
Materials and Supplies		4300	30,886.00	41,301.00	33.7%
Noncapitalized Equipment		4400	10,000.00	6,000.00	-40.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			42,886.00	47,301.00	10.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	220.00	500.00	127.3%
Travel and Conferences		5200	7,500.00	6,000.00	-20.0%
Dues and Memberships		5300	1,000.00	0.00	-100.0%
Insurance		5400-5450	1,500.00	3,000.00	100.0%
Operations and Housekeeping Services		5500	14,500.00	9,213.00	-36.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,500.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,500.00	1,000.00	-71.4%
Professional/Consulting Services and Operating Expenditures		5800	13,900.00	7,000.00	-49.6%
Communications		5900	3,800.00	1,000.00	-73.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,420.00	27,713.00	-45.0%
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	7,060.00	17,787.00	151.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,060.00	17,787.00	151.9%
TOTAL, EXPENDITURES			257,734.00	266,020.00	3.2%

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	257,642.00	266,020.00	3.3%
4) Other Local Revenue		8600-8799	153.00	0.00	-100.0%
5) TOTAL, REVENUES			257,795.00	266,020.00	3.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		201,266.00	215,186.00	6.9%
2) Instruction - Related Services	2000-2999		21,788.00	18,334.00	-15.9%
3) Pupil Services	3000-3999		720.00	500.00	-30.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		7,060.00	17,787.00	151.9%
8) Plant Services	8000-8999		26,900.00	14,213.00	-47.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			257,734.00	266,020.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			61.00	0.00	-100.0%
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)			61.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	36,799.71	36,860.71	0.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			36,799.71	36,860.71	0.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			36,799.71	36,860.71	0.2%
2) Ending Balance, June 30 (E + F1e)					
			36,860.71	36,860.71	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	36,860.71	36,860.71	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
6130	Child Development: Center-Based Reserve Account	36,860.71	36,860.71
Total, Restricted Balance		<u>36,860.71</u>	<u>36,860.71</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	565,200.00	555,310.00	-1.7%
3) Other State Revenue		8300-8599	38,400.00	40,413.00	5.2%
4) Other Local Revenue		8600-8799	5,801.00	3,500.00	-39.7%
5) TOTAL, REVENUES			609,401.00	599,223.00	-1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	191,172.00	213,473.00	11.7%
3) Employee Benefits		3000-3999	69,190.00	101,650.00	46.9%
4) Books and Supplies		4000-4999	305,453.00	244,800.00	-19.9%
5) Services and Other Operating Expenditures		5000-5999	41,609.00	39,300.00	-5.5%
6) Capital Outlay		6000-6999	71,773.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			679,197.00	599,223.00	-11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(69,796.00)	0.00	-100.0%
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)			(69,796.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	123,997.46	54,201.46	-56.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			123,997.46	54,201.46	-56.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			123,997.46	54,201.46	-56.3%
2) Ending Balance, June 30 (E + F1e)			54,201.46	54,201.46	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,597.59	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			48,603.87	54,201.46	11.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(41,897.15)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	200.00		
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	5,597.59		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(36,099.56)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,094.46		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,094.46		
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)			(37,194.02)		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	565,200.00	555,310.00	-1.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			565,200.00	555,310.00	-1.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	38,400.00	40,413.00	5.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			38,400.00	40,413.00	5.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,000.00	1,500.00	-25.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	361.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,440.00	2,000.00	-41.9%
TOTAL, OTHER LOCAL REVENUE			5,801.00	3,500.00	-39.7%
TOTAL, REVENUES			609,401.00	599,223.00	-1.7%

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	191,172.00	213,473.00	11.7%
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			191,172.00	213,473.00	11.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	34,703.00	44,260.00	27.5%
OASDI/Medicare/Alternative		3301-3302	16,499.00	16,331.00	-1.0%
Health and Welfare Benefits		3401-3402	13,652.00	36,768.00	169.3%
Unemployment Insurance		3501-3502	126.00	106.00	-15.9%
Workers' Compensation		3601-3602	4,210.00	4,185.00	-0.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			69,190.00	101,650.00	46.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	52,647.00	36,800.00	-30.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	252,806.00	208,000.00	-17.7%
TOTAL, BOOKS AND SUPPLIES			305,453.00	244,800.00	-19.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	1,500.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	6,266.00	6,300.00	0.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,786.00	9,000.00	32.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,979.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	30,536.00	22,500.00	-26.3%
Communications		5900	500.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,609.00	39,300.00	-5.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	71,773.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			71,773.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			679,197.00	599,223.00	-11.8%

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	565,200.00	555,310.00	-1.7%
3) Other State Revenue		8300-8599	38,400.00	40,413.00	5.2%
4) Other Local Revenue		8600-8799	5,801.00	3,500.00	-39.7%
5) TOTAL, REVENUES			609,401.00	599,223.00	-1.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		679,197.00	573,252.00	-15.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	25,971.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			679,197.00	599,223.00	-11.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(69,796.00)	0.00	-100.0%
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)			(69,796.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	123,997.46	54,201.46	-56.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			123,997.46	54,201.46	-56.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			123,997.46	54,201.46	-56.3%
2) Ending Balance, June 30 (E + F1e)			54,201.46	54,201.46	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,597.59	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			48,603.87	54,201.46	11.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	4.39	5,601.98
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	48,599.02	48,599.02
5330	Child Nutrition: Summer Food Service Program Operations	0.46	0.46
Total, Restricted Balance		<u>48,603.87</u>	<u>54,201.46</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	156,210.00	160,000.00	2.4%
5) TOTAL, REVENUES			156,210.00	160,000.00	2.4%
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)			156,210.00	160,000.00	2.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	156,210.00	160,000.00	2.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(156,210.00)	(160,000.00)	2.4%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	41,590.72		
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			41,590.72		
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)			41,590.72		

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	40,000.00	New
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	299.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	155,911.00	120,000.00	-23.0%
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			156,210.00	160,000.00	2.4%
TOTAL, REVENUES			156,210.00	160,000.00	2.4%

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

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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	156,210.00	160,000.00	2.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			156,210.00	160,000.00	2.4%
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)			(156,210.00)	(160,000.00)	2.4%

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	156,210.00	160,000.00	2.4%
5) TOTAL, REVENUES			156,210.00	160,000.00	2.4%
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)			156,210.00	160,000.00	2.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	156,210.00	160,000.00	2.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(156,210.00)	(160,000.00)	2.4%

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

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	16,800.00	16,800.00	0.0%
4) Other Local Revenue		8600-8799	1,003,600.00	1,003,600.00	0.0%
5) TOTAL, REVENUES			1,020,400.00	1,020,400.00	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	1,096,100.00	1,096,100.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,096,100.00	1,096,100.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(75,700.00)	(75,700.00)	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)			(75,700.00)	(75,700.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,133,236.21	1,270,149.24	12.1%
b) Audit Adjustments		9793	212,613.03	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,345,849.24	1,270,149.24	-5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,345,849.24	1,270,149.24	-5.6%
2) Ending Balance, June 30 (E + F1e)			1,270,149.24	1,194,449.24	-6.0%
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	1,270,149.24	1,194,449.24	-6.0%
GOB Obligations	0000	9780		1,194,449.24	
GOB Obligations	0000	9780	1,270,149.24		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,345,849.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,345,849.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,345,849.24		

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	16,800.00	16,800.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			16,800.00	16,800.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	917,000.00	917,000.00	0.0%
Unsecured Roll		8612	56,000.00	56,000.00	0.0%
Prior Years' Taxes		8613	1,200.00	1,200.00	0.0%
Supplemental Taxes		8614	9,400.00	9,400.00	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	20,000.00	20,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,003,600.00	1,003,600.00	0.0%
TOTAL, REVENUES			1,020,400.00	1,020,400.00	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	540,000.00	540,000.00	0.0%
Bond Interest and Other Service Charges		7434	556,100.00	556,100.00	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)			1,096,100.00	1,096,100.00	0.0%
TOTAL, EXPENDITURES			1,096,100.00	1,096,100.00	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	16,800.00	16,800.00	0.0%
4) Other Local Revenue		8600-8799	1,003,600.00	1,003,600.00	0.0%
5) TOTAL, REVENUES			1,020,400.00	1,020,400.00	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	1,096,100.00	1,096,100.00	0.0%
10) TOTAL, EXPENDITURES			1,096,100.00	1,096,100.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(75,700.00)	(75,700.00)	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)			(75,700.00)	(75,700.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,133,236.21	1,270,149.24	12.1%
b) Audit Adjustments		9793	212,613.03	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,345,849.24	1,270,149.24	-5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,345,849.24	1,270,149.24	-5.6%
2) Ending Balance, June 30 (E + F1e)			1,270,149.24	1,194,449.24	-6.0%
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	1,270,149.24	1,194,449.24	-6.0%
GOB Obligations	0000	9780		1,194,449.24	
GOB Obligations	0000	9780	1,270,149.24		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	71.00	0.00	-100.0%
5) TOTAL, REVENUES			71.00	0.00	-100.0%
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	237,461.00	237,309.00	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			237,461.00	237,309.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(237,390.00)	(237,309.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	162,003.00	237,309.00	46.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			162,003.00	237,309.00	46.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(75,387.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	75,387.99	0.99	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,387.99	0.99	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,387.99	0.99	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.99	0.99	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	0.99	0.99	0.0%
COP Obligations	0000	9780		0.99	
COP Obligations	0000	9780	0.99		
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	59,679.88		
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			59,679.88		
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)			59,679.88		

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					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	71.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			71.00	0.00	-100.0%
TOTAL, REVENUES			71.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	71,361.00	52,309.00	-26.7%
Other Debt Service - Principal		7439	166,100.00	185,000.00	11.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			237,461.00	237,309.00	-0.1%
TOTAL, EXPENDITURES			237,461.00	237,309.00	-0.1%

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	162,003.00	237,309.00	46.5%
(a) TOTAL, INTERFUND TRANSFERS IN			162,003.00	237,309.00	46.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	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)			162,003.00	237,309.00	46.5%

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	71.00	0.00	-100.0%
5) TOTAL, REVENUES			71.00	0.00	-100.0%
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	237,461.00	237,309.00	-0.1%
10) TOTAL, EXPENDITURES			237,461.00	237,309.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(237,390.00)	(237,309.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	162,003.00	237,309.00	46.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			162,003.00	237,309.00	46.5%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(75,387.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	75,387.99	0.99	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,387.99	0.99	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,387.99	0.99	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.99	0.99	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.99	0.99	0.0%
COP Obligations	0000	9780		0.99	
COP Obligations	0000	9780	0.99		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	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)	481.50	481.00	481.50	494.00	493.00	494.00
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)	481.50	481.00	481.50	494.00	493.00	494.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	4.05	4.05	4.05			
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)	4.05	4.05	4.05	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	485.55	485.05	485.55	494.00	493.00	494.00
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	735.07	740.00	735.07	750.00	755.00	750.00
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)	735.07	740.00	735.07	750.00	755.00	750.00
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)	735.07	740.00	735.07	750.00	755.00	750.00

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: 3460 Lester Road, Denair, CA 95316
Date: June 03-06, 2019

Place: 3460 Lester Road, Denair, CA 95316
Date: June 06, 2019
Time: 7:00 P.M.

Adoption Date: June 13, 2019

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

Contact person for additional information on the budget reports:

Name: Linda Covello

Telephone: 209-632-7514

Title: Chief Business Officer

E-mail: lcovello@dusd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<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? If yes, are benefits funded by pay-as-you-go? 	X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
			n/a	
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? Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X
			Jun 13, 2019	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 13, 2019

For additional information on this certification, please contact:

Name: Linda Covello
Title: Chief Business Officer
Telephone: 209-632-7514
E-mail: lcovello@dusd.k12.ca.us

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	5,932,657.00	301	6,029.00	303	5,926,628.00	305	0.00		307	5,926,628.00	309
2000 - Classified Salaries	2,393,150.00	311	319.00	313	2,392,831.00	315	4,274.00		317	2,388,557.00	319
3000 - Employee Benefits	2,801,413.00	321	85,474.00	323	2,715,939.00	325	1,126.00		327	2,714,813.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,145,705.00	331	0.00	333	1,145,705.00	335	330,839.00		337	814,866.00	339
5000 - Services... & 7300 - Indirect Costs	3,447,546.00	341	0.00	343	3,447,546.00	345	309,333.00		347	3,138,213.00	349
TOTAL					15,628,649.00	365			TOTAL	14,983,077.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	397
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
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.			48.64%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	48.64%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	6.36%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	14,983,077.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	952,923.70

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

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	6,049,296.00	301	6,272.00	303	6,043,024.00	305	0.00		307	6,043,024.00	309
2000 - Classified Salaries	2,576,846.00	311	0.00	313	2,576,846.00	315	2,073.00		317	2,574,773.00	319
3000 - Employee Benefits	2,900,544.00	321	81,962.00	323	2,818,582.00	325	627.00		327	2,817,955.00	329
4000 - Books, Supplies Equip Replace. (6500)	610,584.00	331	0.00	333	610,584.00	335	174,677.00		337	435,907.00	339
5000 - Services... & 7300 - Indirect Costs	2,787,847.00	341	0.00	343	2,787,847.00	345	258,000.00		347	2,529,847.00	349
TOTAL					14,836,883.00	365	TOTAL			14,401,506.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	5,147,109.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	701,776.00 380
3. STRS.		3101 & 3102	859,573.00 382
4. PERS.		3201 & 3202	159,643.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	133,538.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	462,541.00 385
7. Unemployment Insurance.		3501 & 3502	3,088.00 390
8. Workers' Compensation Insurance.		3601 & 3602	115,932.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	42,280.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			7,625,480.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			8,234.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			7,617,246.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			52.89%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	52.89%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	2.11%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	14,401,506.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	303,871.78

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 373,323.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 10,669,872.00

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.50%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	568,784.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	46,664.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	41,860.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	62,536.53
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	719,844.53
9. Carry-Forward Adjustment (Part IV, Line F)	219,273.80
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	939,118.33

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	8,768,293.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,897,586.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	450,016.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	167,626.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	453,635.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,300.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,724,221.47
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	250,454.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	607,424.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	14,320,555.47

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	5.03%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/lic) (Line A10 divided by Line B18)	6.56%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>719,844.53</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(96,731.07)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.82%) times Part III, Line B18); zero if negative	<u>219,273.80</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.82%) times Part III, Line B18) or (the highest rate used to recover costs from any program (2.82%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>219,273.80</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>219,273.80</u>

Approved indirect cost rate: 2.82%
Highest rate used in any program: 2.82%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	674,149.00	19,010.00	2.82%
01	3310	177,514.00	5,005.00	2.82%
01	4035	99,111.00	2,794.00	2.82%
01	4203	23,909.00	478.00	2.00%
01	6500	1,227,613.00	19,400.00	1.58%
01	7311	1,021.00	28.00	2.74%
01	7510	116,810.00	3,292.00	2.82%
01	8150	773,269.00	5,779.00	0.75%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	154,509.50		132,702.46	287,211.96
2. State Lottery Revenue	8560	180,184.00		57,914.00	238,098.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		334,693.50	0.00	190,616.46	525,309.96
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	103,845.00		190,615.00	294,460.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	138,704.00			138,704.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		242,549.00	0.00	190,615.00	433,164.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	92,144.50	0.00	1.46	92,145.96
D. COMMENTS:					

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

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

Description	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	12,791,161.00	4.44%	13,358,876.00	4.56%	13,967,894.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	218,521.00	-0.01%	218,500.00	0.00%	218,500.00
4. Other Local Revenues	8600-8799	44,600.00	0.00%	44,600.00	0.00%	44,600.00
5. Other Financing Sources						
a. Transfers In	8900-8929	588,282.00	20.69%	710,000.00	-12.96%	618,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(2,935,939.00)	-6.91%	(2,733,000.00)	10.90%	(3,031,000.00)
6. Total (Sum lines A1 thru A5c)		10,706,625.00	8.33%	11,598,976.00	1.89%	11,817,994.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,134,402.00		5,264,833.00
b. Step & Column Adjustment				76,457.00		78,526.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				53,974.00		53,974.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,134,402.00	2.54%	5,264,833.00	2.52%	5,397,333.00
2. Classified Salaries						
a. Base Salaries				1,728,342.00		1,769,549.00
b. Step & Column Adjustment				41,207.00		42,200.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,728,342.00	2.38%	1,769,549.00	2.38%	1,811,749.00
3. Employee Benefits	3000-3999	2,275,457.00	6.73%	2,428,600.00	3.59%	2,515,901.00
4. Books and Supplies	4000-4999	396,100.00	-25.25%	296,100.00	0.00%	296,100.00
5. Services and Other Operating Expenditures	5000-5999	1,325,925.00	0.00%	1,325,900.00	0.00%	1,325,900.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(150,957.00)	0.03%	(151,000.00)	0.00%	(151,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	665,591.00	6.67%	710,000.00	-12.96%	618,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		11,374,860.00	2.37%	11,643,982.00	1.46%	11,813,983.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(668,235.00)		(45,006.00)		4,011.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,209,762.30		541,527.30		496,521.30
2. Ending Fund Balance (Sum lines C and D1)		541,527.30		496,521.30		500,532.30
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,900.00		3,900.00		3,900.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1.45		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	480,293.50		491,085.00		494,423.00
2. Unassigned/Unappropriated	9790	57,332.35		1,536.30		2,209.30
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		541,527.30		496,521.30		500,532.30

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	480,293.50		491,085.00		494,423.00
c. Unassigned/Unappropriated	9790	57,332.35		1,536.30		2,209.30
(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)						
		537,625.85		492,621.30		496,632.30
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Based on 2019-20 enrollment projections and past enrollment trends, the District anticipates enrollment to increase by approximately 2% in 2020-21 and 2021-22. The Local Control Funding Formula is estimated to be adjusted per Department of Finance's estimates of COLA. Certificated step increases are estimated to be approximately 1.5%. Increase of 1 FTE in each subsequent year to continue the dual language program at subsequent grade levels. Classified step increases are estimated to be 2.4%. Benefits were adjusted accordingly due to the above changes. To reflect the changes in the Governor's May Revision, the following State pension programs are expected to change by the following: STRS is expected to increase by 1.4% in 2020-21 and an additional 0.5% in 2021-22. PERS is expected to increase by 2.867% in 2020-21 and an additional 1.3% in 2021-22. Capital outlay reflects adding four additional portables at DECA over the next three years.						

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	173,811.00	0.00%	173,811.00	0.00%	173,811.00
2. Federal Revenues	8100-8299	809,865.00	0.00%	809,900.00	0.00%	809,900.00
3. Other State Revenues	8300-8599	76,477.00	0.03%	76,500.00	0.00%	76,500.00
4. Other Local Revenues	8600-8799	539,768.00	0.01%	539,800.00	0.00%	539,800.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	2,935,939.00	-6.91%	2,733,000.00	10.90%	3,031,000.00
6. Total (Sum lines A1 thru A5c)		4,535,860.00	-4.47%	4,333,011.00	6.88%	4,631,011.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				914,894.00		924,550.00
b. Step & Column Adjustment				9,656.00		9,700.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	914,894.00	1.06%	924,550.00	1.05%	934,250.00
2. Classified Salaries						
a. Base Salaries				848,504.00		869,100.00
b. Step & Column Adjustment				20,596.00		21,300.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	848,504.00	2.43%	869,100.00	2.45%	890,400.00
3. Employee Benefits	3000-3999	625,087.00	6.47%	665,500.00	3.80%	690,800.00
4. Books and Supplies	4000-4999	214,484.00	0.01%	214,500.00	0.00%	214,500.00
5. Services and Other Operating Expenditures	5000-5999	1,479,709.00	2.03%	1,509,700.00	-1.99%	1,479,700.00
6. Capital Outlay	6000-6999	305,000.00	-3.28%	295,000.00	-28.81%	210,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	113,974.00	0.02%	114,000.00	0.00%	114,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	133,170.00	-0.05%	133,100.00	0.00%	133,100.00
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)		4,634,822.00	1.96%	4,725,450.00	-1.24%	4,666,750.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(98,962.00)		(392,439.00)		(35,739.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		538,732.38		439,770.38		47,331.38
2. Ending Fund Balance (Sum lines C and D1)		439,770.38		47,331.38		11,592.38
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	439,770.38		47,331.38		11,592.38
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		439,770.38		47,331.38		11,592.38
(Line D3f must agree with line D2)						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Certificated step increases are estimated to be approximately 1.5%. Classified step increases are estimated to be 2.4%. Benefits were adjusted accordingly due to the above changes. To reflect the changes in the Governor's May Revision, the following State pension programs are expected to change by the following: STRS is expected to increase by 1.4% in 2020-21 and an additional 0.5% in 2021-22. PERS is expected to increase by 2.867% in 2020-21 and an additional 1.3% in 2021-22.						

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	12,964,972.00	4.38%	13,532,687.00	4.50%	14,141,705.00
2. Federal Revenues	8100-8299	809,865.00	0.00%	809,900.00	0.00%	809,900.00
3. Other State Revenues	8300-8599	294,998.00	0.00%	295,000.00	0.00%	295,000.00
4. Other Local Revenues	8600-8799	584,368.00	0.01%	584,400.00	0.00%	584,400.00
5. Other Financing Sources						
a. Transfers In	8900-8929	588,282.00	20.69%	710,000.00	-12.96%	618,000.00
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)		15,242,485.00	4.52%	15,931,987.00	3.25%	16,449,005.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,049,296.00		6,189,383.00
b. Step & Column Adjustment				86,113.00		88,226.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				53,974.00		53,974.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,049,296.00	2.32%	6,189,383.00	2.30%	6,331,583.00
2. Classified Salaries						
a. Base Salaries				2,576,846.00		2,638,649.00
b. Step & Column Adjustment				61,803.00		63,500.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,576,846.00	2.40%	2,638,649.00	2.41%	2,702,149.00
3. Employee Benefits	3000-3999	2,900,544.00	6.67%	3,094,100.00	3.64%	3,206,701.00
4. Books and Supplies	4000-4999	610,584.00	-16.38%	510,600.00	0.00%	510,600.00
5. Services and Other Operating Expenditures	5000-5999	2,805,634.00	1.07%	2,835,600.00	-1.06%	2,805,600.00
6. Capital Outlay	6000-6999	305,000.00	-3.28%	295,000.00	-28.81%	210,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	113,974.00	0.02%	114,000.00	0.00%	114,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(17,787.00)	0.64%	(17,900.00)	0.00%	(17,900.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	665,591.00	6.67%	710,000.00	-12.96%	618,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		16,009,682.00	2.25%	16,369,432.00	0.68%	16,480,733.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(767,197.00)		(437,445.00)		(31,728.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,748,494.68		981,297.68		543,852.68
2. Ending Fund Balance (Sum lines C and D1)		981,297.68		543,852.68		512,124.68
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,900.00		3,900.00		3,900.00
b. Restricted	9740	439,770.38		47,331.38		11,592.38
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	1.45		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	480,293.50		491,085.00		494,423.00
2. Unassigned/Unappropriated	9790	57,332.35		1,536.30		2,209.30
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		981,297.68		543,852.68		512,124.68

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	480,293.50		491,085.00		494,423.00
c. Unassigned/Unappropriated	9790	57,332.35		1,536.30		2,209.30
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		537,625.85		492,621.30		496,632.30
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.36%		3.01%		3.01%
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)						
		1,244.00		1,270.00		1,291.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		16,009,682.00		16,369,432.00		16,480,733.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		16,009,682.00		16,369,432.00		16,480,733.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		480,290.46		491,082.96		494,421.99
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)		480,290.46		491,082.96		494,421.99
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	16,513,233.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,086,907.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	358,388.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	281,437.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	7,436.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				647,261.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	69,796.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				14,848,861.00

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA	
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		1,225.05	
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,121.02	
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		14,746,136.73	12,130.75
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		14,746,136.73	12,130.75
B. Required effort (Line A.2 times 90%)		13,271,523.06	10,917.68
C. Current year expenditures (Line I.E and Line II.B)		14,848,861.00	12,121.02
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)		0.00%	0.00%

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	479.00	0.00	0.00	(7,060.00)				
Other Sources/Uses Detail					275,644.00	281,437.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	3,500.00	0.00	7,060.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(3,979.00)	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	156,210.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					162,003.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	3,979.00	(3,979.00)	7,060.00	(7,060.00)	437,647.00	437,647.00	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,000.00)	0.00	(17,787.00)				
Other Sources/Uses Detail					588,282.00	665,591.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	1,000.00	0.00	17,787.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	160,000.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					237,309.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,000.00	(1,000.00)	17,787.00	(17,787.00)	825,591.00	825,591.00		

Current LEA: 50-71068-0000000 Denair Unified		
Selected SELPA: XX		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
XX	Stanislaus County	

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	493	514		
Charter School	742	748		
Total ADA	1,235	1,262	N/A	Met
Second Prior Year (2017-18)				
District Regular	514	514		
Charter School	766	740		
Total ADA	1,280	1,254	2.0%	Not Met
First Prior Year (2018-19)				
District Regular	467	482		
Charter School	762	735		
Total ADA	1,229	1,217	1.0%	Met
Budget Year (2019-20)				
District Regular	494			
Charter School	750			
Total ADA	1,244			

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	486	540		
Charter School	763	770		
Total Enrollment	1,249	1,310	N/A	Met
Second Prior Year (2017-18)				
District Regular	540	493		
Charter School	789	779		
Total Enrollment	1,329	1,272	4.3%	Not Met
First Prior Year (2018-19)				
District Regular	486	505		
Charter School	795	765		
Total Enrollment	1,281	1,270	0.9%	Met
Budget Year (2019-20)				
District Regular	522			
Charter School	781			
Total Enrollment	1,303			

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	514	540	
Charter School	748	770	
Total ADA/Enrollment	1,262	1,310	96.3%
Second Prior Year (2017-18)			
District Regular	467	493	
Charter School	740	779	
Total ADA/Enrollment	1,207	1,272	94.9%
First Prior Year (2018-19)			
District Regular	482	505	
Charter School	735	765	
Total ADA/Enrollment	1,217	1,270	95.8%
		Historical Average Ratio:	95.7%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		96.2%

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	494	522		
Charter School	750	781		
Total ADA/Enrollment	1,244	1,303	95.5%	Met
1st Subsequent Year (2020-21)				
District Regular	487	515		
Charter School	783	816		
Total ADA/Enrollment	1,270	1,331	95.4%	Met
2nd Subsequent Year (2021-22)				
District Regular	507	537		
Charter School	784	817		
Total ADA/Enrollment	1,291	1,354	95.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	1,220.62	1,244.00	1,270.00	1,291.00
b. Prior Year ADA (Funded)		1,220.62	1,244.00	1,270.00
c. Difference (Step 1a minus Step 1b)		23.38	26.00	21.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		1.92%	2.09%	1.65%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		12,381,749.00	12,964,972.00	13,532,687.00
b1. COLA percentage		3.26%	3.00%	2.80%
b2. COLA amount (proxy for purposes of this criterion)		403,645.02	388,949.16	378,915.24
c. Economic Recovery Target Funding (current year increment)			N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		403,645.02	388,949.16	378,915.24
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		3.26%	3.00%	2.80%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)		5.18%	5.09%	4.45%
LCFF Revenue Standard (Step 3, plus/minus 1%):		4.18% to 6.18%	4.09% to 6.09%	3.45% to 5.45%

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)	5,436,437.00	5,436,437.00	5,436,437.00	5,436,437.00
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)	12,119,695.00	12,791,161.00	13,358,876.00	13,967,894.00
District's Projected Change in LCFF Revenue:		5.54%	4.44%	4.56%
LCFF Revenue Standard:		4.18% to 6.18%	4.09% to 6.09%	3.45% to 5.45%
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)	8,389,999.08	11,469,710.73	73.1%
Second Prior Year (2017-18)	8,651,481.78	12,256,079.95	70.6%
First Prior Year (2018-19)	8,813,445.00	11,223,024.00	78.5%
Historical Average Ratio:			74.1%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	71.1% to 77.1%	71.1% to 77.1%	71.1% to 77.1%

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)	9,138,201.00	10,709,269.00	85.3%	Not Met
1st Subsequent Year (2020-21)	9,462,982.00	10,933,982.00	86.5%	Not Met
2nd Subsequent Year (2021-22)	9,724,983.00	11,195,983.00	86.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

Based on stakeholder meetings and Board priorities, the District is increasing salaries effective July 1, 2019. Prior salaries were reduced to balance the budget and the 2019-20 budget includes full restoration. Additionally, total expenditures have been previously skewed due to planned one-time spending related to one-time revenues received from the state.

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):	5.18%	5.09%	4.45%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.82% to 15.18%	-4.91% to 15.09%	-5.55% to 14.45%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.18% to 10.18%	.09% to 10.09%	-.55% to 9.45%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2018-19)	1,086,907.00		
Budget Year (2019-20)	809,865.00	-25.49%	Yes
1st Subsequent Year (2020-21)	809,900.00	0.00%	Yes
2nd Subsequent Year (2021-22)	809,900.00	0.00%	No

Explanation:
(required if Yes)

2018-19 federal revenues include 2017-18 carryovers, while subsequent years do not.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2018-19)	780,652.00		
Budget Year (2019-20)	294,998.00	-62.21%	Yes
1st Subsequent Year (2020-21)	295,000.00	0.00%	Yes
2nd Subsequent Year (2021-22)	295,000.00	0.00%	No

Explanation:
(required if Yes)

2018-19 state revenues include carryovers and one-time mandated cost reimbursements from the state while subsequent years do not.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2018-19)	743,752.00		
Budget Year (2019-20)	584,368.00	-21.43%	Yes
1st Subsequent Year (2020-21)	584,400.00	0.01%	Yes
2nd Subsequent Year (2021-22)	584,400.00	0.00%	No

Explanation:
(required if Yes)

2018-19 local revenues include donations, while subsequent years do not. Donations are not included in the budget until actual revenues are received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2018-19)	1,145,705.00		
Budget Year (2019-20)	610,584.00	-46.71%	Yes
1st Subsequent Year (2020-21)	510,600.00	-16.38%	Yes
2nd Subsequent Year (2021-22)	510,600.00	0.00%	No

Explanation:
(required if Yes)

2018-19 books and supplies included planned one-time expenditures related to one-time mandated cost reimbursements. The final carryover in one-time revenue is planned in 2019-20 in the amount of \$100,000 for chrome books at Denair Charter Academy.

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

First Prior Year (2018-19)	3,454,606.00		
Budget Year (2019-20)	2,805,634.00	-18.79%	Yes
1st Subsequent Year (2020-21)	2,835,600.00	1.07%	No
2nd Subsequent Year (2021-22)	2,805,600.00	-1.06%	Yes

Explanation:
(required if Yes)

2018-19 services and other operating included planned one-time expenditures related to one-time mandated cost reimbursements, while subsequent years do not. 2020-21 includes an additional \$30,000 in Denair Elementary Charter Academy expenses related to the Fencing project.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2018-19)	2,611,311.00		
Budget Year (2019-20)	1,689,231.00	-35.31%	Not Met
1st Subsequent Year (2020-21)	1,689,300.00	0.00%	Met
2nd Subsequent Year (2021-22)	1,689,300.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2018-19)	4,600,311.00		
Budget Year (2019-20)	3,416,218.00	-25.74%	Not Met
1st Subsequent Year (2020-21)	3,346,200.00	-2.05%	Met
2nd Subsequent Year (2021-22)	3,316,200.00	-0.90%	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)

2018-19 federal revenues include 2017-18 carryovers, while subsequent years do not.

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

2018-19 state revenues include carryovers and one-time mandated cost reimbursements from the state while subsequent years do not.

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

2018-19 local revenues include donations, while subsequent years do not. Donations are not included in the budget until actual revenues are received.

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

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

2018-19 books and supplies included planned one-time expenditures related to one-time mandated cost reimbursements. The final carryover in one-time revenue is planned in 2019-20 in the amount of \$100,000 for chrome books at Denair Charter Academy.

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

2018-19 services and other operating included planned one-time expenditures related to one-time mandated cost reimbursements, while subsequent years do not. 2020-21 includes an additional \$30,000 in Denair Elementary Charter Academy expenses related to the Fencing project.

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	16,009,682.00				
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution' to the Ongoing and Major Maintenance Account	Status	
c. Net Budgeted Expenditures and Other Financing Uses	16,009,682.00	480,290.46	1,034,635.00	Met	

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	429,000.00	468,000.00	495,397.50
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	773.05	13,927.00	428,978.35
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)	429,773.05	481,927.00	924,375.85
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	14,291,077.10	15,573,613.91	16,513,233.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	14,291,077.10	15,573,613.91	16,513,233.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.1%	5.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	1.0%	1.9%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	(320,652.37)	11,482,895.64	2.8%	Not Met
Second Prior Year (2017-18)	(846,055.23)	12,260,674.24	6.9%	Not Met
First Prior Year (2018-19)	(1,190,700.00)	11,504,461.00	10.3%	Not Met
Budget Year (2019-20) (Information only)	(668,235.00)	11,374,860.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

The District has planned one-time deficit spending throughout the past three fiscal years related to one-time mandated cost reimbursements from the state.

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	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2016-17)	3,298,726.75	3,567,169.90	N/A	Met
Second Prior Year (2017-18)	3,231,015.90	3,246,517.53	N/A	Met
First Prior Year (2018-19)	2,423,231.53	2,400,462.30	0.9%	Met
Budget Year (2019-20) (Information only)	1,209,762.30			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,244	1,270	1,291
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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)	16,009,682.00	16,369,432.00	16,480,733.00
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)	16,009,682.00	16,369,432.00	16,480,733.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	480,290.46	491,082.96	494,421.99
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)	480,290.46	491,082.96	494,421.99

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	480,293.50	491,085.00	494,423.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	57,332.35	1,536.30	2,209.30
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	537,625.85	492,621.30	496,632.30
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.36%	3.01%	3.01%
District's Reserve Standard (Section 10B, Line 7):	480,290.46	491,082.96	494,421.99
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)	(2,640,967.00)			
Budget Year (2019-20)	(2,935,939.00)	294,972.00	11.2%	Not Met
1st Subsequent Year (2020-21)	(2,743,000.00)	(192,939.00)	-6.6%	Met
2nd Subsequent Year (2021-22)	(3,076,000.00)	333,000.00	12.1%	Not Met
1b. Transfers In, General Fund *				
First Prior Year (2018-19)	275,644.00			
Budget Year (2019-20)	588,282.00	312,638.00	113.4%	Not Met
1st Subsequent Year (2020-21)	710,000.00	121,718.00	20.7%	Not Met
2nd Subsequent Year (2021-22)	618,000.00	(92,000.00)	-13.0%	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2018-19)	281,437.00			
Budget Year (2019-20)	665,591.00	384,154.00	136.5%	Not Met
1st Subsequent Year (2020-21)	710,000.00	44,409.00	6.7%	Met
2nd Subsequent Year (2021-22)	618,000.00	(92,000.00)	-13.0%	Not Met

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

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

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

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

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

Explanation:
(required if NOT met) Contributions from Charter Schools to Maintenance are higher in 2019-20 and 2021-22 in order to cover planned Portable projects as well as the Fencing project.

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

Explanation:
(required if NOT met) Charters (Fund 02 and 03) roll-up into Fund 01, but include transfers to Fund 01 for District operating expenditures.

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

Explanation:
(required if NOT met)

Charters (Fund 02 and 03) roll-up into Fund 01, but include transfers to Fund 01 for District operating expenditures. 2018-19 and 2019-20 transfers out include transfers to Fund 56 for COP payments. COP payments are funded primarily by Developer Fees and current building should generate enough Developer Fees to cover subsequent year payments.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	6	Funds 25 & 56 / Object Codes 86xx & 89xx	Object Codes 7438 & 7439	1,415,000
General Obligation Bonds	25	Fund 51 / Object Codes 85xx & 86xx	Object Codes 7433 & 7434	12,535,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2019
TOTAL:				13,950,000

Type of Commitment (continued)	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation	237,461	237,309	234,105	240,313
General Obligation Bonds	1,096,100	1,096,100	1,353,106	1,472,041
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	1,333,561	1,333,409	1,587,211	1,712,354
Has total annual payment increased over prior year (2018-19)?		No	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The District is expecting an increase in debt expenditures. The Stanislaus County will levy the necessary taxes to satisfy General Obligation Bond debt. Additionally, the District issued all remaining debt in 2018-19 as well as refunded prior debt. 2019-20 budget in Fund 51 will be revised at First Interim after bond funds have been audited and changes are reflected in the District's 2018-19 Audit Report.

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?

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(required if Yes)

Developer Fees are used to make COP payments, but have not expected to cover the entire 2019-20 anticipated payment. COPs were partially paid down utilizing the issuance of the remaining bonds. Additionally, current housing being built in the Denair boundaries are expected to begin generating additional Developer Fees beginning in 2019-20.

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:

An employee must have been taking District benefits prior to retiring in order to qualify for continued benefits after retirement include the District's contribution of \$6,000 per year for classified and certificated employees and \$7,000 per year for confidential and management 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	1,280,435.00
b. OPEB plan(s) fiduciary net position (if applicable)	402,368.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	878,067.00
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	184,066.00	184,066.00	184,066.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	80,000.00	75,000.00	57,001.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	80,000.00	75,000.00	57,001.00
d. Number of retirees receiving OPEB benefits	13	12	11

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

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	76.3	78.8	79.8	80.8

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Both the District and the union have sunshined for the 2019-2022 successor agreement and negotiations have commenced.

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 53,346

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
7. Amount included for any tentative salary schedule increases	112,175	113,483	113,950

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1.	No	No	No
2.	up to \$6,000/FTE	up to \$6,000/FTE	up to \$6,000/FTE
3.	\$6,000 annual cap	\$6,000 annual cap	\$6,000 annual cap
4.	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1.	Yes	Yes	Yes
2.	101,944	104,679	107,689
3.	1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	68.5	70.2	70.2	70.2

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Both the District and the union have sunshined for the 2019-2022 successor agreement and negotiations have commenced.

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

24,204

7. Amount included for any tentative salary schedule increases

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	110,461	112,890	113,991

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2. Total cost of H&W benefits	up to \$6,000 per FTE	up to \$6,000 per FTE	up to \$6,000 per FTE
3. Percent of H&W cost paid by employer	\$6,000 annual cap	\$6,000 annual cap	\$6,000 annual cap
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	78,698	82,359	85,446
3. Percent change in step & column over prior year			

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	16.6	16.6	16.6	16.6

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

--

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?

Yes

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

Jun 13, 2019

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

SACS2019 Financial Reporting Software - 2019.1.0
5/31/2019 11:55:38 AM

50-71068-0000000

July 1 Budget
2018-19 Estimated Actuals
Technical Review Checks

Denair Unified

Stanislaus County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2019 Financial Reporting Software - 2019.1.0
5/31/2019 12:01:33 PM

50-71068-0000000

July 1 Budget
2019-20 Budget
Technical Review Checks

Denair Unified

Stanislaus County

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

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

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			

25-0000-0-0000-0000-8625	0000	8625	40,000.00
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Explanation: Fund 25 is always budgeted using objects 8681 and 8625. In collaboration with the County Office, the following manuals were checked and no errors were found: CSAM, SACS, and chart of accounts.

25-0000-0-0000-0000-8681	0000	8681	120,000.00
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Explanation: Fund 25 is always budgeted using objects 8681 and 8625. In collaboration with the County Office, the following manuals were checked and no errors were found: CSAM, SACS, and chart of accounts.

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.