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2019-20 Budget For Hearing

Presented to the Board of Trustees
June 11, 2019

Eric Hoppes, Superintendent
Wanda Holden, CBO

Gravenstein Elementary School District and Charters

To: Gravenstein Board of Trustees

From: Wanda Holden, CBO, GUSD

Date: June 7, 2019

Meeting Date: June 11, 2019

Item: **CONSIDERATION OF THE 2019-20 BUDGET**

BACKGROUND INFORMATION:

The 2019-20 Budget Report presents the District's financial and budgetary status as of July 1, 2019. The report includes the General Fund transactions (Fund 01), the transactions of the Gravenstein Elementary Charter School (Fund 03) and Hillcrest Middle Charter School (Fund 04). The purpose of the Budget Report is to certify that the District will be able to meet its financial obligations for the current and two succeeding fiscal years (positive certification). The Sonoma County Office of Education will review the submitted report and either agree with the certification or determine a different certification is justified.

CURRENT CONSIDERATION:

The School Board will review the Budget Report and analyze the budget status for the District as of July 1, 2019. Included in the analysis will be a budget projection for the 2020-21 and 2021-22 school years based on specific management approved assumptions. The District is recommending that the School Board approve a POSITIVE budget. The District is able to meet the required minimum reserve level in all three years.

RECOMMENDATION:

District administration respectfully requests the Board to approve the 2019-20 Budget Report, and authorize the School Board President to certify that the District will be filing a POSITIVE certification that based on the current projections; the District will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

ATTACHMENTS:

- Budget Report Narrative (1-6)
- Workers' Compensation Certification (7)
- District Certification Form (8-11)
- Multi-Year Projection (MYP) for approval and Assumptions used in the MYP (12-19)
- Summary of all Funds (20)
- Criteria and Standards (21-47)
- Other SACS Documents
 - All funds (48-127)
 - Form A (Average daily attendance (128-129)
 - Cash flow for 2019-20 (130-131)
 - Summary of Interfund Activities (132-133)
 - Technical Review Checks (134)
- LCFF calculators (135-147)
- AB 2756 Report (148)

Gravenstein School District & Charters
2019-20 Budget
June 11, 2019

Enrollment and ADA Assumptions Used

The multi-year projection was developed using a variety of management approved assumptions. Details are attached on a separate spreadsheet following the multi-year projection.

Other Assumptions Used

The multi-year projection was developed using a variety of management approved assumptions. Details are attached on a separate spreadsheet following the multi-year projection.

Programs requiring contributions from the General Fund

Routine Restricted Maintenance - \$262,700

Special Education - \$196,679

Reserves and Ending Balance

Components of Ending Balance:	2019-20	2020-21	2021-22
Revolving Cash (nonspendable)	\$ 1,000	\$ 1,000	\$ 1,000
Restricted: Prepaid Expenditures	\$ -	\$ -	\$ -
Restricted	\$ 308,454	\$ 441,949	\$ 565,699
Other Assignments			
Textbook Adoptions Multi Year	\$ 350,000	\$ -	\$ -
STRS & PERS Increases 2 Years	\$ 110,000	\$ -	\$ -
Reserve for Enrichments 5 Years	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
30% Rainy Day Reserve	\$ 2,322,814	\$ 1,418,172	\$ 30,000
Reserve for Econ.Uncert. (unassigned)	\$ 350,168	\$ 363,620	\$ 368,579
Unassigned/Unappropriated Amount	\$ 108,761	\$ 20,041	\$ 18,574
Net Ending Balance	\$ 5,051,197	\$ 3,744,782	\$ 2,483,852

Reserves explanation for MYP:

The parent organizations of Gravenstein Union School District have an incredible history of dedication and commitment toward fundraising and providing financial support. They have traditionally raised funds and made donations to support the enrichments and field trips for the District students. For the 2019-20 year, the Board of Trustees approved the expansion of the Enrich! program in order to provide all students in the District with the same exciting enrichment opportunities. The newly formed Gravenstein Parent Association (GPA) has agreed to take on the expense of the contracted enrichment instructors for the Enrich! program. An assigned reserve of \$1.5 million for program stabilization is available in case fundraising activities by GPA are not sufficient to cover the cost of the contractors. Grade level field trips are budgeted as a District expense in the unrestricted General Fund. The District will be seeking parent donations to support and offset the expense of these trips. Given the history of parental support for these activities, donations are anticipated but at this time, there are no donations budgeted in 2019-20 or the subsequent years. It is prudent to budget this type of revenue after the funds have been received. The enrichments and field trips are considered one-time

expenses. They are funded with either donations or one-time funds received in prior years. If the donation funding or Basic Aid Supplemental funding is reduced in subsequent years then the District will need to make adjustments to these expenditures.

It is recommended by the Sonoma County Office of Education that the Basic Aid Supplemental revenue for the current year not be budgeted until tax revenue for the year is determined at closing, and that districts treat these funds as one-time funding. This has been the practice of the District and is still the case at budget adoption. The primary reason that this funding is not budgeted is its volatility. Changes in the funding status of a student's district of residence impacts availability of these funds. A district's status is relative to property taxes and other factors which GUSD has no control over.

As the implementation of the Enrich! program for all students gets underway, the District administration has anticipated the need for additional support staff. Eight additional Instructional Assistants will be utilized in the classroom to target the increased need for differentiated learning. Additional support will also be provided for students with identified educational challenges. Expenses for staffing are considered ongoing expenses. The reserves are available to support the staffing expense for the 2019-20 school year and for the two subsequent years. The administration will need to closely monitor the General Fund ending balance in the future to safeguard and continue to benefit from the financial strength of the District.

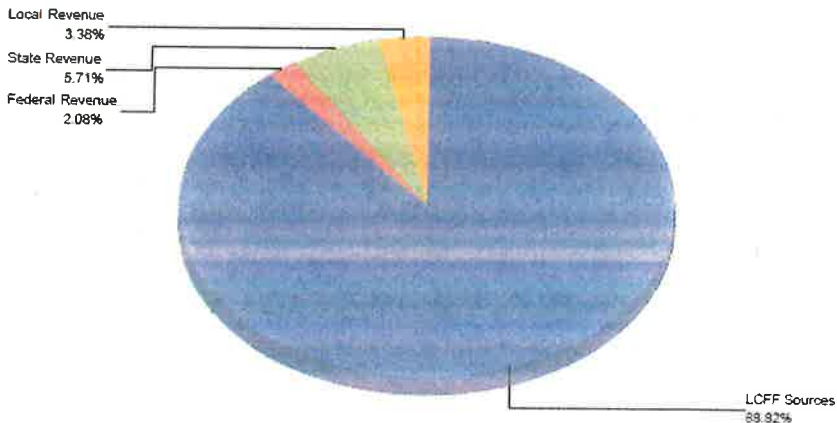
Cash Flow

The projected cash flow report presented as part of the 2019-20 Budget Report shows all months ending with positive cash balances and an estimated June 30, 2020 ending balance of \$ 7,115,027.

General Fund Revenues & Expenditures

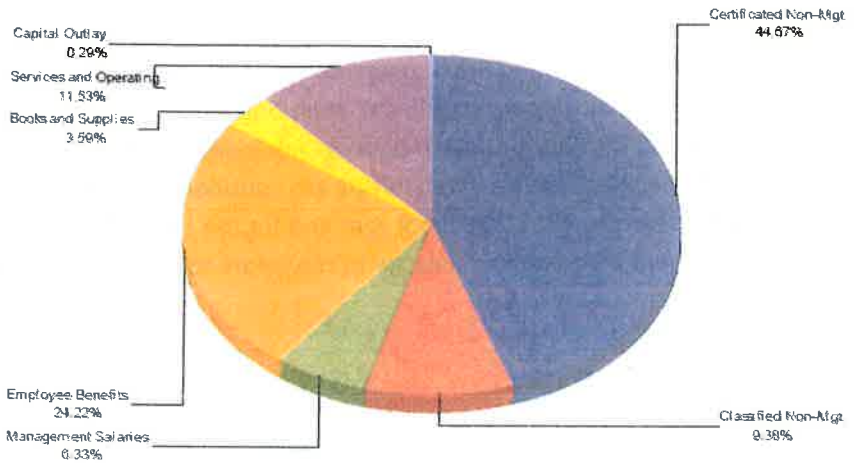
2019-20 General Fund Revenue

Revenue by Object:	Dollars per ADA	Total Amount
LCFF Sources	9,278.10	6,763,736
Federal Revenue	217.78	158,761
Other State Revenue	596.76	435,038
Other Local Revenue	353.19	257,476
Total Revenue	\$10,445.83	\$7,615,011
Transfer In & Others	\$0.00	\$0
Total Resources	\$10,445.83	\$7,615,011



2019-20 General Fund Expenditures

Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	5,337.07	3,890,727
Class. Non-Mgt. Salaries	1,120.44	816,798
Management Salaries	755.87	551,028
Employee Benefits	2,892.99	2,108,991
Books and Supplies	428.84	312,626
Services and Operating	1,377.37	1,004,104
Capital Outlay	34.29	25,000
Other Outgo	0.00	0
Total Expenditure	\$11,946.88	\$8,709,274
Transfer out and Other:	\$61.64	\$44,937
Total Uses	\$12,008.52	\$8,754,211



ADDITIONAL FUNDS OPERATED BY THE DISTRICT:

Fund 12 Child Development Fund

This fund is used to account for the proceeds from specific revenue sources, which by law, are restricted to the financing of preschool and afterschool programs. In Gravenstein District, the revenue sources for this fund come from the fees from the Beyond the Bell program, and interest earned on the funds. Expenditures from this fund may be made only for Beyond the Bell program purposes. The expenditures can be for administrative costs, for child development activities, for facilities and for the repair, maintenance, and replacement of equipment used in the program.

Current Year Projected Ending Fund Balance: \$ 201,521

Fund 13 Cafeteria Special Reserve Fund

This fund is used to account separately for federal, state, and local resources to operate the food service program. The principal revenues in this fund are: Child Nutrition Programs (Federal), Child Nutrition Programs (State), Food Service Sales, Interest, and Local Revenue.

The District operates a food service program for all of the District's schools. The District uses Santa Rosa City Schools to deliver meals daily at the price of \$3.00.

Below is the history of General Fund contributions to Fund 13:

2016-17 = \$19,766

2017-18 = \$19,766

2018-19 = \$19,766

2019-20 = \$19,766 estimated

Current Year Projected Ending Fund Balance: \$ 13,916

Fund 14 Deferred Maintenance Fund

This fund is used to account separately for contributions for deferred maintenance purposes. Expenditures in this fund are intended for major repair to district facilities or replacements of building components. 2019-20 school year includes a \$19,507 transfer from LCFF revenue and a contribution of \$25,171.00.

Current Year Projected Ending Fund Balance: \$ 77,511

Fund 17 Special Reserve (other than capital projects)

These assigned funds are supplemental to the State required reserve of 4% in the General Fund. This special fund can only be accumulated or transferred to another fund. There can be no expenditures from this fund. The only income is through a transfer from the General Fund and from interest earned on the fund.

The balance in this fund is available to cover unexpected costs that arise at short notice; such as Special Education placement resulting in increased contribution and transportation expenses.

Current Year Projected Ending Fund Balance: \$ 527,899

Fund 20 Special Reserves for Postemployment Benefits Fund

This Special Reserve for Postemployment Benefits Fund may be used to separately account for the amounts the District has earmarked for the future cost of retiree benefits but have not contributed irrevocably to a separate trust for the retiree benefit plan. Amounts accumulated in this fund must be transferred back to the General Fund for expenditure. As Governmental Accounting Standards Board (GASB) is implemented, it may be required to place these funds into an irrevocable trust. This would be accounted for in Fund 71. The District will be notified, if this requirement changes.

The most recent Actuarial study was Board approved on 10/24/2018 with a valuation date of 7/1/2017. The board made a decision to fund the Unfunded Accrued Liability at \$785,711 based on the earlier Actuarial report dated 7/1/2013, and a transfer was done to accomplish that. The Fund 20 balance does not meet the "Unfunded Accrued Liability of \$2,070,966" and since the fund is not an irrevocable trust, accounting standards don't attribute this funding to covering a portion of this liability.

Current Year Projected Ending Fund Balance: \$ 835,135

Fund 25 Capital Facilities Fund

This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development. Expenditures are restricted to the purposes specified in Government Code sections 65970-65981 or for items specified in agreements with the developers. The District does an annual report on developer fees and provides this to the Board. A Developer Fee Justification Study was completed in the 2018-19 school year.

Current Year Projected Ending Fund Balance: \$ 123,876

Fund 35 County School Facilities Fund

This fund is established to receive apportionments from the State facilities funds which are authorized by the State Allocation Board for new construction and modernization projects. The principal revenues for this fund are State School Facilities Apportionments, Interest, and transfers in from other funds.

This fund was closed in 2015/16.

Current Year Projected Ending Fund Balance: \$6

Fund 40 Special Reserve Fund for Capital Outlay Projects

This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay projects. Other authorized revenues which may be transferred to the Special Reserve Fund are (1) proceeds from the sale or lease of real property; (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board; and (3) excess amounts sufficient to pay all unpaid bond obligations including Phase III Modernization and the Hillcrest Improvement Project.

Current Year Projected Ending Fund Balance: \$ 261,696

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 18, 2019

For additional information on this certification, please contact:

Name: Wanda Hoiden

Title: Chief Business Officer

Telephone: 707-823-7008

E-mail: wholden@grav.k12.ca.us

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: Gravenstein Union School District
Date: June 05, 2019

Place: Gravenstein Union School District
Date: June 11, 2019
Time: 05:00 PM

Adoption Date: June 18, 2019

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

Contact person for additional information on the budget reports:

Name: Wanda Holden

Telephone: 707-823-7008

Title: Chief Business Officer

E-mail: wholden@grav.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8D, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 18, 2019	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

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	6,718,922.00	2.52%	6,888,008.00	2.46%	7,057,452.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	117,453.00	0.00%	117,453.00	0.00%	117,453.00
4. Other Local Revenues	8600-8799	119,520.00	0.00%	119,520.00	0.00%	119,520.00
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	(459,379.00)	0.00%	(459,379.00)	0.00%	(459,379.00)
6. Total (Sum lines A1 thru A5c)		6,496,516.00	2.60%	6,665,602.00	2.54%	6,835,046.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,157,947.00		4,298,071.00
b. Step & Column Adjustment				50,653.00		65,700.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				89,471.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,157,947.00	3.37%	4,298,071.00	1.53%	4,363,771.00
2. Classified Salaries						
a. Base Salaries				852,872.00		891,676.00
b. Step & Column Adjustment				13,218.00		20,300.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				25,586.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	852,872.00	4.55%	891,676.00	2.28%	911,976.00
3. Employee Benefits	3000-3999	1,723,734.00	7.49%	1,852,835.00	0.99%	1,871,120.00
4. Books and Supplies	4000-4999	283,095.00	1.00%	285,926.00	1.00%	288,785.00
5. Services and Other Operating Expenditures	5000-5999	700,066.00	1.00%	707,067.00	1.00%	714,137.00
6. Capital Outlay	6000-6999	25,000.00	0.00%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	44,937.00	0.00%	44,937.00	0.00%	44,937.00
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)		7,787,651.00	4.08%	8,105,512.00	1.41%	8,219,726.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,291,135.00)		(1,439,910.00)		(1,384,680.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,033,878.30		4,742,743.30		3,302,833.30
2. Ending Fund Balance (Sum lines C and D1)		4,742,743.30		3,302,833.30		1,918,153.30
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
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	4,282,814.00		2,918,172.00		1,530,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	350,186.00		363,620.00		368,579.00
2. Unassigned/Unappropriated	9790	108,743.30		20,041.30		18,574.30
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,742,743.30		3,302,833.30		1,918,153.30

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	350,186.00		363,620.00		368,579.00
c. Unassigned/Unappropriated	9790	108,743.30		20,041.30		18,574.30
(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 E 1a thru E2c)						
		458,929.30		383,661.30		387,153.30
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.						
Board approved personnel adjustments and 3% negotiated increase for Classified and Certificated.						

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	44,814.00	0.00%	44,814.00	0.00%	44,814.00
2. Federal Revenues	8100-8299	158,761.00	0.00%	158,761.00	0.00%	158,761.00
3. Other State Revenues	8300-8599	317,585.00	0.00%	317,585.00	0.00%	317,585.00
4. Other Local Revenues	8600-8799	137,956.00	0.00%	137,956.00	0.00%	137,956.00
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	459,379.00	0.00%	459,379.00	0.00%	459,379.00
6. Total (Sum lines A1 thru A5c)		1,118,495.00	0.00%	1,118,495.00	0.00%	1,118,495.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				162,602.00		169,898.72
b. Step & Column Adjustment				2,418.72		2,599.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				4,878.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	162,602.00	4.49%	169,898.72	1.53%	172,497.72
2. Classified Salaries						
a. Base Salaries				85,132.00		88,491.00
b. Step & Column Adjustment				749.00		2,019.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,610.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	85,132.00	3.95%	88,491.00	2.28%	90,510.00
3. Employee Benefits	3000-3999	385,257.00	1.15%	389,705.00	0.45%	391,464.00
4. Books and Supplies	4000-4999	29,531.00	1.00%	29,826.00	1.00%	30,125.00
5. Services and Other Operating Expenditures	5000-5999	304,038.00	1.00%	307,078.00	1.00%	310,149.00
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	0.00	0.00%	0.00	0.00%	0.00
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)		966,560.00	1.91%	984,998.72	0.99%	994,745.72
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		151,935.00		133,496.28		123,749.28
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		156,519.12		308,454.12		441,950.40
2. Ending Fund Balance (Sum lines C and D1)		308,454.12		441,950.40		565,699.68
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	308,454.12		441,950.40		565,699.68
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		308,454.12		441,950.40		565,699.68

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					
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.						
Board approved personnel adjustments and 3% negotiated increase for Classified and Certificated.						

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	6,763,736.00	2.50%	6,932,822.00	2.44%	7,102,266.00
2. Federal Revenues	8100-8299	158,761.00	0.00%	158,761.00	0.00%	158,761.00
3. Other State Revenues	8300-8599	435,038.00	0.00%	435,038.00	0.00%	435,038.00
4. Other Local Revenues	8600-8799	257,476.00	0.00%	257,476.00	0.00%	257,476.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		7,615,011.00	2.22%	7,784,097.00	2.18%	7,953,541.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,320,549.00		4,467,969.72
b. Step & Column Adjustment				53,071.72		68,299.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				94,349.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,320,549.00	3.41%	4,467,969.72	1.53%	4,536,268.72
2. Classified Salaries						
a. Base Salaries				938,004.00		980,167.00
b. Step & Column Adjustment				13,967.00		22,319.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				28,196.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	938,004.00	4.49%	980,167.00	2.28%	1,002,486.00
3. Employee Benefits	3000-3999	2,108,991.00	6.33%	2,242,540.00	0.89%	2,262,584.00
4. Books and Supplies	4000-4999	312,626.00	1.00%	315,752.00	1.00%	318,910.00
5. Services and Other Operating Expenditures	5000-5999	1,004,104.00	1.00%	1,014,145.00	1.00%	1,024,286.00
6. Capital Outlay	6000-6999	25,000.00	0.00%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	44,937.00	0.00%	44,937.00	0.00%	44,937.00
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)		8,754,211.00	3.84%	9,090,510.72	1.36%	9,214,471.72
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,139,200.00)		(1,306,413.72)		(1,260,930.72)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,190,397.42		5,051,197.42		3,744,783.70
2. Ending Fund Balance (Sum lines C and D1)		5,051,197.42		3,744,783.70		2,483,852.98
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	308,454.12		441,950.40		565,699.68
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	4,282,814.00		2,918,172.00		1,530,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	350,186.00		363,620.00		368,579.00
2. Unassigned/Unappropriated	9790	108,743.30		20,041.30		18,574.30
f. Total Components of Ending Fund Balance		5,051,197.42		3,744,783.70		2,483,852.98
(Line D3f must agree with line D2)						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	350,186.00		363,620.00		368,579.00
c. Unassigned/Unappropriated	9790	108,743.30		20,041.30		18,574.30
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)		458,929.30		383,661.30		387,153.30
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.24%		4.22%		4.20%
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		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		729.28		729.28		729.28
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		8,754,211.00		9,090,510.72		9,214,471.72
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)		8,754,211.00		9,090,510.72		9,214,471.72
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		350,168.44		363,620.43		368,578.87
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		69,000.00		69,000.00		69,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		350,168.44		363,620.43		368,578.87
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Object Codes	Year 1 – Budget Year – enter year: 2019-20			Year 2 – Projection – enter year: 2020-21			Year 3 – Projection – enter year: 2021-22		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
COLA (enter percentage)			3.26%			3.00%			2.80%
Gap Funding Rate (enter percentage)			100.00%			100.00%			100.00%
Current Year ADA		(43,28+ 439,04+ 251.84) =	734.16		(43,28- 439,04+ 251.84) =	734.16		(43,28+ 439,04+ 251.84) =	734.16
ADA for LCFF purposes (current or prior year)		Current	734.16		Current	734.16		Current	734.16
Revenue									
1 Local Control Funding Formula 8010-8099	5,967,178	44,814	6,011,992	6,136,264	44,814	6,181,078	6,305,708	44,814	6,350,522
2 Basic Aid Supplement - CY			-			-			-
3 Special Ed. Taxes			-			-			-
4 EPA	771,251		771,251	771,251		771,251	771,251		771,251
5 Transfer to Fund 14	(19,507)		(19,507)	(19,507)		(19,507)	(19,507)		(19,507)
6 Federal Revenues 8100-8299		158,761	158,761		158,761	158,761		158,761	158,761
7 State Revenues 8300-8599	117,453	36,616	154,069	117,453	36,616	154,069	117,453	36,616	154,069
8 STRS On Behalf Revenue (7690)		280,969	280,969		280,969	280,969		280,969	280,969
9 Local Revenues 8600-8799	119,520	137,956	257,476	119,520	137,956	257,476	119,520	137,956	257,476
10 Special Education 6500-8792			-			-			-
11 Total Revenue	6,955,895	659,116	7,615,011	7,124,981	659,116	7,784,097	7,294,425	659,116	7,953,541
Expenditures									
14 Certificated Salaries 1000-1999	4,157,947	162,602	4,320,549	4,298,071	169,899	4,467,970	4,363,771	172,498	4,536,269
15 Classified Salaries 2000-2999	852,872	85,132	938,004	891,676	88,491	980,167	911,976	90,510	1,002,486
16 Employee Benefits -- Statutory 33xx ; 3501-3699	169,827	10,903	180,730	171,262	8,527	179,789	174,100	8,679	182,779
17 STRS On Behalf Payment (7690) 3101 & 3102		280,969	280,969		280,969	280,969		280,969	280,969
18 Employee Benefits -- STRS 31xx	699,935	27,158	727,093	777,951	30,752	808,703	776,751	30,705	807,456
19 Employee Benefits -- PERS 32xx	160,785	17,653	178,438	210,436	20,884	231,319	227,082	22,537	249,619
20 Emp & Retiree Benefits- H & W 34xx; 37-39xx	693,187	48,574	741,761	693,187	48,574	741,761	693,187	48,574	741,761
21 Books and Supplies 4000-4999	283,095	29,531	312,626	285,926	29,826	315,752	288,785	30,125	318,910
22 Services, Other Operating Expenses 5000-5999	700,066	304,038	1,004,104	707,067	307,078	1,014,145	714,137	310,149	1,024,286
23 Capital Outlay 6000-6999	25,000	-	25,000	25,000	-	25,000	25,000	-	25,000
24 Other Outgo 7100-7499			-			-			-
25 Total Expenditures	7,742,714	966,560	8,709,274	8,060,575	985,000	9,045,574	8,174,789	994,745	9,169,535
26 Excess (Deficiency)	(786,819)	(307,444)	(1,094,263)	(935,594)	(325,884)	(1,261,477)	(880,364)	(335,629)	(1,215,994)
27 Transfer In 8910-8929			-			-			-
28 Transfers Out 7610-7629	(44,937)		(44,937)	(44,937)		(44,937)	(44,937)		(44,937)
29 Other Sources 8930-8979			-			-			-
30 Other Uses (enter as negative) 7630-7699			-			-			-
31 Contributions to restricted programs 8980-8999	(459,379)	459,379	-	(459,379)	459,379	-	(459,379)	459,379	-
32 Total Transfers/Other Uses	(504,316)	459,379	(44,937)	(504,316)	459,379	(44,937)	(504,316)	459,379	(44,937)
33 Net Increase (Decrease)	(1,291,135)	151,935	(1,139,200)	(1,439,910)	133,495	(1,306,414)	(1,384,680)	123,750	(1,260,931)
34 Fund Balance									
35 Beginning Balance	6,033,878	156,519	6,190,397	4,742,743	308,454	5,051,197	3,302,834	441,949	3,744,783
36 Audit Adjustment(s)			-			-			-
37 Net Ending Balance	4,742,743	308,454	5,051,197	3,302,834	441,949	3,744,783	1,918,153	565,699	2,483,852
Components of Ending Balance:									
38 Revolving Cash (nonspendable) 9711	1,000		1,000	1,000		1,000	1,000		1,000
39 Restricted: Prepaid Expenditures 9713			-			-			-
40 Restricted 9740		308,454	308,454		441,949	441,949		565,699	565,699
41 Textbook Adoptions Multi Year 9780	350,000		350,000						
42 STRS & PERS Increases 2 Years 9780	110,000		110,000						
43 Reserve for Enrichments 5 Years 9780	1,500,000		1,500,000	1,500,000		1,500,000	1,500,000		1,500,000
44 30% Rainy Day Reserve 9780	2,322,814		2,322,814	1,418,172		1,418,172	30,000		30,000
45 Reserve for Econ.Uncert. (unassigned) 9789	350,168		350,168	363,620		363,620	368,579		368,579
46 Unassigned/Unappropriated Amount 9790	108,761		108,761	20,041		20,041	18,574		18,574
47 Net Ending Balance	4,742,743	308,454	5,051,197	3,302,834	441,949	3,744,783	1,918,153	565,699	2,483,852

18

	percentage in the box below	percentage in the box below	percentage in the box below
District Reserve for Economic Uncertainties:	4%	4%	4%
STRS rate	16.70%	18.10%	17.80%
PERS rate	20.733%	23.60%	24.90%

Assumptions:
Multi-Year Budget Projection

Revenue
Revenue Sources
COLAs used
Gap Funding rates used (Dept. of Finance)
Unduplicated Count %
District Funded ADA
Charter funded ADA
COE funded ADA
Deferred Maintenance to Fund 14 (8091)
Property Taxes % inc/dec
Basic Aid Supplemental Funding
Federal
Other State - Unrestricted
Other State - Restricted
Local
Expenditures
Certificated Salaries
Staffing (FTEs)
Step & Column Costs
Other Adjustments
Classified Salaries
Staffing (FTEs) includes vacancies
Step & Column Costs
Other Adjustments
Employee Benefits
Statutory Benefits (Fixed)
Health & Welfare Benefits
Medical
Books and Supplies
Services, Other Oper Exp
Special Education
Unrestricted Contribution
Non-Public School
Other Spl. Ed Services
SCOE K-22 Placement
Transportation
Capital Outlay
Other Outgo
Transfers In (provide detail)
Transfers (Out)
Other Uses
Contribution

2019-20 Budget Year
3.26%
100.00%
44.19%
39.40
690.88
4.88
19,507.00
Based on P-2 Estimates
\$0
Estimated: \$85k Special Education, \$47k Title I, \$7k Title II, \$11k Title III (LEP), 10k Title IV
\$13K MBG, \$104K lottery
\$36K lottery and \$281K STRS on-behalf \$119K interest, \$3K RESIG safety dollars, \$45K Sp. Ed. funding,
47.6 FTE Cert, 3 FTE Admin Matches Position Control
27.5 FTE Matches Position Control
STRS 16.7% PERS 20.733%, SUI .05%, OASDI 7.65%, WC .96% Includes retiree benefits \$5,000 Matches control
1% increase over PY minus 1x expenses
1% increase over PY minus 1x expenditures
\$137K
57K
5 students in COE Operated Programs Transportation costs 66\$K 25K Equipment improvements
Indirect and transfer a apportionment to JPA
\$19,766 cafeteria, \$25,171 Fund 14
RRM \$263K, Spl. Ed. \$197K

2020-2021 Year 2 - Projection
3.00%
100.00%
45.80%
39.40
690.88
4.88
19,507.00
Same as Current Year
\$0
Same as 2019-20
\$13K MBG, \$104K lottery
Same as 2019-20
Same as 2019-20
47.6 FTE Cert, 3 FTE Admin 1.53% increase over PY
27.5 FTE 2.28% increase over PY
STRS 18.1% PERS 23.6%, SUI .05%, OASDI 7.65%, WC .96% Includes retiree benefits \$5,000 Same as 19-20
1% increase over PY
1% increase over PY minus 1x expenditures
Same as 19-20
Same as 19-20
5 students in COE Operated Programs Transportation costs 66\$K 25K Equipment improvements
Indirect and transfer a apportionment to JPA
\$19,766 cafeteria, \$25,171 Fund 14
RRM \$263K, Spl. Ed. \$197K

2021-2022 Year 3 - Projection
2.80%
100.00%
44.44%
39.40
690.88
4.88
19,507.00
1% over Prior Year
\$0
Same as 2020-21
\$13K MBG, \$104K lottery
Same as 2020-21
Same as 2020-21
47.6 FTE Cert, 3 FTE Admin 1.53% increase over PY
27.5 FTE 2.28% increase over PY
STRS 17.8% PERS 24.9%, SUI .05%, OASDI 7.65%, WC .96% Includes retiree benefits \$5,000 Same as 2020-21
1% increase over PY
1% increase over PY minus 1x expenditures
Same as 2020-21
Same as 2020-21
5 students in COE Operated Programs Transportation costs 66\$K 25K Equipment improvements
Indirect and transfer a apportionment to JPA
Same as 19-20
RRM \$263K, Spl. Ed. \$197K

Gravenstein Union School District
2019-20 Budget
Presented to Board on June 11, 2019

	01	12	13	14	17	Funds		21	25	35	40	51	Total
	General Fund	Child Development	Cafeteria	Deferred Maint	Special Reserve	Post Employment	Benefits	Bond	Developer Fee	County Schools	Special Reserve	Bond Interest &	
										Facilities Fund	for Capital	Redemption	
											Facilities		
Beginning Balance	\$ 6,190,397	\$ 173,943	\$ 14,246	\$ 43,947	\$ 520,599	\$ 822,835	\$ -	\$ -	\$ 123,834	\$ 6	\$ 261,696	\$ 467,575	\$ 8,619,079
Audit Adjustment													\$ -
Revenues:													
LCFF Sources	8010-8099 \$ 6,763,736			\$ 19,507									\$ 6,783,243
Federal Revenue	8100-8299 \$ 158,761		\$ 41,800										\$ 200,561
State Revenue	8300-8599 \$ 435,038	\$ 220	\$ 3,800										\$ 439,058
Local Revenue	8600-8799 \$ 257,476	\$ 213,200	\$ 37,410	\$ 250	\$ 7,300	\$ 12,300	\$ -	\$ -	\$ 1,860	\$ 0	\$ 5,000	\$ -	\$ 534,796
TOTAL REVENUES	\$ 7,615,011	\$ 213,420	\$ 83,010	\$ 19,757	\$ 7,300	\$ 12,300	\$ -	\$ -	\$ 1,860	\$ 0	\$ 5,000	\$ -	\$ 7,957,658
Expenditures:													
Certificated Salaries	1000 \$ 4,320,549												\$ 4,320,549
Classified Salaries	2000 \$ 938,004	\$ 111,759	\$ 27,733	\$ 1,050							\$ -		\$ 1,078,546
Employee Benefits	3000 \$ 2,108,991	\$ 59,385	\$ 6,680	\$ 314							\$ -		\$ 2,175,370
Books and Supplies	4000 \$ 312,626	\$ 8,662	\$ 67,157	\$ -							\$ -		\$ 388,445
Services and Other Op Ex	5000 \$ 1,004,104	\$ 6,036	\$ 1,536	\$ 10,000							\$ 5,000		\$ 1,026,676
Capital Outlay	6000 \$ 25,000							\$ -	\$ -		\$ -		\$ 25,000
7100-7299													
Other Outgo - excluding transfers	7400-7499 \$ -							\$ -	\$ 1,818				\$ 1,818
Other Outgo - transfers	7300 \$ -												\$ -
TOTAL EXPENDITURES	\$ 8,709,274	\$ 185,842	\$ 103,106	\$ 11,364	\$ -	\$ -	\$ -	\$ -	\$ 1,818	\$ -	\$ 5,000	\$ -	\$ 9,016,404
Excess of Revenues over Expenditures	\$ (1,094,263)	\$ 27,578	\$ (20,096)	\$ 8,393	\$ 7,300	\$ 12,300	\$ -	\$ -	\$ 42	\$ 0	\$ -	\$ -	\$ (1,058,746)
Other Financing Sources/Uses:													
Interfund Transfers													
In	\$ -		\$ 19,766	\$ 25,171									\$ 44,937
Out	\$ (44,937)												\$ (44,937)
Other Sources/Uses													\$ -
Sources							\$ -						\$ -
Uses													\$ -
Contributions													\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ (44,937)	\$ -	\$ 19,766	\$ 25,171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NET INCREASE/DECREASE TO FUND BALANCE	\$ (1,139,200)	\$ 27,578	\$ (330)	\$ 33,564	\$ 7,300	\$ 12,300	\$ -	\$ -	\$ 42	\$ 0	\$ -	\$ -	\$ (1,058,746)
Ending Fund Balances	\$ 5,051,197	\$ 201,521	\$ 13,916	\$ 77,511	\$ 527,899	\$ 835,135	\$ -	\$ -	\$ 123,876	\$ 6	\$ 261,696	\$ 467,575	\$ 7,560,333
Components of Ending Fund Balances													
Nonspendable													
Revolving Cash	\$ 1,000												\$ 1,000
Stores													\$ -
Prepaid Expenditures													\$ -
All Others													\$ -
Restricted	\$ 308,454		\$ 13,916						\$ 123,876	\$ 6			\$ 446,252
Committed												\$ 467,575	\$ 467,575
Stabilization Arrangements													\$ -
Other Commitments													\$ -
Assigned													\$ -
Other Assignments	\$ 4,282,814	\$ 201,521		\$ 77,511	\$ 527,899	\$ 835,135	\$ -				\$ 261,696		\$ 6,186,576
Other Assignments													\$ -
Unassigned/Unappropriated													\$ -
Reserve for Economic Uncertainties	\$ 350,186												\$ 350,186
Unassigned/Unappropriated	\$ 108,743	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108,743

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	37	36		
Charter School	682	654		
Total ADA	719	690	4.0%	Not Met
Second Prior Year (2017-18)				
District Regular	36	36		
Charter School	654	668		
Total ADA	690	704	N/A	Met
First Prior Year (2018-19)				
District Regular	36	36		
Charter School	661	685		
Total ADA	697	721	N/A	Met
Budget Year (2019-20)				
District Regular	38			
Charter School	691			
Total ADA	729			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment was overestimated at budget adoption for the 2016-17 school year.

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		37	727	
Charter School		706		
Total Enrollment		743	727	2.2%
				Not Met
Second Prior Year (2017-18)				
District Regular		39	724	
Charter School		688		
Total Enrollment		727	724	0.4%
				Met
First Prior Year (2018-19)				
District Regular		34	36	
Charter School		688	725	
Total Enrollment		722	761	N/A
				Met
Budget Year (2019-20)				
District Regular		40		
Charter School		720		
Total Enrollment		760		

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)

Enrollment was overestimated in the 2016-17 school year.

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	36	727	
Charter School	654	0	
Total ADA/Enrollment	690	727	94.9%
Second Prior Year (2017-18)			
District Regular	35	724	
Charter School	668		
Total ADA/Enrollment	703	724	97.1%
First Prior Year (2018-19)			
District Regular	36	36	
Charter School	685	725	
Total ADA/Enrollment	721	761	94.7%
Historical Average Ratio:			95.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.1%

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	38	40		
Charter School	691	720		
Total ADA/Enrollment	729	760	95.9%	Met
1st Subsequent Year (2020-21)				
District Regular	38	40		
Charter School	691	720		
Total ADA/Enrollment	729	760	95.9%	Met
2nd Subsequent Year (2021-22)				
District Regular	38	40		
Charter School	691	720		
Total ADA/Enrollment	729	760	95.9%	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)	725.43	734.16	734.16	734.16
b. Prior Year ADA (Funded)		725.43	734.16	734.16
c. Difference (Step 1a minus Step 1b)		8.73	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		1.20%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Economic Recovery Target Funding (current year increment)			N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		0.00	0.00	0.00
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)		1.20%	0.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		.20% to 2.20%	-1.00% to 1.00%	-1.00% to 1.00%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	2,960,369.00	3,034,378.00	3,034,378.00	3,034,378.00
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)	6,498,946.00	6,738,429.00	6,907,515.00	7,076,959.00
District's Projected Change in LCFF Revenue:		3.68%	2.51%	2.45%
LCFF Revenue Standard:		.20% to 2.20%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

2019-20 year LCFF revenue is based on P-2 estimates for current year taxes with an increase of 2.5%. The tax revenue is conservatively projected to stay flat for the subsequent years. Estimated P-2 ADA is increased for 2019-20 based on enrollment projections using the cohort method, and then projected to stay the same for subsequent years. Additionally, COLA for subsequent years is greater than 1%.

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)	4,789,733.25	5,466,615.10	87.6%
Second Prior Year (2017-18)	5,375,179.82	6,024,410.61	89.2%
First Prior Year (2018-19)	5,889,179.52	7,019,186.12	83.9%
	Historical Average Ratio:		86.9%

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.9% to 90.9%	82.9% to 90.9%	82.9% to 90.9%

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-B3, B10)		
Budget Year (2019-20)	6,734,553.00	7,742,714.00	87.0%	Met
1st Subsequent Year (2020-21)	7,042,502.00	8,060,575.00	87.4%	Met
2nd Subsequent Year (2021-22)	7,146,867.00	8,174,789.00	87.4%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.20%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.80% to 11.20%	-10.00% to 10.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.80% to 6.20%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2018-19)	176,030.00		
Budget Year (2019-20)	158,761.00	-9.81%	Yes
1st Subsequent Year (2020-21)	158,761.00	0.00%	No
2nd Subsequent Year (2021-22)	158,761.00	0.00%	No

Explanation:
(required if Yes)

The District will no longer be receiving Title III funds directly. The consortium will be handling the funding and the student services. Title I funding is lower in the budget and subsequent years. Carryover funding is not projected for any of the Federal revenue.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2018-19)	585,682.00		
Budget Year (2019-20)	435,038.00	-25.72%	Yes
1st Subsequent Year (2020-21)	435,038.00	0.00%	No
2nd Subsequent Year (2021-22)	435,038.00	0.00%	No

Explanation:
(required if Yes)

One time mandated dollars received in 2018-19 are not budgeted in 2019-20.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2018-19)	638,729.42		
Budget Year (2019-20)	257,476.00	-59.69%	Yes
1st Subsequent Year (2020-21)	257,476.00	0.00%	No
2nd Subsequent Year (2021-22)	257,476.00	0.00%	No

Explanation:
(required if Yes)

Donation revenue from individuals or from parent organizations has not been budgeted.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2018-19)	535,186.95		
Budget Year (2019-20)	312,626.00	-41.59%	Yes
1st Subsequent Year (2020-21)	315,752.00	1.00%	No
2nd Subsequent Year (2021-22)	318,910.00	1.00%	No

Explanation:
(required if Yes)

One time expenses for the 2018-19 school year such as the STREAM lab set up and window coverings have not been budgeted in the 2019-20 year. Teacher supplies funded from the parent organizations have not been budgeted at this time since donations are not yet budgeted to support the expense.

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

First Prior Year (2018-19)	1,397,083.13		
Budget Year (2019-20)	1,004,104.00	-28.13%	Yes
1st Subsequent Year (2020-21)	1,014,145.00	1.00%	No
2nd Subsequent Year (2021-22)	1,024,286.00	1.00%	No

Explanation:
(required if Yes)

One time expenses for the Prop 39 Energy Efficiency projects are not budgeted in 2019-20.

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)	1,400,441.42		
Budget Year (2019-20)	851,275.00	-39.21%	Not Met
1st Subsequent Year (2020-21)	851,275.00	0.00%	Met
2nd Subsequent Year (2021-22)	851,275.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2018-19)	1,932,270.08		
Budget Year (2019-20)	1,316,730.00	-31.86%	Not Met
1st Subsequent Year (2020-21)	1,329,897.00	1.00%	Met
2nd Subsequent Year (2021-22)	1,343,196.00	1.00%	Met

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

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

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

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

The District will no longer be receiving Title III funds directly. The consortium will be handling the funding and the student services. Title I funding is lower in the budget and subsequent years. Carryover funding is not projected for any of the Federal revenue.

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

One time mandated dollars received in 2018-19 are not budgeted in 2019-20.

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

Donation revenue from individuals or from parent organizations has not been budgeted.

- 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)

One time expenses for the 2018-19 school year such as the STREAM lab set up and window coverings have not been budgeted in the 2019-20 year. Teacher supplies funded from the parent organizations have not been budgeted at this time since donations are not yet budgeted to support the expense.

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

One time expenses for the Prop 39 Energy Efficiency projects are not budgeted in 2019-20.

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? Yes
- 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)	8,754,211.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		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	8,754,211.00	262,626.33	262,700.00	Met

* 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)	432,562.95	384,200.00	380,057.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,329,124.26	2,611,590.56	1,428,106.30
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)	3,761,687.21	2,995,790.56	1,808,163.30
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	9,463,548.51	9,299,629.64	9,906,136.00
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)	9,463,548.51	9,299,629.64	9,906,136.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	39.7%	32.2%	18.3%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	13.2%	10.7%	6.1%

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)	(797,147.12)	8,327,969.10	9.6%	Met
Second Prior Year (2017-18)	(267,674.85)	8,112,066.61	3.3%	Met
First Prior Year (2018-19)	(1,353,272.70)	7,979,190.12	17.0%	Not Met
Budget Year (2019-20) (Information only)	(1,291,135.00)	7,787,651.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2016-17)	7,901,236.00	8,451,973.33	N/A	Met
Second Prior Year (2017-18)	5,676,919.91	7,654,826.21	N/A	Met
First Prior Year (2018-19)	5,369,535.93	7,387,151.00	N/A	Met
Budget Year (2019-20) (Information only)	6,033,878.30			

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.)	729	729	729
District's Reserve Standard Percentage Level:	4%	4%	4%

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	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	8,754,211.00	9,090,510.72	9,214,471.72
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)	8,754,211.00	9,090,510.72	9,214,471.72
4. Reserve Standard Percentage Level (Line B3 times Line B4)	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	350,168.44	363,620.43	368,578.87
6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)	69,000.00	69,000.00	69,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	350,168.44	363,620.43	368,578.87

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)	350,186.00	363,620.00	368,579.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	108,743.30	20,041.30	18,574.30
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)	458,929.30	383,661.30	387,153.30
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.24%	4.22%	4.20%
District's Reserve Standard (Section 10B, Line 7):	350,168.44	363,620.43	368,578.87
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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:

The District is changing in the 2019-20 school year to provide the Enrich! program for all students. Basic Aid Supplemental, (BAS) funding from prior years will provide the necessary funding for the current year expanded Enrich! program. Field trips are budgeted entirely in the unrestricted resources expense category but the District will be seeking donations from parents to support these expenses. Enrichment contractors will be paid for by the new parent organization, Gravenstein Parent Association, (GPA). A reserve is in place each year of 1.5 million in case the GPA is not able to raise enough donation funding to support the entire cost of the contractors. The budget does include the expense for additional Classified personnel to support

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2018-19)	(272,162.00)			
Budget Year (2019-20)	(459,379.00)	187,217.00	68.8%	Not Met
1st Subsequent Year (2020-21)	(459,379.00)	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	(459,379.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2018-19)	0.00			
Budget Year (2019-20)	0.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2018-19)	960,004.00			
Budget Year (2019-20)	44,937.00	(915,067.00)	-95.3%	Not Met
1st Subsequent Year (2020-21)	44,937.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	44,937.00	0.00	0.0%	Met

1d. Impact of Capital Projects

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

No

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

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

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

1a. 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)

An additional one time contribution was made to Fund 40 for modernization and Prop 39 energy efficiency projects in the 2018-19 school year.

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

Explanation:
(required if NOT met)

1c. 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)

This transfer was increased over prior year to account for the 3% required transfer to resource 8150 for routine restricted maintenance. In addition an increase was required for Special Education expenses due to Board approved salary increases and additional FTE.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	24	Fund 51 - Bond Interest and Redemption		6,144,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				6,144,000

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Budget Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	364,791	370,216	374,379	388,196
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	364,791	370,216	374,379	388,196
Has total annual payment increased over prior year (2018-19)?	Yes	Yes	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 payments for long-term commitments have increased in the current and subsequent fiscal years. This increased expense will be funded by projected increased tax revenue in 2019-20.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

There is one retiree currently receiving post employment benefits. These benefits will end in August 2021.

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	835,135

4. OPEB Liabilities

a. Total OPEB liability	2,070,966.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	2,070,966.00
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	Oct 24, 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	226,686.00	226,686.00	226,686.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	5,000.00	5,000.00	833.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	0.00	0.00	0.00
d. Number of retirees receiving OPEB benefits	1	1	1

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

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

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

No

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

The District is a member of the Redwood Empire Schools Insurance Group (RESIG) for property, liability, and workers compensation.

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

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	47.8	47.6	47.6	47.6

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Apr 09, 2019

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

Yes

If Yes, date of Superintendent and CBO certification:

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

Yes

If Yes, date of budget revision board adoption:

May 14, 2019

4. Period covered by the agreement:

Begin Date: Jul 01, 2018

End Date: Jun 30, 2021

5. Salary settlement:

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

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

One Year Agreement
Total cost of salary settlement

--	--	--	--

% change in salary schedule from prior year
or

Multiyear Agreement
Total cost of salary settlement

	381,474	349,040	
% change in salary schedule from prior year (may enter text, such as "Reopener")	0.4%	0.3%	

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

LCFF

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
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	17.8	27.5	27.5	27.5

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

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

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

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)?	Yes	Yes	Yes

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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")	0.4%	0.3%	

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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?	Yes	Yes	Yes
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			

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:

Yes		
-----	--	--

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			
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?	Yes	Yes	Yes
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	4.6	5.0	5.0	5.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

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?

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

The negotiated agreement between the Gravenstein Union Teachers' Association and GUSD, includes a 4% increase in salaries for the 2019-20 school year and a 3% increase in salaries in the 2020-21 school year. These increases are greater than the projected COLA for each year. The nonrepresented groups will have the same increases. Interim Superintendent, Eric Hoppes has been hired by the Board of Trustees through June 30, 2019. Dave Rose has been announced as the new Superintendent, effective July 1, 2019. His contract is going to the Board for approval at the same meeting as the 2019-20 Budget.

End of School District Budget Criteria and Standards Review

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	6,506,874.00	44,814.00	6,551,688.00	6,718,922.00	44,814.00	6,763,736.00	3.2%
2) Federal Revenue		8100-8299	0.00	176,030.00	176,030.00	0.00	158,761.00	158,761.00	-9.8%
3) Other State Revenue		8300-8599	235,664.00	350,018.00	585,682.00	117,453.00	317,585.00	435,038.00	-25.7%
4) Other Local Revenue		8600-8799	155,541.42	483,188.00	638,729.42	119,520.00	137,956.00	257,476.00	-59.7%
5) TOTAL REVENUES			6,898,079.42	1,054,050.00	7,952,129.42	6,955,895.00	659,116.00	7,615,011.00	-4.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	3,837,336.54	263,972.87	4,101,309.41	4,157,947.00	162,602.00	4,320,549.00	5.3%
2) Classified Salaries		2000-2999	655,583.09	45,818.60	701,401.69	852,872.00	85,132.00	938,004.00	33.7%
3) Employee Benefits		3000-3999	1,396,259.89	365,874.24	1,762,134.13	1,723,734.00	385,257.00	2,108,991.00	19.7%
4) Books and Supplies		4000-4999	377,649.35	157,537.60	535,186.95	283,095.00	29,531.00	312,626.00	-41.6%
5) Services and Other Operating Expenditures		5000-5999	740,306.25	656,776.88	1,397,083.13	700,066.00	304,038.00	1,004,104.00	-28.1%
6) Capital Outlay		6000-6999	6,551.00	436,965.69	443,516.69	25,000.00	0.00	25,000.00	-94.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,500.00	0.00	5,500.00	0.00	0.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			7,019,186.12	1,926,945.88	8,946,132.00	7,742,714.00	966,560.00	8,709,274.00	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(121,106.70)	(872,895.88)	(994,002.58)	(786,819.00)	(307,444.00)	(1,094,263.00)	10.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	960,004.00	0.00	960,004.00	44,937.00	0.00	44,937.00	-95.3%
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	(272,162.00)	272,162.00	0.00	(459,379.00)	459,379.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,232,166.00)	272,162.00	(960,004.00)	(504,316.00)	459,379.00	(44,937.00)	-95.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,353,272.70)	(600,733.88)	(1,954,006.58)	(1,291,135.00)	151,935.00	(1,139,200.00)	-41.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	7,387,151.00	757,253.00	8,144,404.00	6,033,878.30	156,519.12	6,190,397.42	-24.0%
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)									
			7,387,151.00	757,253.00	8,144,404.00	6,033,878.30	156,519.12	6,190,397.42	-24.0%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			7,387,151.00	757,253.00	8,144,404.00	6,033,878.30	156,519.12	6,190,397.42	-24.0%
2) Ending Balance, June 30 (E + F1e)									
			6,033,878.30	156,519.12	6,190,397.42	4,742,743.30	308,454.12	5,051,197.42	-18.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores									
		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items									
		9713	0.00	11,712.99	11,712.99	0.00	0.00	0.00	-100.0%
All Others									
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	144,806.13	144,806.13	0.00	308,454.12	308,454.12	113.0%
c) Committed									
Stabilization Arrangements									
		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments									
		9780	4,224,715.00	0.00	4,224,715.00	4,282,814.00	0.00	4,282,814.00	1.4%
	0000	9780				350,000.00		350,000.00	
	0000	9780				110,000.00		110,000.00	
	0000	9780				1,500,000.00		1,500,000.00	
	0000	9780				2,322,814.00		2,322,814.00	
	0000	9780	350,000.00		350,000.00				
	0000	9780	265,280.00		265,280.00				
	0000	9780	110,000.00		110,000.00				
	0000	9780	1,500,000.00		1,500,000.00				
	0000	9780	1,999,435.00		1,999,435.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties									
		9789	380,057.00	0.00	380,057.00	350,186.00	0.00	350,186.00	-7.9%
Unassigned/Unappropriated Amount									
		9790	1,428,106.30	0.00	1,428,106.30	108,743.30	0.00	108,743.30	-92.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	8,237,994.76	113,739.83	8,351,734.59				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	1,499.00	11,090.25	12,589.25				
c) in Revolving Cash Account		9130	1,000.00	0.00	1,000.00				
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	421.79	0.00	421.79				
4) Due from Grantor Government		9290	2,280.47	0.00	2,280.47				
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	11,712.99	11,712.99				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			8,243,196.02	136,543.07	8,379,739.09				
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	(93,073.40)	5,078.20	(87,995.20)				
2) Due to Grantor Governments		9590	62,849.21	13,768.18	76,617.39				
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			(30,224.19)	18,846.38	(11,377.81)				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			8,273,420.21	117,696.69	8,391,116.90				

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	2,726,356.00	0.00	2,726,356.00	2,932,800.00	0.00	2,932,800.00	7.6%
Education Protection Account State Aid - Current Year		8012	812,221.00	0.00	812,221.00	771,251.00	0.00	771,251.00	-5.0%
State Aid - Prior Years		8019	27,435.00	0.00	27,435.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	19,231.00	0.00	19,231.00	19,712.00	0.00	19,712.00	2.5%
Timber Yield Tax		8022	2,500.00	0.00	2,500.00	2,561.00	0.00	2,561.00	2.4%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	2,848,208.00	0.00	2,848,208.00	2,919,414.00	0.00	2,919,414.00	2.5%
Unsecured Roll Taxes		8042	90,430.00	0.00	90,430.00	92,691.00	0.00	92,691.00	2.5%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,526,381.00	0.00	6,526,381.00	6,738,429.00	0.00	6,738,429.00	3.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(19,507.00)		(19,507.00)	(19,507.00)		(19,507.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	44,814.00	44,814.00	0.00	44,814.00	44,814.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, LCFF SOURCES			6,506,874.00	44,814.00	6,551,688.00	6,718,922.00	44,814.00	6,763,736.00	3.2%
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	85,028.00	85,028.00	0.00	85,028.00	85,028.00	0.0%
Special Education Discretionary Grants		8182	0.00	15,314.00	15,314.00	0.00	15,315.00	15,315.00	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		47,222.00	47,222.00		40,846.00	40,846.00	-13.5%
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		7,221.00	7,221.00		7,572.00	7,572.00	4.9%
Title III, Part A, Immigrant Student Program	4201	8290		277.00	277.00		0.00	0.00	-100.0%

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		10,968.00	10,968.00		0.00	0.00	-100.0%
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		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			0.00	176,030.00	176,030.00	0.00	158,761.00	158,761.00	-9.8%
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	139,277.00	0.00	139,277.00	13,131.00	0.00	13,131.00	-90.6%
Lottery - Unrestricted and Instructional Materials		8560	96,387.00	31,689.00	128,076.00	104,322.00	36,616.00	140,938.00	10.0%
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%

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)	
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	318,329.00	318,329.00	0.00	280,969.00	280,969.00	-11.7%
TOTAL, OTHER STATE REVENUE			235,664.00	350,018.00	585,682.00	117,453.00	317,585.00	435,038.00	-25.7%

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Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	81,873.00	0.00	81,873.00	119,520.00	0.00	119,520.00	46.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	48,221.00	7,301.00	55,522.00	0.00	7,301.00	7,301.00	-86.9%
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%

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)	
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	25,447.42	318,215.00	343,662.42	0.00	3,039.00	3,039.00	-99.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		157,672.00	157,672.00		127,616.00	127,616.00	-19.1%
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			155,541.42	483,188.00	638,729.42	119,520.00	137,956.00	257,476.00	-59.7%
TOTAL, REVENUES			6,898,079.42	1,054,050.00	7,952,129.42	6,955,895.00	659,116.00	7,615,011.00	-4.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,370,285.12	221,122.42	3,591,407.54	3,599,402.00	129,158.00	3,728,560.00	3.8%
Certificated Pupil Support Salaries		1200	96,749.42	37,014.49	133,763.91	113,654.00	32,013.00	145,667.00	8.9%
Certificated Supervisors' and Administrators' Salaries		1300	359,302.00	5,835.96	365,137.96	428,391.00	1,431.00	429,822.00	17.7%
Other Certificated Salaries		1900	11,000.00	0.00	11,000.00	16,500.00	0.00	16,500.00	50.0%
TOTAL, CERTIFICATED SALARIES			3,837,336.54	263,972.87	4,101,309.41	4,157,947.00	162,602.00	4,320,549.00	5.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	144,719.48	0.00	144,719.48	297,087.00	45,492.00	342,579.00	136.7%
Classified Support Salaries		2200	136,197.17	45,818.60	182,015.77	127,911.00	39,640.00	167,551.00	-7.9%
Classified Supervisors' and Administrators' Salaries		2300	112,660.00	0.00	112,660.00	121,206.00	0.00	121,206.00	7.6%
Clerical, Technical and Office Salaries		2400	188,492.46	0.00	188,492.46	222,666.00	0.00	222,666.00	18.1%
Other Classified Salaries		2900	73,513.98	0.00	73,513.98	84,002.00	0.00	84,002.00	14.3%
TOTAL, CLASSIFIED SALARIES			655,583.09	45,818.60	701,401.69	852,872.00	85,132.00	938,004.00	33.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	611,078.32	324,625.44	935,703.76	699,935.00	308,127.00	1,008,062.00	7.7%
PERS		3201-3202	108,022.62	6,562.47	114,585.09	160,785.00	17,653.00	178,438.00	55.7%
OASDI/Medicare/Alternative		3301-3302	102,059.03	6,720.75	108,779.78	119,416.00	8,386.00	127,802.00	17.5%
Health and Welfare Benefits		3401-3402	523,533.46	24,850.98	548,384.44	688,187.00	48,574.00	736,761.00	34.4%
Unemployment Insurance		3501-3502	2,123.42	139.46	2,262.88	2,461.00	128.00	2,589.00	14.4%
Workers' Compensation		3601-3602	44,443.04	2,975.14	47,418.18	47,950.00	2,389.00	50,339.00	6.2%
OPEB, Allocated		3701-3702	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,396,259.89	365,874.24	1,762,134.13	1,723,734.00	385,257.00	2,108,991.00	19.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	92,498.92	88,445.14	180,944.06	113,040.00	12,995.00	126,035.00	-30.3%
Books and Other Reference Materials		4200	0.00	4,020.09	4,020.09	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	120,617.47	62,215.37	182,832.84	103,862.00	16,536.00	120,398.00	-34.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	164,532.96	2,857.00	167,389.96	66,193.00	0.00	66,193.00	-60.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			377,649.35	157,537.60	535,186.95	283,095.00	29,531.00	312,626.00	-41.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	46,300.00	33,883.00	80,183.00	46,276.00	31,883.00	78,159.00	-2.5%
Travel and Conferences		5200	6,964.00	7,771.00	14,735.00	6,479.00	8,122.00	14,601.00	-0.9%
Dues and Memberships		5300	12,698.00	0.00	12,698.00	10,743.00	0.00	10,743.00	-15.4%
Insurance		5400 - 5450	47,460.00	0.00	47,460.00	62,495.00	0.00	62,495.00	31.7%
Operations and Housekeeping Services		5500	83,911.00	2,932.00	86,843.00	79,773.00	2,993.00	82,766.00	-4.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,790.00	33,649.00	64,439.00	30,678.00	19,023.00	49,701.00	-22.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	499,830.25	578,541.88	1,078,372.13	450,277.00	242,017.00	692,294.00	-35.8%
Communications		5900	12,353.00	0.00	12,353.00	13,345.00	0.00	13,345.00	8.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			740,306.25	656,776.88	1,397,083.13	700,066.00	304,038.00	1,004,104.00	-28.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	436,965.69	436,965.69	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	6,551.00	0.00	6,551.00	25,000.00	0.00	25,000.00	281.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,551.00	436,965.69	443,516.69	25,000.00	0.00	25,000.00	-94.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments 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	5,500.00	0.00	5,500.00	0.00	0.00	0.00	-100.0%
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	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%

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)	
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)			5,500.00	0.00	5,500.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,019,186.12	1,926,945.88	8,946,132.00	7,742,714.00	966,560.00	8,709,274.00	-2.6%

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Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	915,067.00	0.00	915,067.00	0.00	0.00	0.00	-100.0%
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	19,766.00	0.00	19,766.00	19,766.00	0.00	19,766.00	0.0%
Other Authorized Interfund Transfers Out		7619	25,171.00	0.00	25,171.00	25,171.00	0.00	25,171.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			960,004.00	0.00	960,004.00	44,937.00	0.00	44,937.00	-95.3%
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%

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)	
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	(272,162.00)	272,162.00	0.00	(459,379.00)	459,379.00	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			(272,162.00)	272,162.00	0.00	(459,379.00)	459,379.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,232,166.00)	272,162.00	(960,004.00)	(504,316.00)	459,379.00	(44,937.00)	-95.3%

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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	6,506,874.00	44,814.00	6,551,688.00	6,718,922.00	44,814.00	6,763,736.00	3.2%
2) Federal Revenue		8100-8299	0.00	176,030.00	176,030.00	0.00	158,761.00	158,761.00	-9.8%
3) Other State Revenue		8300-8599	235,664.00	350,018.00	585,682.00	117,453.00	317,585.00	435,038.00	-25.7%
4) Other Local Revenue		8600-8799	155,541.42	483,188.00	638,729.42	119,520.00	137,956.00	257,476.00	-59.7%
5) TOTAL, REVENUES			6,898,079.42	1,054,050.00	7,952,129.42	6,955,895.00	659,116.00	7,615,011.00	-4.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		5,213,060.38	1,064,341.37	6,277,401.75	5,832,605.00	694,984.00	6,527,589.00	4.0%
2) Instruction - Related Services	2000-2999		559,176.24	20,092.90	579,269.14	597,071.00	14,176.00	611,247.00	5.5%
3) Pupil Services	3000-3999		196,503.85	127,549.72	324,053.57	230,165.00	105,099.00	335,264.00	3.5%
4) Ancillary Services	4000-4999		42,128.82	3,834.00	45,962.82	36,575.00	1,684.00	38,259.00	-16.8%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		693,146.99	13,858.45	707,005.44	709,467.00	12,545.00	722,012.00	2.1%
8) Plant Services	8000-8999		309,669.84	697,269.44	1,006,939.28	336,831.00	138,072.00	474,903.00	-52.8%
9) Other Outgo	9000-9999	Except 7600-7699	5,500.00	0.00	5,500.00	0.00	0.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			7,019,186.12	1,926,945.88	8,946,132.00	7,742,714.00	966,560.00	8,709,274.00	-2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(121,106.70)	(872,895.88)	(994,002.58)	(786,819.00)	(307,444.00)	(1,094,263.00)	10.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	960,004.00	0.00	960,004.00	44,937.00	0.00	44,937.00	-95.3%
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	(272,162.00)	272,162.00	0.00	(459,379.00)	459,379.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,232,166.00)	272,162.00	(960,004.00)	(504,316.00)	459,379.00	(44,937.00)	-95.3%

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)			(1,353,272.70)	(600,733.88)	(1,954,006.58)	(1,291,135.00)	151,935.00	(1,139,200.00)	-41.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,387,151.00	757,253.00	8,144,404.00	6,033,878.30	156,519.12	6,190,397.42	-24.0%
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)			7,387,151.00	757,253.00	8,144,404.00	6,033,878.30	156,519.12	6,190,397.42	-24.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,387,151.00	757,253.00	8,144,404.00	6,033,878.30	156,519.12	6,190,397.42	-24.0%
2) Ending Balance, June 30 (E + F1e)			6,033,878.30	156,519.12	6,190,397.42	4,742,743.30	308,454.12	5,051,197.42	-18.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	11,712.99	11,712.99	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	144,806.13	144,806.13	0.00	308,454.12	308,454.12	113.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)									
Textbook Adoptions Multi-Year	0000	9780	4,224,715.00	0.00	4,224,715.00	4,282,814.00	0.00	4,282,814.00	1.4%
STRS & PERS Increases	0000	9780				350,000.00		350,000.00	
Reserve for Enrichments 5 Years	0000	9780				110,000.00		110,000.00	
30% Rainy Day Reserve	0000	9780				1,500,000.00		1,500,000.00	
Textbook Adoptions Multi-Year	0000	9780				2,322,814.00		2,322,814.00	
Facilities Master Plan Approved Project:	0000	9780	350,000.00		350,000.00				
STRS/PERS Increases 2 yrs	0000	9780	265,280.00		265,280.00				
Reserve for Enrichments 5 yrs	0000	9780	110,000.00		110,000.00				
30% Rainy Day Reserve	0000	9780	1,500,000.00		1,500,000.00				
e) Unassigned/Unappropriated			1,999,435.00		1,999,435.00				
Reserve for Economic Uncertainties		9789	380,057.00	0.00	380,057.00	350,186.00	0.00	350,186.00	-7.9%
Unassigned/Unappropriated Amount		9790	1,428,106.30	0.00	1,428,106.30	108,743.30	0.00	108,743.30	-92.4%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
6300	Lottery: Instructional Materials	40,817.77	64,438.77
6500	Special Education	0.00	647.00
7510	Low-Performing Students Block Grant	31,616.00	31,616.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectio	49,011.56	173,639.56
9010	Other Restricted Local	23,360.80	38,112.79
Total, Restricted Balance		144,806.13	308,454.12

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Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	220.00	220.00	0.0%
4) Other Local Revenue		8600-8799	179,430.46	213,200.00	18.8%
5) TOTAL, REVENUES			179,650.46	213,420.00	18.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	95,032.68	111,759.00	17.6%
3) Employee Benefits		3000-3999	48,041.30	59,385.00	23.6%
4) Books and Supplies		4000-4999	8,490.00	8,662.00	2.0%
5) Services and Other Operating Expenditures		5000-5999	5,915.00	6,036.00	2.0%
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			157,478.98	185,842.00	18.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,171.48	27,578.00	24.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			22,171.48	27,578.00	24.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	151,772.00	173,943.48	14.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			151,772.00	173,943.48	14.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,772.00	173,943.48	14.6%
2) Ending Balance, June 30 (E + F1e)			173,943.48	201,521.48	15.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	173,943.48	201,521.48	15.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	135,785.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	84,733.92		
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	12.00		
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			220,530.99		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			220,530.99		

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	220.00	220.00	0.0%
TOTAL, OTHER STATE REVENUE			220.00	220.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,430.46	2,200.00	53.8%
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	178,000.00	211,000.00	18.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			179,430.46	213,200.00	18.8%
TOTAL, REVENUES			179,650.46	213,420.00	18.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	75,680.77	89,343.00	18.1%
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	19,351.91	22,416.00	15.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			95,032.68	111,759.00	17.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,540.98	3,271.00	112.3%
PERS		3201-3202	15,335.31	19,316.00	26.0%
OASDI/Medicare/Alternative		3301-3302	6,576.51	7,314.00	11.2%
Health and Welfare Benefits		3401-3402	23,604.47	28,349.00	20.1%
Unemployment Insurance		3501-3502	49.25	58.00	17.8%
Workers' Compensation		3601-3602	934.78	1,077.00	15.2%
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			48,041.30	59,385.00	23.6%
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	6,994.00	7,136.00	2.0%
Noncapitalized Equipment		4400	1,496.00	1,526.00	2.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,490.00	8,662.00	2.0%

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	144.00	148.00	2.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,610.00	5,723.00	2.0%
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	161.00	165.00	2.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,915.00	6,036.00	2.0%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			157,478.98	185,842.00	18.0%

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	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	41,294.00	41,800.00	1.2%
3) Other State Revenue		8300-8599	2,901.00	3,800.00	31.0%
4) Other Local Revenue		8600-8799	36,613.00	37,410.00	2.2%
5) TOTAL, REVENUES			80,808.00	83,010.00	2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	26,457.91	27,733.00	4.8%
3) Employee Benefits		3000-3999	9,496.88	6,680.00	-29.7%
4) Books and Supplies		4000-4999	65,837.01	67,157.00	2.0%
5) Services and Other Operating Expenditures		5000-5999	1,504.00	1,536.00	2.1%
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			103,295.80	103,106.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,487.80)	(20,096.00)	-10.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	19,766.00	19,766.00	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			19,766.00	19,766.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,721.80)	(330.00)	-87.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	16,968.00	14,246.20	-16.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			16,968.00	14,246.20	-16.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			16,968.00	14,246.20	-16.0%
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	14,246.20	13,916.20	-2.3%
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	(404.24)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	10,691.93		
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			10,287.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			10,287.69		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	41,294.00	41,800.00	1.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			41,294.00	41,800.00	1.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,901.00	3,800.00	31.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,901.00	3,800.00	31.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	36,500.00	37,300.00	2.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	113.00	110.00	-2.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36,613.00	37,410.00	2.2%
TOTAL, REVENUES			80,808.00	83,010.00	2.7%

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	26,457.91	27,733.00	4.8%
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			26,457.91	27,733.00	4.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,959.81	3,527.00	19.2%
OASDI/Medicare/Alternative		3301-3302	2,025.97	2,125.00	4.9%
Health and Welfare Benefits		3401-3402	4,235.20	745.00	-82.4%
Unemployment Insurance		3501-3502	13.51	15.00	11.0%
Workers' Compensation		3601-3602	262.39	268.00	2.1%
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			9,496.88	6,680.00	-29.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	936.49	956.00	2.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	64,900.52	66,201.00	2.0%
TOTAL, BOOKS AND SUPPLIES			65,837.01	67,157.00	2.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,504.00	1,536.00	2.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,504.00	1,536.00	2.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			103,295.80	103,106.00	-0.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	19,766.00	19,766.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			19,766.00	19,766.00	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)			19,766.00	19,766.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	19,507.00	19,507.00	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	228.97	250.00	9.2%
5) TOTAL, REVENUES			19,735.97	19,757.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,000.00	1,050.00	5.0%
3) Employee Benefits		3000-3999	272.00	314.00	15.4%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	48,498.00	10,000.00	-79.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			49,770.00	11,364.00	-77.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,034.03)	8,393.00	-127.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,171.00	25,171.00	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			25,171.00	25,171.00	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)			(4,863.03)	33,564.00	-790.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,810.00	43,946.97	-10.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,810.00	43,946.97	-10.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,810.00	43,946.97	-10.0%
2) Ending Balance, June 30 (E + F1e)			43,946.97	77,510.97	76.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	43,946.97	77,510.97	76.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,408.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,408.50		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,408.50		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	19,507.00	19,507.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			19,507.00	19,507.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	228.97	250.00	9.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			228.97	250.00	9.2%
TOTAL, REVENUES			19,735.97	19,757.00	0.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,000.00	1,050.00	5.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,000.00	1,050.00	5.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	182.00	218.00	19.8%
OASDI/Medicare/Alternative		3301-3302	78.00	82.00	5.1%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	2.00	2.00	0.0%
Workers' Compensation		3601-3602	10.00	12.00	20.0%
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			272.00	314.00	15.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	47,998.00	10,000.00	-79.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			48,498.00	10,000.00	-79.4%
CAPITAL OUTLAY					
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)					
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			49,770.00	11,364.00	-77.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	25,171.00	25,171.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,171.00	25,171.00	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)			25,171.00	25,171.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	7,300.00	46.0%
5) TOTAL, REVENUES			5,000.00	7,300.00	46.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,000.00	7,300.00	46.0%
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)			5,000.00	7,300.00	46.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	515,599.00	520,599.00	1.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			515,599.00	520,599.00	1.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			515,599.00	520,599.00	1.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	520,599.00	527,899.00	1.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	523,329.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			523,329.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			523,329.17		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,000.00	7,300.00	46.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	7,300.00	46.0%
TOTAL, REVENUES			5,000.00	7,300.00	46.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,900.00	12,300.00	55.7%
5) TOTAL, REVENUES			7,900.00	12,300.00	55.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	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)			7,900.00	12,300.00	55.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,900.00	12,300.00	55.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	814,935.00	822,835.00	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			814,935.00	822,835.00	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			814,935.00	822,835.00	1.0%
2) Ending Balance, June 30 (E + F1e)			822,835.00	835,135.00	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	822,835.00	835,135.00	1.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	827,153.45		
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			827,153.45		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			827,153.45		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	7,900.00	12,300.00	55.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,900.00	12,300.00	55.7%
TOTAL, REVENUES			7,900.00	12,300.00	55.7%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8.57	0.00	-100.0%
5) TOTAL, REVENUES			8.57	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	8.57	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			8.57	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7.72		
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			7.72		
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)			7.72		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8.57	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%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8.57	0.00	-100.0%
TOTAL, REVENUES			8.57	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8.57	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8.57	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			8.57	0.00	-100.0%

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

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

Description	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	9,435.76	1,860.00	-80.3%
5) TOTAL REVENUES			9,435.76	1,860.00	-80.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	1,818.00	1,818.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,818.00	1,818.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,617.76	42.00	-99.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			7,617.76	42.00	-99.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	116,216.00	123,833.76	6.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,216.00	123,833.76	6.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,216.00	123,833.76	6.6%
2) Ending Balance, June 30 (E + F1e)			123,833.76	123,875.76	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	123,833.76	123,875.76	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	130,288.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	4,862.08		
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			135,150.25		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	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)			135,150.25		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,160.00	1,860.00	60.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	8,275.76	0.00	-100.0%
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			9,435.76	1,860.00	-80.3%
TOTAL, REVENUES			9,435.76	1,860.00	-80.3%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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	1,818.00	1,818.00	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)			1,818.00	1,818.00	0.0%
TOTAL EXPENDITURES			1,818.00	1,818.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.03	0.00	-100.0%
5) TOTAL REVENUES			0.03	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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.03	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)			0.03	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	6.00	6.03	0.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			6.00	6.03	0.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			6.00	6.03	0.5%
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	6.03	6.03	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	6.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6.43		
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)			6.43		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.03	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%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.03	0.00	-100.0%
TOTAL, REVENUES			0.03	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	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	13,623.00	5,000.00	-63.3%
5) TOTAL, REVENUES			13,623.00	5,000.00	-63.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,500.00	0.00	-100.0%
3) Employee Benefits		3000-3999	1,206.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	113,617.50	5,000.00	-95.6%
6) Capital Outlay		6000-6999	3,487,370.65	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			3,606,694.15	5,000.00	-99.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,593,071.15)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	915,067.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			915,067.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,678,004.15)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,939,700.00	261,695.85	-91.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,939,700.00	261,695.85	-91.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,939,700.00	261,695.85	-91.1%
2) Ending Balance, June 30 (E + F1e)			261,695.85	261,695.85	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	261,695.85	261,695.85	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	938,496.60		
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			938,496.60		
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	1,927.50		
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			1,927.50		
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)			936,569.10		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13,623.00	5,000.00	-63.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,623.00	5,000.00	-63.3%
TOTAL, REVENUES			13,623.00	5,000.00	-63.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,500.00	0.00	-100.0%
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			4,500.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	813.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	345.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	3.00	0.00	-100.0%
Workers' Compensation		3601-3602	45.00	0.00	-100.0%
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			1,206.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	113,617.50	5,000.00	-95.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			113,617.50	5,000.00	-95.6%
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	3,465,370.65	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	22,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,487,370.65	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,606,694.15	5,000.00	-99.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	915,067.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			915,067.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			915,067.00	0.00	-100.0%

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)	36.01	36.01	36.01	38.40	38.40	38.40
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)	36.01	36.01	36.01	38.40	38.40	38.40
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.06	2.06	2.06	2.06	2.06	2.06
c. Special Education-NPS/LCI	2.44	2.44	2.44	2.44	2.44	2.44
d. Special Education Extended Year	0.38	0.38	0.38	0.38	0.38	0.38
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)	4.88	4.88	4.88	4.88	4.88	4.88
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	40.89	40.89	40.89	43.28	43.28	43.28
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	684.54	684.54	684.54	690.88	690.88	690.88
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)	684.54	684.54	684.54	690.88	690.88	690.88
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)	684.54	684.54	684.54	690.88	690.88	690.88

		Object	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF		JUNE								
A. BEGINNING CASH			8,254,227.73	8,312,321.63	7,560,281.85	7,257,230.51	6,950,312.82	6,360,898.04	7,710,205.43	7,351,589.81
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		165,863.71	130,975.41	470,159.01	298,554.21	298,554.21	470,157.45	298,554.21	356,115.93
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	428.21	1,652,451.79	10,050.60	239.46
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,217.54
Federal Revenue	8100-8299		2,875.69	(14,876.10)	0.00	103,627.28	(13,511.19)	3,495.35	0.00	0.00
Other State Revenue	8300-8599		0.00	(61,776.01)	0.00	56,785.44	443.74	73,044.60	70,334.36	108,388.06
Other Local Revenue	8600-8799		2,574.76	3,711.83	4,044.51	68,752.65	(12,696.71)	16,138.94	28,067.73	11,323.36
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			171,314.16	58,035.13	474,203.52	527,719.58	273,218.26	2,215,288.13	407,006.90	478,284.35
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		43,205.49	392,408.21	394,093.54	402,544.70	407,584.12	415,910.09	391,732.24	389,873.94
Classified Salaries	2000-2999		35,757.56	77,552.63	83,697.00	79,213.41	84,260.01	81,614.50	83,648.57	81,891.62
Employee Benefits	3000-3999		21,089.91	188,080.68	199,832.30	202,772.70	201,624.45	205,044.38	198,177.52	195,804.77
Books and Supplies	4000-4999		3,126.26	43,780.50	44,108.02	14,287.14	100,675.65	13,653.01	22,615.20	13,438.67
Services	5000-5999		10,041.04	108,252.89	55,524.00	110,819.32	68,488.81	104,821.76	69,448.99	80,533.33
Capital Outlay	6000-6599					25,000.00				
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629							44,937.00		
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			113,220.26	810,074.91	777,254.86	834,637.27	862,633.04	865,980.74	765,622.52	761,542.33
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			58,093.90	(752,039.78)	(303,051.34)	(306,917.69)	(589,414.78)	1,349,307.39	(358,615.62)	(283,257.98)
F. ENDING CASH (A + E)			8,312,321.63	7,560,281.85	7,257,230.51	6,950,312.82	6,360,898.04	7,710,205.43	7,351,589.81	7,068,331.83
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		7,068,331.83	6,908,973.69	7,674,609.26	7,231,449.68				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	Principal Apportionment								
	Property Taxes	502,884.97	356,115.94	356,115.95				3,704,051.00	3,704,051.00
	Miscellaneous Funds	168.47	1,387,007.60	(15,968.13)				3,034,378.00	3,034,378.00
	Federal Revenue	23,089.46						25,307.00	25,307.00
	Other State Revenue	53,795.94	1,203.22	22,150.81				158,761.00	158,761.00
	Other Local Revenue	0.00	183,008.66	4,809.15				435,038.00	435,038.00
	Interfund Transfers In	71,085.95	42,091.95	22,709.12	(328.09)			257,476.00	257,476.00
	All Other Financing Sources							0.00	0.00
TOTAL RECEIPTS		651,024.79	1,969,427.37	389,816.90	(328.09)	0.00	0.00	7,615,011.00	7,615,011.00
C. DISBURSEMENTS									
	Certificated Salaries	405,096.11	595,000.29	442,035.56	41,064.71			4,320,549.00	4,320,549.00
	Classified Salaries	99,866.96	131,260.02	93,693.98	5,547.74			938,004.00	938,004.00
	Employee Benefits	204,188.73	262,764.53	213,207.40	16,403.63			2,108,991.00	2,108,991.00
	Books and Supplies	7,988.85	12,120.48	5,650.96	31,181.26			312,626.00	312,626.00
	Services	93,242.28	202,646.48	78,388.58	21,896.52			1,004,104.00	1,004,104.00
	Capital Outlay							25,000.00	25,000.00
	Other Outgo							0.00	0.00
	Interfund Transfers Out							44,937.00	44,937.00
	All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS		810,382.93	1,203,791.80	832,976.48	116,093.86	0.00	0.00	8,754,211.00	8,754,211.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
	Cash Not In Treasury	9111-9199						0.00	
	Accounts Receivable	9200-9299						0.00	
	Due From Other Funds	9310						0.00	
	Stores	9320						0.00	
	Prepaid Expenditures	9330						0.00	
	Other Current Assets	9340						0.00	
	Deferred Outflows of Resources	9490						0.00	
SUBTOTAL								0.00	
<u>Liabilities and Deferred Inflows</u>									
	Accounts Payable	9500-9599						0.00	
	Due To Other Funds	9610						0.00	
	Current Loans	9640						0.00	
	Unearned Revenues	9650						0.00	
	Deferred Inflows of Resources	9690						0.00	
SUBTOTAL								0.00	
<u>Nonoperating</u>									
	Suspense Clearing	9910						0.00	
TOTAL BALANCE SHEET ITEMS								0.00	
E. NET INCREASE/DECREASE (B - C + D)		(159,358.14)	765,635.57	(443,159.58)	(116,421.95)	0.00	0.00	0.00	
F. ENDING CASH (A + E)		6,908,973.69	7,674,609.26	7,231,449.68	7,115,027.73			(1,139,200.00)	(1,139,200.00)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								7,115,027.73	

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	44,937.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					19,766.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					25,171.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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	0.00	0.00	0.00	0.00	44,937.00	44,937.00		

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July 1 Budget
2019-20 Budget
Technical Review Checks

Gravenstein Union Elementary

Sonoma 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.

LCFF Calculator Universal Assumptions

Gravenstein Union Elementary (70714) - District

Summary of Funding

	2018-19	2019-20	2020-21	2021-22
Target Components:				
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%
Base Grant	295,392	334,714	344,757	354,404
Grade Span Adjustment	27,106	29,806	30,698	31,554
Supplemental Grant	25,601	32,216	34,391	34,304
Concentration Grant	-	-	-	-
Add-ons	59,509	59,509	59,509	59,509
Total Target	407,608	456,245	469,355	479,771

Transition Components:

Target	\$ 407,608	\$ 456,245	\$ 469,355	\$ 479,771
Funded Based on Target Formula (PY P-2)	TRUE	TRUE	TRUE	TRUE
Floor	829,500	848,481	848,481	848,481
<i>Remaining Need after Gap (informational only)</i>				
Gap %	100%	100%	100%	100%
Current Year Gap Funding	-	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	237,686	316,914	316,914	316,914
Additional State Aid	184,206	75,321	62,211	51,795
Total LCFF Entitlement	\$ 829,500	\$ 848,480	\$ 848,480	\$ 848,480

Components of LCFF By Object Code

	2018-19	2019-20	2020-21	2021-22
8011 - State Aid	\$ 632,302	\$ 632,302	\$ 632,302	\$ 632,302
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	35,769	37,297	37,297	37,297
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	2,960,369	3,034,378	3,034,378	3,034,378
8096 - In-Lieu of Property Taxes	(2,798,940)	(2,855,496)	(2,855,496)	(2,855,496)
<i>Property Taxes net of in-lieu</i>	<i>161,429</i>	<i>178,882</i>	<i>178,882</i>	<i>178,882</i>
TOTAL FUNDING	\$ 829,500	\$ 848,481	\$ 848,481	\$ 848,481

<i>Basic Aid Status</i>	<i>Basic Aid</i>		<i>Basic Aid</i>		<i>Basic Aid</i>	
<i>Less: Excess Taxes</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Less: EPA in Excess to LCFF Funding</i>	\$ -	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1
Total Phase-In Entitlement	\$ 829,500	\$ 848,480	\$ 848,480	\$ 848,480	\$ 848,480	\$ 848,480

EPA Details

% of Adjusted Revenue Limit - Annual	28.56249995%	28.56249995%	28.56249995%	28.56249995%
% of Adjusted Revenue Limit - P-2	28.56249995%	28.56249995%	28.56249995%	28.56249995%
EPA (for LCFF Calculation purposes)	\$ 35,769	\$ 37,297	\$ 37,297	\$ 37,297
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	35,769	37,297	37,297	37,297
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	(4,112)	-	-	-
Accrual (from Assumptions)	-	-	-	-

Summary of Student Population

	2018-19	2019-20	2020-21	2021-22
Unduplicated Pupil Population				
Enrollment	36	40	40	40
COE Enrollment	5	5	5	5
Total Enrollment	41	45	45	45

LCFF Calculator Universal Assumptions				
Gravenstein Union Elementary (70714) - District				
Unduplicated Pupil Count	16	16	16	16
COE Unduplicated Pupil Count	4	4	4	4
<i>Total Unduplicated Pupil Count</i>	<i>20</i>	<i>20</i>	<i>20</i>	<i>20</i>
Rolling %, Supplemental Grant	39.6900%	44.1900%	45.8000%	44.4400%
Rolling %, Concentration Grant	39.6900%	44.1900%	45.8000%	44.4400%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	34.93	37.21	37.21	37.21
Grades 4-6	2.77	3.19	3.19	3.19
Grades 7-8	1.78	2.88	2.88	2.88
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	39.48	43.28	43.28	43.28
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	39.48	43.28	43.28	43.28
ACTUAL ADA (Current Year Only)				
Grades TK-3	34.93	37.21	37.21	37.21
Grades 4-6	2.77	3.19	3.19	3.19
Grades 7-8	1.78	2.88	2.88	2.88
Grades 9-12	-	-	-	-
Total Actual ADA	39.48	43.28	43.28	43.28
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

LCAP Percentage to Increase or Improve Services	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concer \$	25,601 \$	32,216 \$	34,391 \$	34,304
Current year Percentage to Increase or Improve S	3.44%	4.26%	4.56%	4.55%

LOCAL CONTROL FUNDING FORMULA						2019-20						2020-21						2021-22					
CALCULATE LCFF TARGET						2019-20						2020-21						2021-22					
Unduplicated as % of Enrollment						3 yr average						3 yr average						3 yr average					
						COLA & Augmentation						COLA & Augmentation						COLA & Augmentation					
						44.19%						45.80%						44.44%					
						44.19%						45.80%						44.44%					
						3,260%						3,000%						2,800%					
						2019-20						2020-21						2021-22					
						ADA						ADA						ADA					
						Base						Base						Base					
						Gr Span						Gr Span						Gr Span					
						Supp						Supp						Supp					
						Concen						Concen						Concen					
						TARGET						TARGET						TARGET					
Grades TK-3						37.21	7,702	801	751	-	344,360	37.21	7,933	825	802	-	355,736	37.21	8,155	848	800	-	364,777
Grades 4-6						3.19	7,818	-	691	-	27,144	3.19	8,053	-	738	-	28,042	3.19	8,278	-	736	-	28,754
Grades 7-8						2.88	8,050	-	711	-	25,233	2.88	8,292	-	760	-	26,068	2.88	8,524	-	758	-	26,731
Grades 9-12						-	9,329	243	846	-	-	-	9,609	250	903	-	-	-	9,878	257	901	-	-
Subtract NSS						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NSS Allowance						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE						43.28	334,714	29,806	32,216	-	396,736	43.28	344,757	30,698	34,391	-	409,846	43.28	354,404	31,554	34,304	-	420,262
Targeted Instructional Improvement Block Grant						-	-	-	-	-	9,509	-	-	-	-	-	9,509	-	-	-	-	-	9,509
Home-to-School Transportation						-	-	-	-	-	50,000	-	-	-	-	-	50,000	-	-	-	-	-	50,000
Small School District Bus Replacement Program						-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						456,245						469,355						479,771					
Funded Based on Target Formula (based on prior year F-2 certification)						TRUE						TRUE						TRUE					
ECONOMIC RECOVERY TARGET PAYMENT						100%						100%						100%					
						316,914						316,914						316,914					
CALCULATE LCFF FLOOR						2019-20						2020-21						2021-22					
Current year Funded ADA times Base per ADA						12-13 Rate						12-13 Rate						12-13 Rate					
						19-20 ADA						20-21 ADA						21-22 ADA					
Current year Funded ADA times Other RL per ADA						4,982.29	43.28	-	-	-	215,634	4,982.29	43.28	-	-	-	215,634	4,982.29	43.28	-	-	-	215,634
Necessary Small School Allowance at 12-13 rates						12.59	43.28	-	-	-	545	12.59	43.28	-	-	-	545	12.59	43.28	-	-	-	545
2012-13 Categoricals						632,302						632,302						632,302					
Floor Adjustments						-						-						-					
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA						-						-						-					
Less Fair Share Reduction						-						-						-					
Non-CDE certified New Charter; District PY rate * CY ADA						-						-						-					
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						-						-						-					
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						848,481						848,481						848,481					
CALCULATE LCFF PHASE-IN ENTITLEMENT						2019-20						2020-21						2021-22					
LOCAL CONTROL FUNDING FORMULA TARGET						456,245						469,355						479,771					
LOCAL CONTROL FUNDING FORMULA FLOOR						848,481						848,481						848,481					
LCFF Need (LCFF Target less LCFF Floor, if positive)						-						-						-					
Current Year Gap Funding						-						-						-					
ECONOMIC RECOVERY PAYMENT						100.00%						100.00%						100.00%					
						316,914						316,914						316,914					
Miscellaneous Adjustments						-						-						-					
LCFF Entitlement before Minimum State Aid provision						773,159						786,269						796,685					
CALCULATE STATE AID						2019-20						2020-21						2021-22					
Transition Entitlement						773,159						786,269						796,685					
Local Revenue (including RDA)						(178,882)						(178,882)						(178,882)					
Gross State Aid						594,277						607,387						617,803					
CALCULATE MINIMUM STATE AID						2019-20						2020-21						2021-22					
2012-13 RL/Charter Gen BG adjusted for ADA						12-13 Rate						12-13 Rate						12-13 Rate					
						19-20 ADA						20-21 ADA						21-22 ADA					
						4,994.88						4,994.88						4,994.88					
2012-13 NSS Allowance (deficit)						43.28						43.28						43.28					
Minimum State Aid Adjustments						-						-						-					
Less Current Year Property Taxes/In Lieu						(178,882)						(178,882)						(178,882)					
Subtotal State Aid for Historical RL/Charter General BG						37,296						37,296						37,296					
Categorical funding from 2012-13						632,302						632,302						632,302					
Charter Categorical Block Grant adjusted for ADA						669,598						669,598						669,598					
Minimum State Aid Guarantee						-						-						-					
CHARTER SCHOOL MINIMUM STATE AID OFFSET						-						-						-					
Local Control Funding Formula Floor plus Funded Gap						-						-						-					
Minimum State Aid plus Property Taxes Including RDA						-						-						-					
Offset						-						-						-					
Minimum State Aid Prior to Offset						-						-						-					
Total Minimum State Aid with Offset						-						-						-					
TOTAL STATE AID						669,598						669,598						669,598					
Additional State Aid (Additional SA)						75,321						62,211						51,795					
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						848,480						848,480						848,480					
CHANGE OVER PRIOR YEAR						2.29%						0.00%						0.00%					
LCFF Entitlement PER ADA						18,980						19,604						19,604					
PER ADA CHANGE OVER PRIOR YEAR						-6.70%						0.00%						0.00%					
BASIC AID STATUS (school districts only)						Basic Aid						Basic Aid						Basic Aid					
LCFF SOURCES INCLUDING EXCESS TAXES						2019-20						2020-21						2021-22					
State Aid						Increase						Increase						Increase					
						0.23%						0.00%						0.00%					
Property Taxes net of in-lieu						1,527						669,598						669,598					
						10.81%						17,453						178,882					
Charter in-Lieu Taxes						0.00%						0.00%						0.00%					
						-						-						-					
LCFF pre COE, Choice, Supp						2.29%						18,980						848,480					

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SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Gravenstein Union Elementary (70714) - District

	2018-19	2019-20	2020-21	2021-22
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%
GAP Funding rate	100.00%	100.00%	100.00%	100.00%
Estimated Property Taxes (with RDA)	2,960,369	3,034,378	3,034,378	3,034,378
Less In-Lieu transfer	\$ (2,798,940)	\$ (2,855,496)	\$ (2,855,496)	\$ (2,855,496)
Total Local Revenue	\$ 161,429	\$ 178,882	\$ 178,882	\$ 178,882
Statewide 90th percentile rate	---	---	---	---

OTHER LCFF TRANSITION INFORMATION

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

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

UNDUPLICATED PUPIL PERCENTAGE

	2018-19	2019-20	2020-21	2021-22
District Enrollment	36	40	40	40
COE Enrollment	5	5	5	5
Total Enrollment	41	45	45	45
District Unduplicated Pupil Count	16	16	16	16
COE Unduplicated Pupil Count	4	4	4	4
Total Unduplicated Pupil Count	20	20	20	20
	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
Single Year Unduplicated Pupil Percentage	48.78%	44.44%	44.44%	44.44%
Unduplicated Pupil Percentage (%)	39.69%	44.19%	45.80%	44.44%

AVERAGE DAILY ATTENDANCE (ADA)

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

Enter ADA by grade span.

ADA	ADA to use:	2018-19	2019-20	2020-21	2021-22
CURRENT YEAR ADA:					
Grades TK-3	P-2	33.24	35.52	35.52	35.52
Grades 4-6	(Annual for Special	-	-	-	-
Grades 7-8	Day Class extended	-	-	-	-
Grades 9-12	year)	-	-	-	-
Non Public School, NPS-Licensed Children Institutions, Community Day School:					
Grades TK-3		-	0.00	0.00	0.00
Grades 4-6	Annual	0.54	0.96	0.96	0.96
Grades 7-8		0.82	1.92	1.92	1.92
Grades 9-12		-	0.00	0.00	0.00
District Basic Aid ADA otherwise excluded from LCFF Calculator (for EPA funding)					
DISTRICT TOTAL		34.60	38.40	38.40	38.40
County operated (Community School, Special Ed):					
Grades TK-3		1.69	1.69	1.69	1.69
Grades 4-6	P-2 / Annual	2.23	2.23	2.23	2.23
Grades 7-8		0.96	0.96	0.96	0.96
Grades 9-12		-	0.00	0.00	0.00
COUNTY TOTAL		4.88	4.88	4.88	4.88
RATIO: District ADA to Enrollment		96.11%	96.00%	96.00%	96.00%
RATIO: County ADA to Enrollment		97.60%	97.60%	97.60%	97.60%

PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT

ADA transfer: Student from District to Charter (cross fiscal year)	2018-19	2019-20	2020-21	2021-22
Grades TK-3	27.00	27.00	27.00	27.00
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-

SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

Gravenstein Union Elementary (70714) - District

	2018-19	2019-20	2020-21	2021-22
Grades 9-12				
A-9	27.00	27.00	27.00	27.00
ADA transfer: Student from Charter to District (cross fiscal year)				
Grades TK-3				
A-11	25.33	25.33	25.33	25.33
Grades 4-6				
A-12	-	-	-	-
Grades 7-8				
A-13	-	-	-	-
Grades 9-12				
A-14	-	-	-	-
	25.33	25.33	25.33	25.33
Difference (if diff. < 0, no adj. to PY ADA)	1.67	1.67	1.67	1.67

LCFF ADA

	2018-19	2019-20	2020-21	2021-22
ADA Guarantee - Prior Year				
Grades TK-3	32.92	31.57	33.85	33.85
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	32.92	31.57	33.85	33.85
NSS	-	-	-	-
Combined Subtotal	32.92	31.57	33.85	33.85
ADA Guarantee - Current Year				
Grades TK-3	33.24	35.52	35.52	35.52
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
LCFF Subtotal	33.24	35.52	35.52	35.52
NSS	-	-	-	-
Combined Subtotal	33.24	35.52	35.52	35.52
Change in LCFF ADA (excludes NSS ADA)	0.32 Increase	3.95 Increase	1.67 Increase	1.67 Increase
Funded LCFF ADA				
Grades TK-3	33.24	35.52	35.52	35.52
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	33.24 <i>Current</i>	35.52 <i>Current</i>	35.52 <i>Current</i>	35.52 <i>Current</i>
Funded NSS ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	- <i>Prior</i>	- <i>Prior</i>	- <i>Prior</i>	- <i>Prior</i>
NPS, CDS, & COE Operated				
Grades TK-3	1.69	1.69	1.69	1.69
Grades 4-6	2.77	3.19	3.19	3.19
Grades 7-8	1.78	2.88	2.88	2.88
Grades 9-12	-	-	-	-
Subtotal	6.24	7.76	7.76	7.76
Combined Total				
Grades TK-3	34.93	37.21	37.21	37.21
Grades 4-6	2.77	3.19	3.19	3.19
Grades 7-8	1.78	2.88	2.88	2.88
Grades 9-12	-	-	-	-
Total	39.48	43.28	43.28	43.28

LCFF Calculator Universal Assumptions				
Gravenstein Elementary (6051742) - Gravenstein				
Summary of Funding				
	2018-19	2019-20	2020-21	2021-22
Target Components:				
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%
Base Grant	3,378,122	3,399,674	3,501,720	3,599,657
Grade Span Adjustment	215,999	226,075	232,848	239,340
Supplemental Grant	161,376	170,338	171,715	176,441
Concentration Grant	-	-	-	-
Add-ons	-	-	-	-
Total Target	3,755,497	3,796,087	3,906,283	4,015,438
Transition Components:				
Target	\$ 3,755,497	\$ 3,796,087	\$ 3,906,283	\$ 4,015,438
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE
Floor	3,501,205	3,661,506	3,661,506	3,661,506
<i>Remaining Need after Gap (informational only)</i>				
Gap %	100%	100%	100%	100%
Current Year Gap Funding	254,292	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 3,755,497	\$ 3,796,087	\$ 3,906,283	\$ 4,015,438
Components of LCFF By Object Code				
	2018-19	2019-20	2020-21	2021-22
8011 - State Aid	\$ 1,442,354	\$ 1,540,835	\$ 1,651,031	\$ 1,760,186
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	470,691	440,643	440,643	440,643
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	1,842,452	1,814,609	1,814,609	1,814,609
<i>Property Taxes net of in-lieu</i>	-	-	-	-
TOTAL FUNDING	\$ 3,755,497	\$ 3,796,087	\$ 3,906,283	\$ 4,015,438
<i>Basic Aid Status</i>				
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 3,755,497	\$ 3,796,087	\$ 3,906,283	\$ 4,015,438
EPA Details				
% of Adjusted Revenue Limit - Annual	28.56249995%	28.56249995%	28.56249995%	28.56249995%
% of Adjusted Revenue Limit - P-2	28.56249995%	28.56249995%	28.56249995%	28.56249995%
EPA (for LCFF Calculation purposes)	\$ 470,691	\$ 440,643	\$ 440,643	\$ 440,643
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	470,691	440,643	440,643	440,643
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	(47,598)	-	-	-
Accrual (from Assumptions)	-	-	-	-
Summary of Student Population				
	2018-19	2019-20	2020-21	2021-22
Unduplicated Pupil Population				
Enrollment	469	457	457	457
COE Enrollment	-	-	-	-
Total Enrollment	469	457	457	457

LCFF Calculator Universal Assumptions

Gravenstein Elementary (6051742) - Gravenstein

Unduplicated Pupil Count	108	105	105	105
COE Unduplicated Pupil Count	-	-	-	-
<i>Total Unduplicated Pupil Count</i>	<i>108</i>	<i>105</i>	<i>105</i>	<i>105</i>
Rolling %, Supplemental Grant	22.4500%	23.4900%	22.9900%	22.9800%
Rolling %, Concentration Grant	22.4500%	23.4900%	22.9900%	22.9800%

FUNDED ADA

Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	278.35	282.24	282.24	282.24
Grades 4-6	171.96	156.80	156.80	156.80
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	450.31	439.04	439.04	439.04
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	450.31	439.04	439.04	439.04

ACTUAL ADA (Current Year Only)

Grades TK-3	278.35	282.24	282.24	282.24
Grades 4-6	171.96	156.80	156.80	156.80
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Actual ADA	450.31	439.04	439.04	439.04

Funded Difference (Funded ADA less Actual ADA)

-	-	-	-	-
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LCAP Percentage to Increase or Improve Services

	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concer \$	161,376 \$	170,338 \$	171,715 \$	176,441
Current year Percentage to Increase or Improve S	4.49%	4.70%	4.60%	4.60%

LOCAL CONTROL FUNDING FORMULA							2019-20	2020-21	2021-22									
CALCULATE LCFF TARGET																		
Unduplicated as % of Enrollment							3 yr average	3 yr average	3 yr average									
COLA & Augmentation							23.49%	22.99%	22.98%									
COLA & Augmentation							23.49%	22.99%	22.98%									
COLA & Augmentation							3.260%	3.000%	2.800%									
COLA & Augmentation							2019-20	2020-21	2021-22									
ADA	Base	Gr Span	Supp	Concen	TARGET													
Grades TK-3	282.24	7,702	801	399	-	2,512,633	282.24	7,933	825	403	-	2,585,514	282.24	8,155	848	414	-	2,657,791
Grades 4-6	156.80	7,818		367	-	1,283,453	156.80	8,053		370	-	1,320,770	156.80	8,278		380	-	1,357,646
Grades 7-8		8,050		378	-			8,292		381	-			8,524		392	-	
Grades 9-12		9,329	243	450	-			9,609	250	453	-			9,878	257	466	-	
Subtract NSS																		
NSS Allowance																		
TOTAL BASE	439.04	3,399,674	226,075	170,338	-	3,796,087	439.04	3,501,720	232,848	171,715	-	3,906,283	439.04	3,599,657	239,340	176,441	-	4,015,438
Targeted Instructional Improvement Block Grant																		
Home-to-School Transportation																		
Small School District Bus Replacement Program																		
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						3,796,087						3,906,283						
Funded Based on Target Formula (Derived on prior year P-2 certification)						TRUE						TRUE						
ECONOMIC RECOVERY TARGET PAYMENT							100%	100%	100%									
CALCULATE LCFF FLOOR																		
Current year Funded ADA times Base per ADA							12-13 Rate	12-13 Rate	12-13 Rate									
Current year Funded ADA times Other RL per ADA							19-20 ADA	20-21 ADA	21-22 ADA									
Necessary Small School Allowance at 12-13 rates							5,136.78	5,136.78	5,136.78									
2012-13 Categoricals																		
Floor Adjustments																		
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA							443.85	443.85	443.85									
Less Fair Share Reduction							439.04	439.04	439.04									
Non-CDE certified New Charter: District PY rate * CY ADA																		
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA							\$ 2,759.17	\$ 2,759.17	\$ 2,759.17									
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR							1,211,386	1,211,386	1,211,386									
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR							3,661,506	3,661,506	3,661,506									
CALCULATE LCFF PHASE-IN ENTITLEMENT																		
LOCAL CONTROL FUNDING FORMULA TARGET							2019-20	2020-21	2021-22									
LOCAL CONTROL FUNDING FORMULA FLOOR							3,796,087	3,906,283	4,015,438									
LCFF Need (LCFF Target less LCFF Floor, if positive)							3,661,506	3,661,506	3,661,506									
Current Year Gap Funding							100.00%	100.00%	100.00%									
ECONOMIC RECOVERY PAYMENT																		
Miscellaneous Adjustments																		
LCFF Entitlement before Minimum State Aid provision							3,796,087	3,906,283	4,015,438									
CALCULATE STATE AID																		
Transition Entitlement							3,796,087	3,906,283	4,015,438									
Local Revenue (including RDA)							(1,814,609)	(1,814,609)	(1,814,609)									
Gross State Aid							1,981,478	2,091,674	2,200,829									
CALCULATE MINIMUM STATE AID																		
2012-13 RL/Charter Gen BG adjusted for ADA							12-13 Rate	12-13 Rate	12-13 Rate									
2012-13 NSS Allowance (deficit)							19-20 ADA	20-21 ADA	21-22 ADA									
Minimum State Aid Adjustments							5,136.78	5,136.78	5,136.78									
Less Current Year Property Taxes/In Lieu							N/A	N/A	N/A									
Subtotal State Aid for Historical RL/Charter General BG							2,255,250	2,255,250	2,255,250									
Categorical funding from 2012-13																		
Charter Categorical Block Grant adjusted for ADA																		
Minimum State Aid Guarantee							194,868	194,868	194,868									
CHARTER SCHOOL MINIMUM STATE AID OFFSET							635,509	635,509	635,509									
Local Control Funding Formula Floor plus Funded Gap							3,661,506	3,661,506	3,661,506									
Minimum State Aid plus Property Taxes including RDA Offset							2,450,118	2,450,118	2,450,118									
Minimum State Aid Prior to Offset							635,509	635,509	635,509									
Total Minimum State Aid with Offset							635,509	635,509	635,509									
TOTAL STATE AID							1,981,478	2,091,674	2,200,829									
Additional State Aid (Additional SA)																		
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)							3,796,087	3,906,283	4,015,438									
CHANGE OVER PRIOR YEAR							1.08%	2.90%	2.79%									
LCFF Entitlement PER ADA							40,590	110,196	109,155									
PER ADA CHANGE OVER PRIOR YEAR							3.67%	2.91%	2.80%									
BASIC AID STATUS (school districts only)							306	251	249									
LCFF SOURCES INCLUDING EXCESS TAXES																		
State Aid							Increase	Increase	Increase									
Property Taxes net of in-lieu							3.58%	5.56%	5.22%									
Charter in-Lieu Taxes							68,433	110,196	109,155									
LCFF pre COE, Choice, Supp							0.00%	0.00%	0.00%									
LCFF pre COE, Choice, Supp							(27,843)											
LCFF pre COE, Choice, Supp							1,814,609	1,814,609	1,814,609									
LCFF pre COE, Choice, Supp							1.08%	2.90%	2.79%									
LCFF pre COE, Choice, Supp							40,590	110,196	109,155									
LCFF pre COE, Choice, Supp							3,796,087	3,906,283	4,015,438									

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Charter School Data Elements required to calculate the LCFF
Gravenstein Elementary (6051742) - Gravenstein Elementary 2018-19 Budget

	2018-19	2019-20	2020-21	2021-22
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%
GAP Funding rate	100.00%	100.00%	100.00%	100.00%
In-Lieu of Property Tax	F-6 / F-7 1,842,452	1,814,609	1,814,609	1,814,609
Statewide 90th percentile rate	---	---	---	---

UNDUPLICATED PUPIL PERCENTAGE

Charter School:	2018-19	2019-20	2020-21	2021-22
Enrollment	A-1, A-2, A-3 469	457	457	457
Unduplicated Pupil Count	B-1, B-2, B-3 108	105	105	105
	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
Single Year Unduplicated Pupil Percentage	23.03%	22.98%	22.98%	22.98%
Unduplicated Pupil Percentage (%)	22.45%	23.49%	22.99%	22.98%

Concentration Grant Funding Limitation: District of Physical Location

Enter the unduplicated pupil percentage for the district that the charter school is physically located in. If the charter school is located in more than one district, enter the information for the district that yields the highest unduplicated pupil percentage. Beginning in 2014-15, include the authorizing agency automatically in the list of physical locations.

	2018-19	2019-20	2020-21	2021-22
Unduplicated Pupil Percentage (%)	D-3 / H-3 39.69%	44.19%	45.80%	44.44%
Unduplicated Pupil Percentage: Supplemental Grant	22.45%	23.49%	22.99%	22.98%
Unduplicated Pupil Percentage: Concentration Grant	22.45%	23.49%	22.99%	22.98%

AVERAGE DAILY ATTENDANCE (ADA)

Enter P2 Data - Note: Charter School ADA is always funded on Current Year

	2018-19	2019-20	2020-21	2021-22
Grades TK-3	B-1 278.35	282.24	282.24	282.24
Grades 4-6	B-2 171.96	156.80	156.80	156.80
Grades 7-8	B-3 -			
Grades 9-12	B-4 -			
SUBTOTAL ADA	450.31	439.04	439.04	439.04
RATIO: ADA to Enrollment	0.96	0.96	0.96	0.96

OTHER LCFF TRANSITION INFORMATION

Miscellaneous Adjustments	E-1 -			
Minimum State Aid Adjustments	G-2 -			
Funded Based on Target Formula	True/False	FALSE	TRUE	TRUE

LCFF Calculator Universal Assumptions

Hillcrest Middle (6051759) - Hillcrest Middle School -

Summary of Funding

	2018-19	2019-20	2020-21	2021-22
Target Components:				
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%
Base Grant	1,825,573	2,007,267	2,067,607	2,125,430
Grade Span Adjustment	-	-	-	-
Supplemental Grant	74,082	86,594	85,144	87,610
Concentration Grant	-	-	-	-
Add-ons	-	-	-	-
Total Target	1,899,655	2,093,861	2,152,751	2,213,040
Transition Components:				
Target	\$ 1,899,655	\$ 2,093,861	\$ 2,152,751	\$ 2,213,040
Funded Based on Target Formula (PY P-2)	FALSE	TRUE	TRUE	TRUE
Floor	1,774,037	2,026,385	2,026,385	2,026,385
<i>Remaining Need after Gap (informational only)</i>				
Gap %	100%	100%	100%	100%
Current Year Gap Funding	125,618	-	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	\$ 1,899,655	\$ 2,093,861	\$ 2,152,751	\$ 2,213,040

Components of LCFF By Object Code

	2018-19	2019-20	2020-21	2021-22
8011 - State Aid	\$ 648,897	\$ 759,663	\$ 818,553	\$ 878,842
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	280,785	293,311	293,311	293,311
<i>Local Revenue Sources:</i>				
8021 to 8089 - Property Taxes	-	-	-	-
8096 - In-Lieu of Property Taxes	969,973	1,040,887	1,040,887	1,040,887
<i>Property Taxes net of in-lieu</i>	-	-	-	-
TOTAL FUNDING	\$ 1,899,655	\$ 2,093,861	\$ 2,152,751	\$ 2,213,040
<i>Basic Aid Status</i>				
Less: Excess Taxes	\$ -	\$ -	\$ -	\$ -
Less: EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -
Total Phase-In Entitlement	\$ 1,899,655	\$ 2,093,861	\$ 2,152,751	\$ 2,213,040

EPA Details

% of Adjusted Revenue Limit - Annual	28.56249995%	28.56249995%	28.56249995%	28.56249995%
% of Adjusted Revenue Limit - P-2	28.56249995%	28.56249995%	28.56249995%	28.56249995%
EPA (for LCFF Calculation purposes)	\$ 280,785	\$ 293,311	\$ 293,311	\$ 293,311
8012 - EPA, Current Year Receipt (P-2 plus Current Year Accrual)	280,785	293,311	293,311	293,311
8019 - EPA, Prior Year Adjustment (P-A less Prior Year Accrual)	(26,897)	-	-	-
Accrual (from Assumptions)	-	-	-	-

Summary of Student Population

	2018-19	2019-20	2020-21	2021-22
Unduplicated Pupil Population				
Enrollment	253	262	262	262
COE Enrollment	-	-	-	-
Total Enrollment	253	262	262	262

LCFF Calculator Universal Assumptions

Hillcrest Middle (6051759) - Hillcrest Middle School -

Unduplicated Pupil Count	52	54	54	54
COE Unduplicated Pupil Count				
<i>Total Unduplicated Pupil Count</i>	<i>52</i>	<i>54</i>	<i>54</i>	<i>54</i>
Rolling %, Supplemental Grant	20.2900%	21.5700%	20.5900%	20.6100%
Rolling %, Concentration Grant	20.2900%	21.5700%	20.5900%	20.6100%
FUNDED ADA				
Adjusted Base Grant ADA	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	-	-	-	-
Grades 4-6	66.60	86.40	86.40	86.40
Grades 7-8	169.49	165.44	165.44	165.44
Grades 9-12	-	-	-	-
Total Adjusted Base Grant ADA	236.09	251.84	251.84	251.84
Necessary Small School ADA	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	-	-	-	-
Total Funded ADA	236.09	251.84	251.84	251.84
ACTUAL ADA (Current Year Only)				
Grades TK-3	-	-	-	-
Grades 4-6	66.60	86.40	86.40	86.40
Grades 7-8	169.49	165.44	165.44	165.44
Grades 9-12	-	-	-	-
Total Actual ADA	236.09	251.84	251.84	251.84
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

LCAP Percentage to Increase or Improve

Services

	2018-19	2019-20	2020-21	2021-22
Current year estimated supplemental and concer \$	74,082 \$	86,594 \$	85,144 \$	87,610
Current year Percentage to Increase or Improve S	4.06%	4.31%	4.12%	4.12%

LOCAL CONTROL FUNDING FORMULA										2019-20	2020-21	2021-22			
CALCULATE LCFF TARGET															
COLA & Augmentation										3.260%	3.000%	2.800%			
Unduplicated as % of Enrollment										21.57%	20.59%	20.61%			
3 yr average										2019-20	2020-21	2021-22			
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET			
Grades TK-3	-	7,702	801	367	-	-	-	7,933	825	361	-	-			
Grades 4-6	86,40	7,818	-	337	-	704,615	86,40	8,053	-	332	-	724,431			
Grades 7-8	165,44	8,050	-	347	-	1,389,246	165,44	8,292	-	341	-	1,428,320			
Grades 9-12	-	9,329	243	413	-	-	-	9,609	250	406	-	-			
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-			
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-			
TOTAL BASE	251.84	2,007,267	-	86,594	-	2,093,861	251.84	2,067,607	-	85,144	-	2,152,751			
Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	-	-	-	-	-	-			
Home-to-School Transportation	-	-	-	-	-	-	-	-	-	-	-	-			
Small School District Bus Replacement Program	-	-	-	-	-	-	-	-	-	-	-	-			
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						2,093,861						2,152,751	2,213,040		
Funded Based on Target Formula (based on prior year P-2 certification)						TRUE						TRUE	TRUE		
ECONOMIC RECOVERY TARGET PAYMENT										100%	100%	100%			
CALCULATE LCFF FLOOR															
Current year Funded ADA times Base per ADA										12-13 Rate	19-20 ADA	12-13 Rate	20-21 ADA	12-13 Rate	21-22 ADA
Current year Funded ADA times Other RL per ADA										5,297.80	251.84	5,297.80	251.84	5,297.80	251.84
Necessary Small School Allowance at 12-13 rates										-	-	-	-	-	-
2012-13 Categoricals										-	-	-	-	-	-
Floor Adjustments										-	-	-	-	-	-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA										441.79	251.84	441.79	251.84	441.79	251.84
Less Fair Share Reduction										-	-	-	-	-	-
Non-CDE certified New Charter: District PY rate * CY ADA										-	-	-	-	-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA										\$ 2,306.73	251.84	\$ 2,306.73	251.84	\$ 2,306.73	251.84
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR										580,927	2,026,385	580,927	2,026,385	580,927	2,026,385
CALCULATE LCFF PHASE-IN ENTITLEMENT															
LOCAL CONTROL FUNDING FORMULA TARGET										2,093,861	2,152,751	2,213,040			
LOCAL CONTROL FUNDING FORMULA FLOOR										2,026,385	2,026,385	2,026,385			
LCFF Need (LCFF Target less LCFF Floor, if positive)										-	-	-			
Current Year Gap Funding										100.00%	100.00%	100.00%			
ECONOMIC RECOVERY PAYMENT										-	-	-			
Miscellaneous Adjustments										-	-	-			
LCFF Entitlement before Minimum State Aid provision										2,093,861	2,152,751	2,213,040			
CALCULATE STATE AID															
Transition Entitlement										2,093,861	2,152,751	2,213,040			
Local Revenue (including RDA)										(1,040,887)	(1,040,887)	(1,040,887)			
Gross State Aid										1,052,974	1,111,864	1,172,153			
CALCULATE MINIMUM STATE AID															
2012-13 RL/Charter Gen BG adjusted for ADA										12-13 Rate	19-20 ADA	12-13 Rate	20-21 ADA	12-13 Rate	21-22 ADA
2012-13 NSS Allowance (deficit)										5,297.80	251.84	5,297.80	251.84	5,297.80	251.84
Minimum State Aid Adjustments										-	-	-	-	-	-
Less Current Year Property Taxes/In Lieu										(1,040,887)	(1,040,887)	(1,040,887)	(1,040,887)	(1,040,887)	
Subtotal State Aid for Historical RL/Charter General BG										293,312	293,312	293,312	293,312	293,312	
Categorical funding from 2012-13										-	-	-	-	-	
Charter Categorical Block Grant adjusted for ADA										111,260	111,260	111,260	111,260	111,260	
Minimum State Aid Guarantee										404,572	404,572	404,572			
CHARTER SCHOOL MINIMUM STATE AID OFFSET										-	-	-	-	-	
Local Control Funding Formula Floor plus Funded Gap										2,026,385	2,026,385	2,026,385			
Minimum State Aid plus Property Taxes including RDA										1,445,459	1,445,459	1,445,459			
Offset										-	-	-			
Minimum State Aid Prior to Offset										404,572	404,572	404,572			
Total Minimum State Aid with Offset										404,572	404,572	404,572			
TOTAL STATE AID										1,052,974	1,111,864	1,172,153			
Additional State Aid (Additional SA)										-	-	-			
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)										2,093,861	2,152,751	2,213,040			
CHANGE OVER PRIOR YEAR															
LCFF Entitlement PER ADA										10.22%	194,206	2.81%	58,890	2.80%	60,289
PER ADA CHANGE OVER PRIOR YEAR										3.33%	268	2.81%	234	2.80%	239
BASIC AID STATUS (school districts only)															
LCFF SOURCES INCLUDING EXCESS TAXES															
State Aid										Increase	2019-20	Increase	2020-21	Increase	2021-22
Property Taxes net of in-lieu										13.26%	123,292	5.59%	58,890	5.42%	60,289
Charter in-Lieu Taxes										0.00%	-	0.00%	-	0.00%	-
LCFF pre COE, Choice, Supp										7.31%	70,914	0.00%	1,040,887	0.00%	1,040,887
TOTAL										10.22%	194,206	2.81%	58,890	2.80%	60,289
2019-20										2,093,861	2,152,751	2,213,040			

Charter School Data Elements required to calculate the LCFF
Hillcrest Middle (6051759) - Hillcrest Middle School - Charter

	2018-19	2019-20	2020-21	2021-22
COLA & Augmentation	3.70%	3.26%	3.00%	2.80%
GAP Funding rate	100.00%	100.00%	100.00%	100.00%
In-Lieu of Property Tax	969,973	1,040,887	1,040,887	1,040,887
Statewide 90th percentile rate	---	---	---	---

UNDUPLICATED PUPIL PERCENTAGE

Charter School:	2018-19	2019-20	2020-21	2021-22
Enrollment	253	262	262	262
Unduplicated Pupil Count	52	54	54	54
	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
Single Year Unduplicated Pupil Percentage	20.55%	20.61%	20.61%	20.61%
Unduplicated Pupil Percentage (%)	20.29%	21.57%	20.59%	20.61%

Concentration Grant Funding Limitation: District of Physical Location

Enter the unduplicated pupil percentage for the district that the charter school is physically located in. If the charter school is located in more than one district, enter the information for the district that yields the highest unduplicated pupil percentage. Beginning in 2014-15, include the authorizing agency automatically in the list of physical locations.

	2018-19	2019-20	2020-21	2021-22
Unduplicated Pupil Percentage (%)	39.69%	44.19%	45.80%	44.44%
Unduplicated Pupil Percentage: Supplemental Grant	20.29%	21.57%	20.59%	20.61%
Unduplicated Pupil Percentage: Concentration Grant	20.29%	21.57%	20.59%	20.61%

AVERAGE DAILY ATTENDANCE (ADA)

Enter P2 Data - Note: Charter School ADA is always funded on Current Year

	2018-19	2019-20	2020-21	2021-22
Grades TK-3	-	-	-	-
Grades 4-6	66.60	86.40	86.40	86.40
Grades 7-8	169.49	165.44	165.44	165.44
Grades 9-12	-	-	-	-
SUBTOTAL ADA	236.09	251.84	251.84	251.84
RATIO: ADA to Enrollment	0.93	0.96	0.96	0.96

OTHER LCFF TRANSITION INFORMATION

Miscellaneous Adjustments	E-1	-	-	-	-
Minimum State Aid Adjustments	G-2	-	-	-	-
Funded Based on Target Formula	True/False	FALSE	TRUE	TRUE	TRUE

SONOMA COUNTY OFFICE OF EDUCATION



AB 2756 REPORTING REQUIREMENTS

District: Gravenstein Union School District

Please check one:

The district *does not* have a study, report, evaluation, or audit that contains evidence that the school district is showing fiscal distress under the standards and criteria adopted in Section 33127, or a report on the school district by the County Office Fiscal Crisis and Management Assistance Team or any regional team created pursuant to subdivision (i) of Section 42127.8.

The district is submitting the following reports that show signs of financial distress:

1) Report Title: _____
Prepared by: _____
Date: _____ Copy attached

2) Report Title: _____
Prepared by: _____
Date: _____ Copy attached

3) Report Title: _____
Prepared by: _____
Date: _____ Copy attached

Signature: *Wanda Holden* Date: 6-7-2019
Chief Business Official

*Please submit this form and any accompanying reports to:
Shelley Stiles, Director Fiscal Services
Sonoma County Office of Education*