July 1 Budget FINANCIAL REPORTS 2019-20 Budget School District Certification

	ANNUAL BUDGET REPORT: July 1, 2019 Budget Adoption							
	Insert "X" in applicable boxes:							
х	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.							
X	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: Pacifica SD 375 Reina Del Mar Ave Date: May 24, 2019 Adoption Date: June 05, 2019	Place: Pacifica SD 375 Reina Del Mar Ave Date: May 29, 2019 Time: 07:00 PM						
	Signed: Clerk/Secretary of the Governing Board (Original signature required)							
	Contact person for additional information on the budget reports:							
	Name: Josephine Peterson	Telephone: 650-738-6613						
	Title: Chief Business Official	E-mail: jpeterson@pacificasd.org						

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.

CRITER	RIA 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	

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RITER	RIA AND STANDARDS (continu	ued)	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.	х	
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.	Х	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	Х	
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.		х
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.		х
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.	Х	
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.	х	
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.	х	

IPPLE	EMENTAL 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?	х	
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?	х	
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)?	х	
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

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UPPLE	MENTAL INFORMATION (con		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)?		х
		If yes, are they lifetime benefits?		Х
		 If yes, do benefits continue beyond age 65? 		Х
		 If yes, are benefits funded by pay-as-you-go? 		Х
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	х	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	 Certificated? (Section S8A, Line 1) 		X
	J	 Classified? (Section S8B, Line 1) 		Х
		 Management/supervisor/confidential? (Section S8C, Line 1) 		Х
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? 		Х
		 Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 0	5, 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?		х

DDITIC	ONAL 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?	Х	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	Х	
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?	х	
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?	х	

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DDITIONAL FISCAL INDICATORS (continued)				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?	Х	
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).	х	
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

Pacifica Elementary San Mateo County

July 1 Budget 2019-20 Budget Workers' Compensation Certification

41 68932 0000000 Form CC

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ANN	UAL CERTIFICATION REGARDING	SELF-INSURED WORKERS	COMPENSATION CLAI	MS
insui to th gove	uant to EC Section 42141, if a school red for workers' compensation claims, e governing board of the school district rning board annually shall certify to the ded to reserve in its budget for the cost	the superintendent of the so of regarding the estimated ac e county superintendent of s	hool district annually shal crued but unfunded cost	I provide information of those claims. The
To th	ne County Superintendent of Schools:			
()	Our district is self-insured for workers Section 42141(a):	s' compensation claims as de	fined in Education Code	
	Total liabilities actuarially determined: Less: Amount of total liabilities reserv Estimated accrued but unfunded liabi	red in budget:	\$ \$	0.00
(<u>X</u>)	This school district is self-insured for through a JPA, and offers the following San Mateo County Schools Insurance	ng information:	ns	
()	This school district is not self-insured	for workers' compensation of	slaims.	
Signed		_	Date of Meeting:	
	Clerk/Secretary of the Governing Board (Original signature required)			
	For additional information on this cert	ification, please contact:		
Name:	Josephine Peterson	-		
Title:	Chief Business Official	-		
Telephone:	650-738-6613	-		
E-mail:	jpeterson@pacificasd.org	_		

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

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G = General Ledger Data; S = Supplemental Data

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

			2018	-19 Estimated Actual	ls	2019-20 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	25,031,481.00	1,494,578.70	26,526,059.70	25,981,184.00	1,462,301.24	27,443,485.24	3.5%
2) Federal Revenue		8100-8299	0.00	781,695.82	781,695.82	0.00	767,019.00	767,019.00	-1.9%
3) Other State Revenue		8300-8599	1,079,239.48	1,792,360.76	2,871,600.24	538,087.48	1,363,883.00	1,901,970.48	-33.8%
4) Other Local Revenue		8600-8799	445,026.00	1,765,291.71	2,210,317.71	347,450.00	1,727,407.48	2,074,857.48	-6.1%
5) TOTAL, REVENUES			26,555,746.48	5,833,926.99	32,389,673.47	26,866,721.48	5,320,610.72	32,187,332.20	-0.6%
B. EXPENDITURES									
Certificated Salaries		1000-1999	10,319,982.00	2,384,517.73	12,704,499.73	10,645,628.00	2,466,739.30	13,112,367.30	3.2%
2) Classified Salaries		2000-2999	2,897,730.42	1,743,765.67	4,641,496.09	2,825,314.00	1,858,498.00	4,683,812.00	0.9%
3) Employee Benefits		3000-3999	6,911,865.45	2,963,950.20	9,875,815.65	7,443,147.00	3,035,201.00	10,478,348.00	6.1%
4) Books and Supplies		4000-4999	547,173.26	408,348.68	955,521.94	428,670.26	535,543.72	964,213.98	0.9%
5) Services and Other Operating Expenditures		5000-5999	1,779,532.36	2,171,825.74	3,951,358.10	1,637,371.36	1,797,456.65	3,434,828.01	-13.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,000.00	418,080.54	424,080.54	6,000.00	158,000.00	164,000.00	-61.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,550.00)	2,550.00	0.00	(2,400.00)	2,400.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,459,733.49	10,093,038.56	32,552,772.05	22,983,730.62	9,853,838.67	32,837,569.29	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,096,012.99	(4,259,111.57)	(163,098.58)	3,882,990.86	(4,533,227.95)	(650,237.09)	298.7%
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers a) Transfers In		8900-8929	500,000.00	0.00	500,000.00	200,000.00	0.00	200,000.00	-60.0%
b) Transfers Out		7600-7629	56,000.00	0.00	56,000.00	56,000.00	0.00	56,000.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,442,349.54)	4,442,349.54	0.00	(4,098,298.26)	4,098,298.26	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	S		(3,998,349.54)	4,442,349.54	444,000.00	(3,954,298.26)	4,098,298.26	144,000.00	-67.6%

			2018	3-19 Estimated Actua	ıls		2019-20 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			97,663.45	183,237.97	280,901.42	(71,307.40)	(434,929.69)	(506,237.09)	-280.2%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance As of July 1 - Unaudited		9791	1,175,464.26	663,645.73	1,839,109.99	1,273,127.71	846,883.70	2,120,011.41	15.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,175,464.26	663,645.73	1,839,109.99	1,273,127.71	846,883.70	2,120,011.41	15.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,175,464.26	663,645.73	1,839,109.99	1,273,127.71	846,883.70	2,120,011.41	15.3%
2) Ending Balance, June 30 (E + F1e)			1,273,127.71	846,883.70	2,120,011.41	1,201,820.31	411,954.01	1,613,774.32	-23.9%
Components of Ending Fund Balance a) Nonspendable									
Revolving Cash		9711	7,500.00	0.00	7,500.00	7,500.00	0.00	7,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	846,883.70	846,883.70	0.00	411,954.01	411,954.01	-51.4%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,265,627.71	0.00	1,265,627.71	1,194,320.31	0.00	1,194,320.31	-5.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

			2018	-19 Estimated Actua	-		2019-20 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES							,		
Principal Apportionment									
State Aid - Current Year		8011	11,923,712.00	0.00	11,923,712.00	12,840,460.00	0.00	12,840,460.00	7.7
Education Protection Account State Aid - Curre	nt Year	8012	3,866,552.00	0.00	3,866,552.00	3,899,507.00	0.00	3,899,507.00	0.9
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Tax Relief Subventions Homeowners' Exemptions		8021	62,741.00	0.00	62,741.00	62,741.00	0.00	62,741.00	0.0
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0
County & District Taxes Secured Roll Taxes		8041	14,340,268.00	0.00	14,340,268.00	14,340,268.00	0.00	14,340,268.00	0.0
Unsecured Roll Taxes		8042	768,554.00	0.00	768,554.00	768,554.00	0.00	768,554.00	0.0
Prior Years' Taxes		8043	(860.00)	0.00	(860.00)	(860.00)	0.00	(860.00)	0.0
Supplemental Taxes		8044	1,364,259.00	0.00	1,364,259.00	1,364,259.00	0.00	1,364,259.00	0.0
Education Revenue Augmentation Fund (ERAF)		8045	(7,293,366.00)	0.00	(7,293,366.00)	(7,293,366.00)	0.00	(7,293,366.00)	0.0
Community Redevelopment Funds (SB 617/699/1992)		8047		0.00		39,621.00	0.00		
Penalties and Interest from			39,621.00		39,621.00			39,621.00	0.0
Delinquent Taxes Miscellaneous Funds (EC 41604)		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0
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			25,071,481.00	0.00	25,071,481.00	26,021,184.00	0.00	26,021,184.00	3.8
LCFF Transfers									
Unrestricted LCFF Transfers -									
Current Year All Other LCFF Transfers -	0000	8091	(40,000.00)		(40,000.00)	(40,000.00)		(40,000.00)	0.0
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	y Taxes	8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Property Taxes Transfers		8097	0.00	1,494,578.70	1,494,578.70	0.00	1,462,301.24	1,462,301.24	-2.2
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, LCFF SOURCES			25,031,481.00	1,494,578.70	26,526,059.70	25,981,184.00	1,462,301.24	27,443,485.24	3.5
EDERAL 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	520,954.32	520,954.32	0.00	515,499.00	515,499.00	-1.0
Special Education Discretionary Grants		8182	0.00	86,070.35	86,070.35	0.00	77,061.00	77,061.00	-10.5
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		79,459.00	79,459.00		79,459.00	79,459.00	0.0
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	
Title II, Part A, Supporting Effective Instruction	4035	8290 8290		61,205.80	61,205.80		61,000.00	61,000.00	-0.3
Title III, Part A, Immigrant Student									
Program	4201	8290		0.00	0.00		0.00	0.00	0.

			2018	-19 Estimated Actual	ls		2019-20 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner									
Program	4203	8290		34,006.35	34,006.35		34,000.00	34,000.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128,								
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		0.00	0.00		0.00	0.00	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	781,695.82	781,695.82	0.00	767,019.00	767,019.00	-1.9%
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	633,152.00	0.00	633,152.00	92,000.00	0.00	92,000.00	-85.5%
Lottery - Unrestricted and Instructional Materials		8560	435,888.00	144,000.00	579,888.00	435,888.00	144,000.00	579,888.00	0.0%
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%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		5,767.76	5,767.76		2,500.00	2,500.00	-56.7%
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	10,199.48	1,642,593.00	1,652,792.48	10,199.48	1,217,383.00	1,227,582.48	-25.7%
TOTAL, OTHER STATE REVENUE			1,079,239.48	1,792,360.76	2,871,600.24	538,087.48	1,363,883.00	1,901,970.48	-33.8%

			2018	-19 Estimated Actual			2019-20 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	0.09
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.09
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	1,292,000.00	1,292,000.00	0.00	1,292,000.00	1,292,000.00	0.0
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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 Delinguent 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 Food Service Sales		8632 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	323,000.00	0.00	323,000.00	335,225.00	0.00	335,225.00	3.8
Interest		8660	83,525.00	0.00	83,525.00	12,175.00	0.00	12,175.00	-85.4
Net Increase (Decrease) in the Fair Value		0000	00,020.00	0.00	30,020.00	12,110.00	0.00	12,110.00	00.1
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	0.09
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0
All Other Local Revenue		8699	38,501.00	395,883.71	434,384.71	50.00	357,999.48	358,049.48	-17.69
Tuition		8710	0.00	77,408.00	77,408.00	0.00	77,408.00	77,408.00	0.09
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Apportionments Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.09
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.09
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.09
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.09
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.09
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.09
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			445,026.00	1,765,291.71	2,210,317.71	347,450.00	1,727,407.48	2,074,857.48	-6.19

		2018	-19 Estimated Actua	ls		2019-20 Budget		
Description Re:	Object source Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES		(**)	(=)	(5)	(2)	(=/	(-7	
Certificated Teachers' Salaries	1100	8,263,490.00	2,069,470.73	10,332,960.73	8,485,589.00	2,113,645.30	10,599,234.30	2.6%
Certificated Pupil Support Salaries	1200	293,896.00	248,847.00	542,743.00	374,496.00	287,883.00	662,379.00	22.0%
Certificated Supervisors' and Administrators' Salaries	1300	1,756,846.00	53,500.00	1,810,346.00	1,780,293.00	52,801.00	1,833,094.00	1.3%
Other Certificated Salaries	1900	5,750.00	12,700.00	18,450.00	5,250.00	12,410.00	17,660.00	-4.3%
TOTAL, CERTIFICATED SALARIES		10,319,982.00	2,384,517.73	12,704,499.73	10,645,628.00	2,466,739.30	13,112,367.30	3.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100	242,760.42	956,030.67	1,198,791.09	198,301.00	984,227.00	1,182,528.00	-1.4%
Classified Support Salaries	2200	966,226.00	283,555.00	1,249,781.00	965,274.00	303,360.00	1,268,634.00	1.5%
Classified Supervisors' and Administrators' Salaries	2300	322,986.00	226,455.00	549,441.00	322,873.00	231,610.00	554,483.00	0.9%
Clerical, Technical and Office Salaries	2400	1,352,758.00	206,816.00	1,559,574.00	1,325,366.00	269,626.00	1,594,992.00	2.3%
Other Classified Salaries	2900	13,000.00	70,909.00	83,909.00	13,500.00	69,675.00	83,175.00	-0.9%
TOTAL, CLASSIFIED SALARIES		2,897,730.42	1,743,765.67	4,641,496.09	2,825,314.00	1,858,498.00	4,683,812.00	0.9%
EMPLOYEE BENEFITS								
STRS	3101-3102	1,767,015.00	1,375,216.00	3,142,231.00	2,032,035.00	1,407,260.00	3,439,295.00	9.5%
PERS	3201-3202	473,172.00	307,768.00	780,940.00	543,135.00	362,872.00	906,007.00	16.0%
OASDI/Medicare/Alternative	3301-3302	375,087.00	156,271.00	531,358.00	384,911.00	163,517.00	548,428.00	3.2%
Health and Welfare Benefits	3401-3402	3,422,693.00	985,515.09	4,408,208.09	3,598,057.00	958,782.00	4,556,839.00	3.4%
Unemployment Insurance	3501-3502	7,772.50	1,943.00	9,715.50	7,636.00	2,091.00	9,727.00	0.1%
Workers' Compensation	3601-3602	263,111.00	65,237.11	328,348.11	277,633.00	68,679.00	346,312.00	5.5%
OPEB, Allocated	3701-3702	514,692.95	72,000.00	586,692.95	515,740.00	72,000.00	587,740.00	0.2%
OPEB, Active Employees	3751-3752	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
Other Employee Benefits	3901-3902	58,322.00	0.00	58,322.00	54,000.00	0.00	54,000.00	-7.4%
TOTAL, EMPLOYEE BENEFITS		6,911,865.45	2,963,950.20	9,875,815.65	7,443,147.00	3,035,201.00	10,478,348.00	6.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100	3,965.27	90,851.02	94,816.29	3,965.27	270,000.00	273,965.27	188.9%
Books and Other Reference Materials	4200	14,846.87	20,000.00	34,846.87	14,846.87	16,016.46	30,863.33	-11.4%
Materials and Supplies	4300	516,861.12	292,497.66	809,358.78	398,358.12	244,527.26	642,885.38	-20.6%
Noncapitalized Equipment	4400	11,500.00	5,000.00	16,500.00	11,500.00	5,000.00	16,500.00	0.0%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		547,173.26	408,348.68	955,521.94	428,670.26	535,543.72	964,213.98	0.9%
SERVICES AND OTHER OPERATING EXPENDITURE	S							
Subagreements for Services	5100	52,000.00	617,713.00	669,713.00	52,000.00	622,713.00	674,713.00	0.7%
Travel and Conferences	5200	57,820.00	55,757.62	113,577.62	62,708.00	82,477.82	145,185.82	27.8%
Dues and Memberships	5300	30,777.04	2,850.00	33,627.04	28,539.04	3,765.00	32,304.04	-3.9%
Insurance	5400 - 5450		1,500.00	164,835.00	189,741.00	1,500.00	191,241.00	16.0%
Operations and Housekeeping				,,,,,,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Services	5500	660,877.62	0.00	660,877.62	666,591.62	0.00	666,591.62	0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	140,746.00	69,962.19	210,708.19	146,131.00	53,462.19	199,593.19	-5.3%
		·						
Transfers of Direct Costs Transfers of Direct Costs - Interfund	5710 5750	(5,275.00)	5,275.00	(1,750.00)	(3,875.00)	3,875.00	(2.400.00)	0.0%
	5/50	(1,750.00)	0.00	(1,750.00)	(2,400.00)	0.00	(2,400.00)	37.1%
Professional/Consulting Services and Operating Expenditures	5800	629,571.70	1,418,767.93	2,048,339.63	442,465.70	1,029,663.64	1,472,129.34	-28.1%
Communications	5900	51,430.00	0.00	51,430.00	55,470.00	0.00	55,470.00	7.9%
TOTAL, SERVICES AND OTHER								
OPERATING EXPENDITURES		1,779,532.36	2,171,825.74	3,951,358.10	1,637,371.36	1,797,456.65	3,434,828.01	-13.1%

		ļ	2018	-19 Estimated Actua	s		2019-20 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY	resource source	Jours	(~)	(5)	(0)	(5)	(2)	(,)	
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Inc	direct 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	0.09
Tuition, Excess Costs, and/or Deficit Payme Payments to Districts or Charter Schools	ents	7141	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Payments to County Offices		7142	6,000.00	418,080.54	424,080.54	6,000.00	158,000.00	164,000.00	-61.3°
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Special Education SELPA Transfers of App To Districts or Charter Schools	portionments 6500	7221		0.00	0.00		0.00	0.00	0.09
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.09
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.09
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.09
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.09
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.09
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Debt Service Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Debt Service - Principal		7436	0.00	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfe	are of Indirect Coets)	1455	6,000.00	418,080.54	424.080.54	6,000.00	158,000.00	164,000.00	-61.39
OTHER OUTGO - TRANSFERS OF INDIREC	· ·		0,000.00	410,000.04	424,000.54	0,000.00	130,000.00	104,000.00	-01.57
Transfers of Indirect Costs		7310	(2,550.00)	2,550.00	0.00	(2,400.00)	2,400.00	0.00	0.09
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	FINDIRECT COSTS		(2,550.00)	2,550.00	0.00	(2,400.00)	2,400.00	0.00	0.09
TOTAL, EXPENDITURES			22,459,733.49	10,093,038.56	32,552,772.05	22,983,730.62	9,853,838.67	32,837,569.29	0.99

			2018	-19 Estimated Actua	als		2019-20 Budget		
		Object	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
Description	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)	C&F
INTERFUND TRANSFERS INTERFUND TRANSFERS IN									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	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	300,000.00	0.00	300,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	0.00	500,000.00	200,000.00	0.00	200,000.00	-60.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/		=							
County School Facilities Fund		7613	0.00 56,000.00	0.00	0.00 56,000.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	-	0.00	•	56,000.00	0.00	56,000.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00 56,000.00	0.00	0.00 56,000.00	0.00 56,000.00	0.00	0.00 56,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES			56,000.00	0.00	56,000.00	56,000.00	0.00	56,000.00	0.0%
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of									
Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from									
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,442,349.54)	4,442,349.54	0.00	(4,098,298.26)	4,098,298.26	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,442,349.54)	4,442,349.54	0.00	(4,098,298.26)	4,098,298.26	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES $(a - b + c - d + e) \label{eq:control}$			(3,998,349.54)	4,442,349.54	444,000.00	(3,954,298.26)	4,098,298.26	144,000.00	-67.6%

Description	Resource Codes Object Cod	2018-19 les Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-809	9 0.00	0.00	0.0%
2) Federal Revenue	8100-829	9 311,195.00	327,100.00	5.1%
3) Other State Revenue	8300-859	9 24,150.00	24,150.00	0.0%
4) Other Local Revenue	8600-879	9 546,050.00	546,050.00	0.0%
5) TOTAL, REVENUES		881,395.00	897,300.00	1.8%
B. EXPENDITURES				
1) Certificated Salaries	1000-199	9 0.00	0.00	0.0%
2) Classified Salaries	2000-299	9 394,712.13	395,018.00	0.1%
3) Employee Benefits	3000-399	9 248,386.00	256,335.00	3.2%
4) Books and Supplies	4000-499	9 232,186.87	236,786.87	2.0%
5) Services and Other Operating Expenditures	5000-599	9 63,580.00	64,015.00	0.7%
6) Capital Outlay	6000-699	9 0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-729 7400-749		0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-739	9 0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		938,865.00	952,154.87	1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(57,470.00)	(54,854.87)	-4.6%
D. OTHER FINANCING SOURCES/USES				
Interfund Transfers a) Transfers In	8900-892	9 56,000.00	56,000.00	0.0%
b) Transfers Out	7600-762	9 0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-897	9 0.00	0.00	0.0%
b) Uses	7630-769	9 0.00	0.00	0.0%
3) Contributions	8980-899	9 0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		56,000.00	56,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,470.00)	1,145.13	-177.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	170,366.27	168,896.27	-0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			170,366.27	168,896.27	-0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			170,366.27	168,896.27	-0.9%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance Nanage of the Components of Ending Fund Balance			168,896.27	170,041.40	0.7%
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	165,287.05	166,432.18	0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	3,609.22	3,609.22	0.0%
		3700	3,009.22	3,009.22	0.076
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		3.0,000.00000		901	2.110101100
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES			0.00		
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
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	5.55		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES		- 300	0.00		
J. DEFERRED INFLOWS OF RESOURCES			0.00		
Deferred Inflows of Resources		9690	0.00		
		9090			
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (l6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE				20090	
Child Nutrition Programs		8220	311,195.00	327,100.00	5.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			311,195.00	327,100.00	5.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	24,150.00	24,150.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			24,150.00	24,150.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales		2224	2.22	2.22	0.004
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	545,250.00	545,250.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	800.00	800.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	S	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			546,050.00	546,050.00	0.0%
TOTAL, REVENUES			881,395.00	897,300.00	1.8%

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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	312,342.13	310,445.00	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	82,370.00	84,573.00	2.7%
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			394,712.13	395,018.00	0.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	63,429.00	78,807.00	24.2%
OASDI/Medicare/Alternative		3301-3302	28,074.00	31,683.00	12.9%
Health and Welfare Benefits		3401-3402	138,898.00	137,575.00	-1.0%
Unemployment Insurance		3501-3502	193.00	207.00	7.3%
Workers' Compensation		3601-3602	7,192.00	8,063.00	12.1%
OPEB, Allocated		3701-3702	10,600.00	0.00	-100.0%
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			248,386.00	256,335.00	3.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	25,810.00	30,410.00	17.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	206,376.87	206,376.87	0.0%
TOTAL, BOOKS AND SUPPLIES			232,186.87	236,786.87	2.0%

Description F	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	2,400.00	2,400.00	0.0%
Dues and Memberships		5300	15.00	0.00	-100.0%
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	S	5600	5,670.00	5,670.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,750.00	2,400.00	37.1%
Professional/Consulting Services and Operating Expenditures		5800	53,745.00	53,545.00	-0.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		63,580.00	64,015.00	0.7%
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 Co	osts)		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 CO	OSTS		0.00	0.00	0.0%
TOTAL, EXPENDITURES			938,865.00	952,154.87	1.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS	Resource Godes	Object Codes	Estimated Actuals	Duuget	Difference
INTERFUND TRANSFERS IN					
From: General Fund		8916	56,000.00	56,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			56,000.00	56,000.00	0.00
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			56,000.00	56,000.00	0.09

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	40,000.00	40,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	500.00	-50.0%
5) TOTAL, REVENUES			41,000.00	40,500.00	-1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	108,722.60	37,000.00	-66.0%
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			108,722.60	37,000.00	-66.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(67,722.60)	3,500.00	-105.2%
D. OTHER FINANCING SOURCES/USES			(01,122.00)	0,000.00	100.270
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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)			(67,722.60)	3,500.00	-105.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	83,539.19	15,816.59	-81.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,539.19	15,816.59	-81.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			83,539.19	15,816.59	-81.1%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			15,816.59	19,316.59	22.1%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
, and the second					
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	15,816.59	19,316.59	22.1%
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					
Cash a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasu	ıry	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
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		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	40,000.00	40,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			40,000.00	40,000.00	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		2224	2.22		0.000
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,000.00	500.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	500.00	-50.0%
TOTAL, REVENUES			41,000.00	40,500.00	-1.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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%
Rentals, Leases, Repairs, and Noncapitalized Improvemen	nts	5600	26,500.00	22,750.00	-14.2%
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	82,222.60	14,250.00	-82.7%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		108,722.60	37,000.00	-66.0%
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			108,722.60	37,000.00	-66.0%

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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%
		7000			0.0%
(d) TOTAL, USES CONTRIBUTIONS			0.00	0.00	0.0%
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	9,500.00	9,500.00	0.0%
5) TOTAL, REVENUES			9,500.00	9,500.00	0.0%
B. EXPENDITURES			·	,	
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			9,500.00	9,500.00	0.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	200,000.00	200,000.00	0.0%
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			(200,000.00)	(200,000.00)	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)			(190,500.00)	(190,500.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	733,160.95	542,660.95	-26.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			733,160.95	542,660.95	-26.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			733,160.95	542,660.95	-26.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			542,660.95	352,160.95	-35.1%
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	542,660.95	352,160.95	-35.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Pacifica Elementary San Mateo County

July 1 Budget Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

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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	9,500.00	9,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,500.00	9,500.00	0.0%
TOTAL, REVENUES			9,500.00	9,500.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	200,000.00	200,000.00	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			200,000.00	200,000.00	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 USES			0.00	0.00	0.0%
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	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(200,000.00)	(200,000.00)	0.0%

July 1 Budget Special Reserve Fund for Postemployment Benefits Expenditures by Object

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	8,000.00	8,000.00	0.0%
5) TOTAL, REVENUES			8,000.00	8,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			8,000.00	8,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%

July 1 Budget Special Reserve Fund for Postemployment Benefits Expenditures by Object

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,000.00	8,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	855,725.85	863,725.85	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			855,725.85	863,725.85	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			855,725.85	863,725.85	0.9%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			863,725.85	871,725.85	0.9%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	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	863,725.85	871,725.85	0.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget Special Reserve Fund for Postemployment Benefits Expenditures by Object

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

Pacifica Elementary San Mateo County

July 1 Budget Special Reserve Fund for Postemployment Benefits Expenditures by Object

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Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	8,000.00	8,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	8,000.00	0.0%
TOTAL, REVENUES			8,000.00	8,000.00	0.0%

July 1 Budget Special Reserve Fund for Postemployment Benefits Expenditures by Object

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	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.09
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
(d) TOTAL, USES		7001	0.00	0.00	0.09
CONTRIBUTIONS			5.60	3.00	3.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL OTHER FINANCING SOURCES!					
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	9,500.00	22,500.00	136.8%
5) TOTAL, REVENUES			9,500.00	22,500.00	136.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,500.00	0.00	-100.0%
3) Employee Benefits		3000-3999	155.00	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	65,000.00	New
5) Services and Other Operating Expenditures		5000-5999	137,993.00	493,243.00	257.4%
6) Capital Outlay		6000-6999	0.00	145,000.00	New
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			139,648.00	703,243.00	403.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(130,148.00)	(680,743.00)	423.1%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	0.00	-100.0%
Other Sources/Uses a) Sources		8930-8979	18,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			17,700,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,569,852.00	(680,743.00)	-103.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	937,343.58	18,507,195.58	1874.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			937,343.58	18,507,195.58	1874.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			937,343.58	18,507,195.58	1874.4%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			18,507,195.58	17,826,452.58	-3.7%
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	18,106,476.30	17,403,233.30	-3.9%
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	400,719.28	423,219.28	5.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	9,500.00	22,500.00	136.8%
Net Increase (Decrease) in the Fair Value of Investments	5	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			9,500.00	22,500.00	136.8%
TOTAL, REVENUES			9,500.00	22,500.00	136.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,500.00	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	0.09
TOTAL, CLASSIFIED SALARIES			1,500.00	0.00	-100.09
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	0.00	0.00	0.09
OASDI/Medicare/Alternative		3301-3302	120.00	0.00	-100.09
Health and Welfare Benefits		3401-3402	0.00	0.00	0.09
Unemployment Insurance		3501-3502	10.00	0.00	-100.0
Workers' Compensation		3601-3602	25.00	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			155.00	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	65,000.00	Ne
TOTAL, BOOKS AND SUPPLIES			0.00	65,000.00	Ne
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 Improvement	nts	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 I	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	137,993.00	493,243.00	257.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		137,993.00	493,243.00	257.4%
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	145,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	145,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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 C	osts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			139,648.00	703,243.00	403.6%

Population	B		2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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	300,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	0.00	-100.0%

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	18,000,000.00	0.00	-100.0
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0
Other Sources County School Bldg Aid		8961	0.00	0.00	0.0
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0
Proceeds from Capital Leases		8972	0.00	0.00	0.0
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES			18,000,000.00	0.00	-100.0
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
FOTAL, OTHER FINANCING SOURCES/USES					

			2018-19	2019-20	Percent
<u>Description</u>	Resource Codes	Object Codes	Estimated Actuals	Budget	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	73,437.37	25,500.00	-65.3%
5) TOTAL, REVENUES			73,437.37	25,500.00	-65.3%
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	5,875.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,875.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			67,562.37	25,500.00	-62.3%
D. OTHER FINANCING SOURCES/USES			01,002.01	20,000.00	02.070
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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)			67,562.37	25,500.00	-62.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	341,661.71	409,224.08	19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			341,661.71	409,224.08	19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			341,661.71	409,224.08	19.8%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			409,224.08	434,724.08	6.2%
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	25,500.00	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	409,224.08	409,224.08	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					
Cash a) in County Treasury		9110	0.00		
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		
Accounts Receivable		9200	0.00		
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		
·		3340			
9) TOTAL, ASSETS 1. DEFERRED OUTFLOWS OF RESOURCES			0.00		
Deferred Outflows of Resources		9490	0.00		
		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
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		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
	8575	0.00	0.00	0.0
	8576	0.00	0.00	0.0
	8590	0.00	0.00	0.0
		0.00	0.00	0.0
	8615	0.00	0.00	0.0
	8616	0.00	0.00	0.0
	8617	0.00	0.00	0.0
	8618	0.00	0.00	0.0
	8621	0.00	0.00	0.0
	8622	0.00	0.00	0.0
	8625	0.00	0.00	0.0
	8629	0.00	0.00	0.0
	8631	0.00	0.00	0.0
	8660	2,598.00	0.00	-100.0
6	8662	0.00	0.00	0.0
	8681	70,839.37	25,500.00	-64.0
	8699	0.00	0.00	0.0
	8799	0.00	0.00	0.0
		73,437.37	25,500.00	-65.3
		8575 8576 8590 8615 8616 8617 8618 8621 8622 8625 8629 8631 8660 8662 8681	Resource Codes Object Codes Estimated Actuals 8575 0.00 8576 0.00 8590 0.00 0.00 0.00 8615 0.00 8616 0.00 8617 0.00 8618 0.00 8621 0.00 8622 0.00 8625 0.00 8631 0.00 8660 2,598.00 8662 0.00 8681 70,839.37 8699 0.00 8799 0.00	Resource Codes

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 Improveme	nts	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	5,875.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	DITURES		5,875.00	0.00	-100.0%
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	0.09
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	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0.0%

8919	0.00	0.00	0.09
	0.00	0.00	0.09
7613	0.00	0.00	0.09
7619	0.00	0.00	0.09
	0.00	0.00	0.09
8953	0.00	0.00	0.09
8965	0.00	0.00	0.0
8971	0.00	0.00	0.09
8972	0.00	0.00	0.09
8973	0.00	0.00	0.09
8979	0.00	0.00	0.09
	0.00	0.00	0.09
7651	0.00	0.00	0.09
			0.09
7099			0.09
	0.00	0.00	0.0
8980	0.00	0.00	0.09
			0.09
0330			0.09
	0.00	0.00	0.03
	7619 8953 8965 8971 8972 8973	7619 0.00 8953 0.00 8965 0.00 8971 0.00 8972 0.00 8973 0.00 8979 0.00 7651 0.00 7699 0.00 8980 0.00	7619 0.00 0.00 8953 0.00 0.00 8965 0.00 0.00 8971 0.00 0.00 8972 0.00 0.00 8973 0.00 0.00 8979 0.00 0.00 7651 0.00 0.00 7699 0.00 0.00 7699 0.00 0.00 8980 0.00 0.00 8990 0.00 0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	247,500.00	232,500.00	-6.1%
5) TOTAL, REVENUES			247,500.00	232,500.00	-6.1%
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	25,300.00	25,000.00	-1.2%
5) Services and Other Operating Expenditures		5000-5999	1,032,734.00	958,084.00	-7.2%
6) Capital Outlay		6000-6999	30,000.00	30,000.00	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			1,088,034.00	1,013,084.00	-6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(840,534.00)	(780,584.00)	-7.1%
D. OTHER FINANCING SOURCES/USES			(0.13,00.1103)	(100,100,100,100,100,100,100,100,100,100	,
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	2,439,670.29	1,219,670.29	-50.0%
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		,	2,439,670.29	1,219,670.29	-50.0%

Description	Baranya Cadaa	Object Codes	2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,599,136.29	439,086.29	-72.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	291,594.38	1,890,730.67	548.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			291,594.38	1,890,730.67	548.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			291,594.38	1,890,730.67	548.4%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance Nanagardable			1,890,730.67	2,329,816.96	23.2%
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	1,528,570.29	1,893,790.58	23.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned		0700	000 400 00	400 000 00	00.40/
Other Assignments		9780	362,160.38	436,026.38	20.4%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	215,000.00	220,000.00	2.3%
Interest		8660	22,500.00	2,500.00	-88.9%
Net Increase (Decrease) in the Fair Value of Investm	nents	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,000.00	10,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			247,500.00	232,500.00	-6.1%
TOTAL, REVENUES			247,500.00	232,500.00	-6.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES	resource source	Object Oddes	Estimated Actuals	Budget	Difference
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	5,000.00	5,000.00	0.0%
Noncapitalized Equipment		4400	20,300.00	20,000.00	-1.5%
TOTAL, BOOKS AND SUPPLIES			25,300.00	25,000.00	-1.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURE	s				
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 Improver	nents	5600	31,000.00	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	1,001,734.00	958,084.00	-4.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPE	NDITURES		1,032,734.00	958,084.00	-7.2%
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	30,000.00	30,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,000.00	30,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Cos	ts)				
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 Indire	ect Costs)		0.00	0.00	0.09

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES				_	
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	2,439,670.29	1,219,670.29	-50.0%
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			2,439,670.29	1,219,670.29	-50.0%
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)			2,439,670.29	1,219,670.29	-50.0%

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			0.00	0.00	0.00/
D. OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%

		2018-19	2019-20	Percent
Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
		0.00	0.00	0.0%
	9791	3,075,890.48	3,075,890.48	0.0%
	9793	0.00	0.00	0.0%
		3,075,890.48	3,075,890.48	0.0%
	9795	0.00	0.00	0.0%
		3,075,890.48	3,075,890.48	0.0%
		3,075,890.48	3,075,890.48	0.0%
	9711	0.00	0.00	0.0%
	9712	0.00	0.00	0.0%
	9713	0.00	0.00	0.0%
	9719	0.00	0.00	0.0%
	9740	3,075,890.48	3,075,890.48	0.0%
	9750	0.00	0.00	0.0%
	9760	0.00	0.00	0.0%
	9780	0.00	0.00	0.0%
	9789	0.00	0.00	0.0%
				0.0%
	Resource Codes	9791 9793 9795 9711 9712 9713 9719 9740	9791 3,075,890.48 9793 0.00 3,075,890.48 9795 0.00 3,075,890.48 3,075,890.48 3,075,890.48 9711 0.00 9712 0.00 9713 0.00 9719 0.00 9740 3,075,890.48 9750 0.00 9760 0.00 9780 0.00	9791 3,075,890.48 3,075,890.48 9793 0.00 0.00 3,075,890.48 3,075,890.48 9795 0.00 0.00 3,075,890.48 3,075,890.48 3,075,890.48 3,075,890.48 3,075,890.48 3,075,890.48 9711 0.00 0.00 9712 0.00 0.00 9713 0.00 0.00 9719 0.00 0.00 9740 3,075,890.48 3,075,890.48 9750 0.00 0.00 9760 0.00 0.00 9780 0.00 0.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS		32,000 00000			20101100
1) Cash					
a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasury	/	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES			3.33		
1) Accounts Payable		9500	0.00		
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) - (l6 + J2)			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF					
Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investmen	ts	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

			2018-19	2019-20	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
		7099	0.00	0.00	0.0%
(d) TOTAL, USES CONTRIBUTIONS			0.00	0.00	0.07
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES			0.00	0.00	0.070
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%
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	221,382.61	221,382.61	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			221,382.61	221,382.61	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			221,382.61	221,382.61	0.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			221,382.61	221,382.61	0.0%
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	976.77	976.77	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	220,405.84	220,405.84	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
B. ASSETS					
Cash a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
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		
. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY					
Ending Fund Balance, June 30					

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE	Resource codes	Object Codes	Estimated Actuals	Duuget	Difference
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF		0000	2.22		0.004
Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	ts	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	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 C	Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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
		Ī
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	2,983	
		1
District's ADA Standard Percentage Level:	1.0%	

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.

Figure Moses	Original Budget Funded ADA	Estimated/Unaudited Actuals Funded ADA	ADA Variance Level (If Budget is greater	Obstan
Fiscal Year	(Form A, Lines A4 and C4)	(Form A, Lines A4 and C4)	than Actuals, else N/A)	Status
Third Prior Year (2016-17)	0.007	0.000		
District Regular	3,067	3,082		
Charter School				
Total ADA	3,067	3,082	N/A	Met
Second Prior Year (2017-18)				
District Regular	3,015	3,016		
Charter School				
Total ADA	3,015	3,016	N/A	Met
First Prior Year (2018-19)				
District Regular	2,946	2,985		
Charter School		0		
Total ADA	2,946	2,985	N/A	Met
Budget Year (2019-20)				
District Regular	2,983			
Charter School	0			
Total ADA	2,983			

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:	N/A
Explanation: (required if NOT met)	

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

Explanation:	N/A
(required if NOT met)	

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):	2,983	
District's Enrollment Standard Percentage Level:	1.0%	

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.

			Enrollment Variance Level	
	Enrollmen	t	(If Budget is greater	
Fiscal Year	Budget	CBEDS Actual	than Actual, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	3,155	3,150		
Charter School				
Total Enrollment	3,155	3,150	0.2%	Met
Second Prior Year (2017-18)				
District Regular	3,130	3,114		
Charter School				
Total Enrollment	3,130	3,114	0.5%	Met
First Prior Year (2018-19)				
District Regular	3,114	3,111		
Charter School				
Total Enrollment	3,114	3,111	0.1%	Met
Budget Year (2019-20)				
District Regular	3,119_			
Charter School				
Total Enrollment	3,119			

2B. Comparison of District Enrollment to the Standard

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

N/A

 STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first pri 	or year
---	---------

	Explanation:	N/A
	(required if NOT met)	
lb.	STANDARD MET - Enrollmer	at has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:	N/A
(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.

	P-2 ADA	Enrollment	
	Estimated/Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	3,015	3,150	
Charter School		0	
Total ADA/Enrollment	3,015	3,150	95.7%
Second Prior Year (2017-18)			
District Regular	3,005	3,114	
Charter School			
Total ADA/Enrollment	3,005	3,114	96.5%
First Prior Year (2018-19)			
District Regular	2,985	3,111	
Charter School	0		
Total ADA/Enrollment	2,985	3,111	95.9%
		Historical Average Ratio:	96.0%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%):

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

96.5%

	Estimated P-2 ADA	Enrollment		
	Budget	Budget/Projected		
Fiscal Year	(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2019-20)				
District Regular	2,983	3,119		
Charter School	0			
Total ADA/Enrollment	2,983	3,119	95.6%	Met
1st Subsequent Year (2020-21)				
District Regular	2,976	3,112		
Charter School				
Total ADA/Enrollment	2,976	3,112	95.6%	Met
2nd Subsequent Year (2021-22)				
District Regular	2,982	3,109		
Charter School				
Total ADA/Enrollment	2,982	3,109	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:	N/A
(required if NOT met)	

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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).

Prior Year

LCFF Revenue Standard (Step 3, plus/minus 1%):

Projected LCFF Revenue

Step 1	- Change in Population	(2018-19)	(2019-20)	(2020-21)	(2021-22)
a.	ADA (Funded)				
	(Form A, lines A6 and C4)	2,987.11	2,985.37	2,976.00	2,982.00
b.	Prior Year ADA (Funded)		2,987.11	2,985.37	2,976.00
C.	Difference (Step 1a minus Step 1b)		(1.74)	(9.37)	6.00
d.	Percent Change Due to Population				
	(Step 1c divided by Step 1b)		-0.06%	-0.31%	0.20%
01 0	Ohanna in Frantisa Laurel				
	- Change in Funding Level	Г			
a.	Prior Year LCFF Funding	-	25,140,857.00	26,021,184.00	26,776,679.00
b1. b2.	COLA percentage	-	3.26%	3.00%	2.80%
υ2.	COLA amount (proxy for purposes of this criterion)		819,591.94	780,635.52	749,747.01
C.	Economic Recovery Target Funding				
	(current year increment)			N/A	N/A
d.	Total (Lines 2b2 plus Line 2c)		819,591.94	780,635.52	749,747.01
e.	Percent Change Due to Funding Level				
	(Step 2d divided by Step 2a)		3.26%	3.00%	2.80%
		-			
Step 3	- Total Change in Population and Funding Leve	I			
	(Step 1d plus Step 2e)		3.20%	2.69%	3.00%

2.20% to 4.20%

Budget Year

1st Subsequent Year

1.69% to 3.69%

2nd Subsequent Year

2.00% to 4.00%

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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	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2018-19)	(2019-20)	(2020-21)	(2021-22)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	9,281,217.00	9,281,217.00	9,281,217.00	9,281,217.00
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	1st Subsequent Year	2nd Subsequent Year
	(2019-20)	(2020-21)	(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)	25,071,481.00	26,021,184.00	26,776,679.00	27,564,778.00
District's Pro	ojected Change in LCFF Revenue:	3.79%	2.90%	2.94%
	LCFF Revenue Standard:	2.20% to 4.20%	1.69% to 3.69%	2.00% to 4.00%
	Status:	Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:	N/A
(required if NOT met)	

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Estimated/Unaudited Actuals - Unrestricted

(Resources 0000-1999) Ratio

	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2016-17)	19,028,723.96	21,173,820.64	89.9%
Second Prior Year (2017-18)	19,697,207.72	22,174,362.29	88.8%
First Prior Year (2018-19)	20,129,577.87	22,459,733.49	89.6%
		Historical Average Ratio:	89.4%

_	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage			
(Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the greater			
of 3% or the district's reserve standard percentage):	86.4% to 92.4%	86.4% to 92.4%	86.4% to 92.4%

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.

Budget - Unrestricted (Resources 0000-1999)

Salaries and Benefits Total Expenditures Ratio

	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2019-20)	20,914,089.00	22,983,730.62	91.0%	Met
1st Subsequent Year (2020-21)	21,427,301.00	23,460,942.00	91.3%	Met
2nd Subsequent Year (2021-22)	21.834.980.00	23.902.621.00	91.3%	Met

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

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

1a. STANDARD 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:	N/A
(required if NOT met)	

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.

o on actour or caronateur.	Budget Year	1st Subsequent Year	2nd Subsequent Year
_	(2019-20)	(2020-21)	(2021-22)
District's Change in Population and Funding Level			
(Criterion 4A1, Step 3):	3.20%	2.69%	3.00%
2. District's Other Revenues and Expenditures			
Standard Percentage Range (Line 1, plus/minus 10%):	-6.80% to 13.20%	-7.31% to 12.69%	-7.00% to 13.00%
3. District's Other Revenues and Expenditures			
Explanation Percentage Range (Line 1, plus/minus 5%):	-1.80% to 8.20%	-2.31% to 7.69%	-2.00% to 8.00%

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 vears. 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.

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2) First Prior Year (2018-19) 781,695.82	
Budget Year (2019-20) 767,019.00 -1.88%	Yes
1st Subsequent Year (2020-21) 767,019.00 0.00%	No
2nd Subsequent Year (2021-22) 767,019.00 0.00%	No

Explanation: (required if Yes) Federal Revenues are budgeted conservatively, Actuals will be available in December 2019.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2018-19) Budget Year (2019-20) 1st Subsequent Year (2020-21) 2nd Subsequent Year (2021-22)

2,871,600.24		
1,901,970.48	-33.77%	Yes
1,901,970.00	0.00%	No
1,901,970.00	0.00%	No

Explanation: (required if Yes) State Revenues declined significantly in 2019-2020 because 2018-2019 included one time funds (Low Performing Student Block Grant, Classified Employee Block Grant and Mandated Block Grant Discretionary Funds)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2018-19) Budget Year (2019-20) 1st Subsequent Year (2020-21) 2nd Subsequent Year (2021-22)

2,210,317.71		
2,074,857.48	-6.13%	Yes
2,074,857.00	0.00%	No
2,074,857.30	0.00%	No

Explanation: (required if Yes) Other Local Revenues are budgeted conservatively. Grants are not included in the budget until actual receipt. The 2018-2019 school year included actual grant funding received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2018-19) Budget Year (2019-20) 1st Subsequent Year (2020-21) 2nd Subsequent Year (2021-22)

955.521.9	14	
964.213.9		No
808,778.0		Yes
778.778.0	0 -3.71%	Yes

Explanation: (required if Yes) Boks and Supplies will be higher in 2019-2020 due to the sciece adoption purchased with carryover Lottery Funds. 2020-2021 do not include any carryover funds and are budgeted conservatively.

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Status

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

First Prior Year (2018-19) 3,951,358.10 Budget Year (2019-20) 3,434,828.01 -13.07% Yes 1st Subsequent Year (2020-21) 3,245,658.00 -5.51% Yes 2nd Subsequent Year (2021-22) 3,064,744.00 -5.57% Yes

Explanation: (required if Yes) Services and other are budgeted to decrease in each of the multi years. The substantial decrease in 2019-2020 is due to the reduction of costs related to the Oddstad Workforce Housing Project and Special Education Services.

Percent Change

Over Previous Year

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

Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2018-19)	5,863,613.77		
Budget Year (2019-20)	4,743,846.96	-19.10%	Not Met
1st Subsequent Year (2020-21)	4,743,846.00	0.00%	Met
2nd Subsequent Year (2021-22)	4,743,846.30	0.00%	Met

Amount

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2018-19) 4,906,880.04 Budget Year (2019-20) 4,399,041.99 -10.35% Not Met 1st Subsequent Year (2020-21) 4,054,436.00 -7.83% Not Met 2nd Subsequent Year (2021-22) 3.843.522.00 -5.20% Met

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

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

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

Explanation: Federal Revenue (linked from 6B

if NOT met)

Federal Revenues are budgeted conservatively, Actuals will be available in December 2019.

Explanation:

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

State Revenues declined significantly in 2019-2020 because 2018-2019 included one time funds (Low Performing Student Block Grant, Classified Employee Block Grant and Mandated Block Grant Discretionary Funds)

Explanation:

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

Other Local Revenues are budgeted conservatively. Grants are not included in the budget until actual receipt. The 2018-2019 school year included actual grant funding received.

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)

Boks and Supplies will be higher in 2019-2020 due to the sciece adoption purchased with carryover Lottery Funds. 2020-2021 do not include any carryover funds and are budgeted conservatively.

Explanation: Services and Other Exps (linked from 6B

if NOT met)

Services and other are budgeted to decrease in each of the multi years. The substantial decrease in 2019-2020 is due to the reduction of costs related to the Oddstad Workforce Housing Project and Special Education Services.

Status

Met

7. CRITERION: Facilities Maintenance

and Apportionments

(Line 1b, if line 1a is No)

c. Net Budgeted Expenditures and Other Financing Uses

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

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

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

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

1.	a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?				No
	b. Pass-through revenues and apportionme (Fund 10, resources 3300-3499 and 650	•	·	C Section 17070.75(b)(2)(D)	0.00
2.	Ongoing and Major Maintenance/Restricted	Maintenance Account			
	a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) h. Plus: Pass-through Revenues	32,893,569.29	3% Required	Rudgeted Contribution ¹	

Minimum Contribution

(Line 2c times 3%)

986,807.08

990,000.00

to the Ongoing and Major

Maintenance Account

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

32,893,569.29

		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)	N/A	

Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

¹ Fund 01, Resource 8150, Objects 8900-8999

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.

- 1. District's Available Reserve Amounts (resources 0000-1999)
 - a. Stabilization Arrangements (Funds 01 and 17, Object 9750)
 - b. Reserve for Economic Uncertainties
 - (Funds 01 and 17, Object 9789)
 - c. Unassigned/Unappropriated
 - (Funds 01 and 17, Object 9790)
 - d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
 - e. Available Reserves (Lines 1a through 1d)
- 2. Expenditures and Other Financing Uses
 - a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)
 - b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

District's Deficit Spending Standard Percen

- c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)
- 3. District's Available Reserve Percentage

(Line 1e divided by Line 2c)

Third Prior Year	Second Prior Year	First Prior Year	
(2016-17)	(2017-18)	(2018-19)	
0.00	0.00	0.00	
1,906,360.16	1,901,125.21	1,808,288.66	
.,,	1,000,000	1,200,200	
783,132.86	0.00	0.00	
0.00	0.00	0.00	
2,689,493.02	1,901,125.21	1,808,288.66	
31,304,967.17	31,698,017.58	32,608,772.05	
		0.00	
31,304,967.17	31,698,017.58	32,608,772.05	
8.6%	6.0%	5.5%	

Percentage Levels	
(Line 3 times 1/3):	2

2.9%		2.0%	1.8%
	¹ Available reserves are the unres	stricted amounts in the Stabilization Arrand	gement, Reserve for
	Economic Uncertainties, and Una	assigned/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

	Net Change in Unrestricted Fund Balance	Total Unrestricted Expenditures and Other Financing Uses	Deficit Spending Level (If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	(162,593.11)	21,585,820.64	0.8%	Met
Second Prior Year (2017-18)	(953,995.60)	22,174,362.29	4.3%	Not Met
First Prior Year (2018-19)	97,663.45	22,515,733.49	N/A	Met
Budget Year (2019-20) (Information only)	(71,307.40)	23,039,730.62		

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)

2017-2018 Deficit spending was due to spending one time discretionary funds received in prior years in addition to a structural deficit. The District has been making budget reductions to address the deficit spending.

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.

N/A

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

2,985

District's Fund Balance Standard Percentage Level:

1.0%

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.

1,129,234.00

1,273,127.71

	Unrestricted General Fur (Form 01, Line F1e, U	0 0	Beginning Fund Balance Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2016-17)	2,125,281.00	2,292,052.97	N/A	Met
Second Prior Year (2017-18)	2,035,138.00	2,129,459.86	N/A	Met

Second Prior Year (2017-18) First Prior Year (2018-19) Budget Year (2019-20) (Information only)

1,175,464.26

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)	

N/A			

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

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	D	istrict 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.

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	1st Subsequent Year	2nd Subsequent Year
	(2019-20)	(2020-21)	(2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	2,983	2,985	2,984
Subsequent Years, Form MYP, Line F2, if available.)			
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

4	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	
	Do you choose to exclude from the reserve calculation the bass-infolion funds distributed to SELPA members?	

If you are the SELPA AU and are excluding special education pass-through funds:

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

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

No

10B. Calculating the District's Reserve Standard

a. Enter the name(s) of the SELPA(s):

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.

- 1. Expenditures and Other Financing Uses
- (Fund 01, objects 1000-7999) (Form MYP, Line B11)
 2. Plus: Special Education Pass-through
- (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses
 (Line B1 plus Line B2)
- 4. Reserve Standard Percentage Level
- 5. Reserve Standard by Percent
 (Line B3 times Line B4)
- 6. Reserve Standard by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)
- 7. District's Reserve Standard (Greater of Line B5 or Line B6)

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
32,893,569.29	33,316,969.30	33,528,248.30
0.00	0.00	0.00
32,893,569.29 3%	33,316,969.30 3%	33,528,248.30 3%
986,807.08	999,509.08	1,005,847.45
0.00	0.00	0.00
986,807.08	999,509.08	1,005,847.45

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.

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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.

	re Amounts tricted resources 0000-1999 except Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
` 1.	General Fund - Stabilization Arrangements	,		,
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	1,194,320.31	1,140,526.31	1,298,203.31
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	352,160.95	355,000.00	360,000.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8.	District's Budgeted Reserve Amount			
	(Lines C1 thru C7)	1,546,481.26	1,495,526.31	1,658,203.31
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	4.70%	4.49%	4.95%
	District's Reserve Standard			
	(Section 10B, Line 7):	986,807.08	999,509.08	1,005,847.45
	Chabina	Mak	Mak	Mak

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:	N/A
(required if NOT met)	

SUPI	PLEMENTAL INFORMATION
DATA I	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?
1b.	If Yes, identify the liabilities and how they may impact the budget:
	N/A
S2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
S3.	Use of Ongoing Revenues for One-time Expenditures
1a.	Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? No
1b.	If Yes, identify the expenditures:
S4.	Contingent Revenues
1a.	Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?
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:

Status

S5. Contributions

Description / Fiscal Year

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

Percent Change

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.

Amount of Change

Projection

	s 0000-1999, Object 8980)			
rst Prior Year (2018-19)	(4,442,349.54)	(0.1.1.05.1.00)	7.70/	
udget Year (2019-20)	(4,098,298.26)	(344,051.28)	-7.7%	Met
st Subsequent Year (2020-21)	(4,159,068.00)	60,769.74	1.5%	Met
nd Subsequent Year (2021-22)	(4,294,017.00)	134,949.00	3.2%	Met
1b. Transfers In, General Fund *				
rst Prior Year (2018-19)	200,000.00			
udget Year (2019-20)	200,000.00	0.00	0.0%	Met
t Subsequent Year (2020-21)	0.00	(200,000.00)	-100.0%	Not Met
nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
rst Prior Year (2018-19)	56,000.00			
udget Year (2019-20)	56.000.00	0.00	0.0%	Met
t Subsequent Year (2020-21)	56,000.00	0.00	0.0%	Met
nd Subsequent Year (2021-22)	56,000.00	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	
nclude transfers used to cover operating deficits in either the general fund	d or any other fund			
Troude transfers used to cover operating denotes in clarer the general func	d of any other fund.			
5B. Status of the District's Projected Contributions, Transfers,	, and Capital Projects			
ATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for i	item 1d.			
·		subsequent fiscal years		
ATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for ital. MET - Projected contributions have not changed by more than the		subsequent fiscal years.		
· ·		subsequent fiscal years.		

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

Explanation: (required if NOT met)

(required if NOT met)

It is projected that \$200K will be needed from Fund 17 in order to meet the 3% reserve requirement in the General Fund for 2019-2020. No transfers are projected at thiis time for the subsequent years.

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

	Explanation: (required if NOT met)	N/A
1d.	NO - There are no capital pro	ojects that may impact the general fund operational budget.
	Project Information: (required if YES)	NONE
	(required in TEO)	

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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.

· Include multiyear commitme	enis, muiliyear c	debt agreements, and new program	ms or contracts	that result in long-i	term obligations.	
S6A. Identification of the Distric	t's Long-term	n Commitments				
DATA ENTRY: Click the appropriate b	outton in item 1	and enter data in all columns of ite	em 2 for applica	ble long-term com	mitments; there are no extractions in this	section.
Does your district have long- (If No, skip item 2 and Section			Yes			
If Yes to item 1, list all new ar than pensions (OPEB); OPEI			nnual debt serv	ice amounts. Do n	oot include long-term commitments for po	stemployment benefits other
Type of Commitment	# of Years Remaining	S/ Funding Sources (Reven		Object Codes Used	d For: bt Service (Expenditures)	Principal Balance as of July 1, 2019
Capital Leases	Remaining	T unumg Gourood (Neven	iucoj	20.	bt corvice (Experialtares)	uo or outy 1, 2010
Certificates of Participation						
General Obligation Bonds Supp Early Retirement Program State School Building Loans	30					53M
Compensated Absences	1 L0	CFF				180,000
Other Long-term Commitments (do no	ot include OPE	3):				
TOTAL:						180,000
Type of Commitment (continued)		Prior Year (2018-19) Annual Payment (P & I)	(201 Annual	et Year 9-20) Payment & 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 Supp Early Retirement Program State School Building Loans Compensated Absences		(r & t)	(F	α 1)	(F & I)	(F & I)
Other Long-term Commitments (conti	inuad):					
other Long-term Communents (Conti	indea).					
		1				
	al Payments:	0 (2040, 40)2		0	0	<u>0</u>
Has total annual p	payment increa	sed over prior year (2018-19)?	N	0	No	No

S6B. Comparison of the D	istrict's Annual Payments to	Prior Year Annual Payment					
DATA ENTRY: Enter an expla	nation if Yes.						
1a. No - Annual payments	1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.						
Explanation: (required if Yes to increase in tot annual payment	al						
S6C. Identification of Dec	eases to Funding Sources U	Jsed to Pay Long-term Commitments					
DATA ENTRY: Click the appro	priate Yes or No button in item 1;	if Yes, an explanation is required in item 2.					
Will funding sources u	sed to pay long-term commitment	ts 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	N/A						

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. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5) Yes For the district's OPEB: a. Are they lifetime benefits? Yes b. Do benefits continue past age 65? Yes 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: The District pays for single retiree health and dental covreage for up to 10 years after retirement. In addition, the District pays the Calpers minimum administrative fee for lifetime of the retiree. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method? Pay-as-you-go b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or Self-Insurance Fund Governmental Fund governmental fund 0 0 **OPEB Liabilities** a. Total OPEB liability 10,386,395.00

5. OPEB Contributions

or an actuarial valuation?

 OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement
 Method

e. If based on an actuarial valuation, indicate the date of the OPEB valuation

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- d. Number of retirees receiving OPEB benefits

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

d. Is total OPEB liability based on the district's estimate

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)	
1,946,293.00	1,946,293.00	1,946,293.00	
617,740.00	650,000.00	650,000.00	
600,000.00	650,000.00	650,000.00	
179	179	179	

0.00

10,386,395.00

Actuarial

July 2015

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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 applica	able items; there are no extractio	ns in this section.			
1.	Does your district operate any self-insurance programs such as workers' comemployee health and welfare, or property and liability? (Do not include OPEB covered in Section S7A) (If No, skip items 2-4)					
2.	Describe each self-insurance program operated by the district, including deta actuarial), and date of the valuation:	ills for each such as level of risk i	retained, funding approach, basis for valu	ation (district's estimate or		
	N/A					
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

CO.A.	superintendent.	Contilionted (Non-mo			·	
	Cost Analysis of District's Labor Agree ENTRY: Enter all applicable data items; the		magement) Employee	5		
2,,.		Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)		1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Numbe full-tim	er of certificated (non-management) e-equivalent (FTE) positions	155.9		157.9	157.9	157.9
Certifi 1.	cated (Non-management) Salary and Ber Are salary and benefit negotiations settled	=		No		
	If Yes, and have been	the corresponding public disclosure filed with the COE, complete question	documents ons 2 and 3.			
	If Yes, and have not be	the corresponding public disclosure een filed with the COE, complete que	documents estions 2-5.			
	If No, identi	fy the unsettled negotiations includir	ng any prior year unsettled	negotiations and	I then complete questions 6 and	7.
	Negotiation	s are still open for 2018-2019.				
Negoti 2a.	ations Settled Per Government Code Section 3547.5(a).	date of public disclosure board med	eting:]	
2b.	Per Government Code Section 3547.5(b), by the district superintendent and chief bu If Yes, date	•	ation:			
3.	Per Government Code Section 3547.5(c), to meet the costs of the agreement? If Yes, date	was a budget revision adopted 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 projections (MYPs)?	the budget and multiyear				
	Total cost o	One Year Agreement f salary settlement				
	% change i	n salary schedule from prior year or				
	Total cost o	Multiyear Agreement f salary settlement				
		n salary schedule from prior year text, such as "Reopener")				
	Identify the	source of funding that will be used to	o support multiyear salary	commitments:		

Negot	iations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	130,000		
		Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
7.	Amount included for any tentative salary schedule increases	0	(======================================	0
	· · · · · · · · · · · · · · · · · · ·			
C = -416	issted (Non-management) Health and Malford (HSM) Danafita	Budget Year	1st Subsequent Year	2nd Subsequent Year
Certif	icated (Non-management) Health and Welfare (H&W) Benefits	(2019-20)	(2020-21)	(2021-22)
1.	Are costs of H&W benefit changes included in the budget and MYPs?			v
2.	Total cost of H&W benefits	Yes	Yes 2.574.040	Yes 3,749,593
2. 3.	Percent of H&W cost paid by employer	3,239,820 97.0%	3,571,040 97.0%	97.0%
4.	Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%
٦.	1 crock projected change in right cost over phor year	3.0 %	3.0 %	3.0 /0
Certif	icated (Non-management) Prior Year Settlements			
Are ar	ny new costs from prior year settlements included in the budget?	No		
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			
		DudwatNasa	4-t Outron word Vone	On d. Outhornwent Vana
Contif	icated (Non-management) Stan and Column Adjustments	Budget Year	1st Subsequent Year	2nd Subsequent Year
Certif	icated (Non-management) Step and Column Adjustments	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
		(2019-20)	(2020-21)	(2021-22)
1.	Are step & column adjustments included in the budget and MYPs?	(2019-20) Yes	(2020-21) Yes	(2021-22) Yes
1. 2.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments	(2019-20) Yes 170,030	(2020-21) Yes 175,000	(2021-22) Yes 180,000
1.	Are step & column adjustments included in the budget and MYPs?	(2019-20) Yes	(2020-21) Yes	(2021-22) Yes
1. 2.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments	(2019-20) Yes 170,030	(2020-21) Yes 175,000	(2021-22) Yes 180,000
1. 2. 3.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments	(2019-20) Yes 170,030 2.0%	(2020-21) Yes 175,000 2.0%	Yes 180,000 2.0%
1. 2. 3.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2019-20) Yes 170,030 2.0% Budget Year	(2020-21) Yes 175,000 2.0% 1st Subsequent Year	Yes 180,000 2.0% 2nd Subsequent Year
1. 2. 3.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2019-20) Yes 170,030 2.0% Budget Year	(2020-21) Yes 175,000 2.0% 1st Subsequent Year	Yes 180,000 2.0% 2nd Subsequent Year
1. 2. 3. Certif	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs?	(2019-20) Yes 170,030 2.0% Budget Year (2019-20)	(2020-21) Yes 175,000 2.0% 1st Subsequent Year (2020-21)	Yes 180,000 2.0% 2nd Subsequent Year (2021-22)
1. 2. 3.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (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	(2019-20) Yes 170,030 2.0% Budget Year (2019-20)	(2020-21) Yes 175,000 2.0% 1st Subsequent Year (2020-21)	Yes 180,000 2.0% 2nd Subsequent Year (2021-22)
1. 2. 3. Certif	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs?	Yes 170,030 2.0% Budget Year (2019-20)	(2020-21) Yes 175,000 2.0% 1st Subsequent Year (2020-21)	Yes 180,000 2.0% 2nd Subsequent Year (2021-22)
1. 2. 3. Certif	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (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?	Yes 170,030 2.0% Budget Year (2019-20) Yes	(2020-21) Yes 175,000 2.0% 1st Subsequent Year (2020-21) No	Yes 180,000 2.0% 2nd Subsequent Year (2021-22) No
1. 2. 3. Certiff 1. 2. Certiff	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (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?	(2019-20) Yes 170,030 2.0% Budget Year (2019-20) Yes Yes	(2020-21) Yes 175,000 2.0% 1st Subsequent Year (2020-21) No Yes	Yes 180,000 2.0% 2nd Subsequent Year (2021-22) No
1. 2. 3. Certiff 1. 2. Certiff	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (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?	(2019-20) Yes 170,030 2.0% Budget Year (2019-20) Yes Yes	(2020-21) Yes 175,000 2.0% 1st Subsequent Year (2020-21) No Yes	Yes 180,000 2.0% 2nd Subsequent Year (2021-22) No
1. 2. 3. Certiff 1. 2. Certiff	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (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?	(2019-20) Yes 170,030 2.0% Budget Year (2019-20) Yes Yes	(2020-21) Yes 175,000 2.0% 1st Subsequent Year (2020-21) No Yes	Yes 180,000 2.0% 2nd Subsequent Year (2021-22) No
1. 2. 3. Certiff 1. 2. Certiff	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (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? icated (Non-management) - Other ther significant contract changes and the cost impact of each change (i.e., class	(2019-20) Yes 170,030 2.0% Budget Year (2019-20) Yes Yes	(2020-21) Yes 175,000 2.0% 1st Subsequent Year (2020-21) No Yes	Yes 180,000 2.0% 2nd Subsequent Year (2021-22) No
1. 2. 3. Certiff 1. 2. Certiff	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (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? icated (Non-management) - Other ther significant contract changes and the cost impact of each change (i.e., class	(2019-20) Yes 170,030 2.0% Budget Year (2019-20) Yes Yes	(2020-21) Yes 175,000 2.0% 1st Subsequent Year (2020-21) No Yes	Yes 180,000 2.0% 2nd Subsequent Year (2021-22) No
1. 2. 3. Certiff 1. 2. Certiff	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (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? icated (Non-management) - Other ther significant contract changes and the cost impact of each change (i.e., class	(2019-20) Yes 170,030 2.0% Budget Year (2019-20) Yes Yes	(2020-21) Yes 175,000 2.0% 1st Subsequent Year (2020-21) No Yes	Yes 180,000 2.0% 2nd Subsequent Year (2021-22) No
1. 2. 3. Certiff 1. 2. Certiff	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year icated (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? icated (Non-management) - Other ther significant contract changes and the cost impact of each change (i.e., class	(2019-20) Yes 170,030 2.0% Budget Year (2019-20) Yes Yes	(2020-21) Yes 175,000 2.0% 1st Subsequent Year (2020-21) No Yes	Yes 180,000 2.0% 2nd Subsequent Year (2021-22) No

S8B. (Cost Analysis of District's Labor Agr	eements - Classified (Non-man	nagement) Employees		
DATA	ENTRY: Enter all applicable data items; the	ere 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 130.0		130.0	130.0	130.0	
Classi 1.					
		the corresponding public disclosure een filed with the COE, complete qu			
			ng any prior year unsettled negoti	ations and then complete questions 6 and	17.
	Negotiation	ns for 2018-2019 are still open.			
<u>Vegoti</u> 2a.	ations Settled Per Government Code Section 3547.5(a) board meeting:	, date of public disclosure			
2b.	Per Government Code Section 3547.5(b) by the district superintendent and chief but If Yes, date	•	ration:		
3.	Per Government Code Section 3547.5(c) to meet the costs of the agreement? If Yes, date	, was a budget revision adopted of budget revision board adoption:			
4.	Period covered by the agreement:	Begin Date:	E	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 projections (MYPs)?	n the budget and multiyear			
	Total cost of	One Year Agreement of salary settlement			
		in salary schedule from prior year or Multiyear Agreement of salary settlement			
	% change	in salary schedule from prior year text, such as "Reopener")			
	Identify the	source of funding that will be used t	to support multiyear salary commi	tments:	
Negoti	ations Not Settled				
6.	Cost of a one percent increase in salary a	and statutory benefits	49,000 Budget Year	1st Subsequent Year	2nd Subsequent Year
7.	Amount included for any tentative salary	schedule increases	(2019-20)	(2020-21)	(2021-22)

Class	ified (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	1,019,893	1,070,888	1,124,432
3.	Percent of H&W cost paid by employer	75.0%	75.0%	75.0%
4.	Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%
Class	ified (Non-management) Prior Year Settlements			
Are ar	ry new costs from prior year settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs	No		
	If Yes, explain the nature of the new costs:			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Class	ified (Non-management) Step and Column Adjustments	(2019-20)	(2020-21)	(2021-22)
1. 2.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments	Yes 60,000	Yes	Yes 70,000
3.	Percent change in step & column over prior year	2.0%	2.0%	2.0%
Class	ified (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	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes
	ified (Non-management) - Other her significant contract changes and the cost impact of each change (i.e., hours NONE	s of employment, leave of absence, bo	nuses, etc.):	

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S8C. Cost Ana	lysis of District's Labor Ag	reements - Management/Superv	risor/Confidential Employees	3	
DATA ENTRY: E	nter all applicable data items; th	ere 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 20.0		20.0	20.0	20.0
Management/Su Salary and Bene	pervisor/Confidential fit Negotiations				
1. Are sala	ry and benefit negotiations settle	ed for the budget year?	No		
	If Yes, cor	mplete question 2.			
	If No, ider	ntify the unsettled negotiations including	ng any prior year unsettled negotia	ations and then complete questions 3 and	4.
	Negotiatio	ons are still open for 2018-2019.			
N 0.11		o the remainder of Section S8C.			
Negotiations Sett 2. Salary se	<u>led</u> ettlement:		Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	st of salary settlement included ns (MYPs)?	in the budget and multiyear	, ,		
	Total cost	of salary settlement			
		e in salary schedule from prior year er text, such as "Reopener")			
Negotiations Not	Settled				
	one percent increase in salary	and statutory benefits	32,000		
			Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
4. Amount	included for any tentative salary	schedule increases	0	0	0
_	pervisor/Confidential are (H&W) Benefits		Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are cost	s of H&W benefit changes inclu	ded in the hudget and MVPs?	Vr -	V	Ve -
	st of H&W benefits	ded in the budget and in 11 3:	Yes 297,126	Yes 300,000	Yes 300,000
	of H&W cost paid by employer		60.0%	60.0%	60.0%
4. Percent	projected change in H&W cost	over prior year	5.0%	5.0%	5.0%
Management/Su Step and Colum	pervisor/Confidential n Adjustments		Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are step	& column adjustments included	d in the budget and MYPs?	Yes	Yes	Yes
	tep and column adjustments		10,000	10,000	10,000
Percent	change in step & column over p	prior year	2.0%	2.0%	2.0%
_	pervisor/Confidential mileage, bonuses, etc.)		Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
				1	i l

Total cost of other benefits

1.

2.

Are costs of other benefits included in the budget and MYPs?

Percent change in cost of other benefits over prior year

Yes

0.0%

15,000

Yes

0.0%

15,000

Yes

0.0%

15,000

Pacifica Elementary San Mateo County

2019-20 July 1 Budget General Fund School District Criteria and Standards Review

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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.

 ${\sf DATA\ ENTRY:\ Click\ the\ appropriate\ Yes\ or\ No\ button\ in\ item\ 1,\ and\ enter\ the\ date\ in\ item\ 2.}$

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

Yes

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

Jun 05, 2019

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

Pacifica Elementary San Mateo County

2019-20 July 1 Budget General Fund School District Criteria and Standards Review

41 68932 0000000 Form 01CS

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

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No	
A2.	Is the system of personnel position control independent from the payroll system?	No	
А3.	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) 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?	No	
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No	
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Yes	
A 7.	Is the district's financial system independent of the county office system?	No	
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No	
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes	
Vhen p	providing comments for additional fiscal indicators, please include the item number applicable	le to each comment.	
	Comments: (optional)		

End of School District Budget Criteria and Standards Review

July 1 Budget 2019-20 Budget Cashflow Worksheet - Budget Year (1)

San Maleo County				Jasiliow Workshe	et - Budget Year (1)				FOIIII CAS
		Beginning								
	Object	Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH										
OF	JUNE									
A. BEGINNING CASH			2,120,011.00	1,584,163.00	(563,775.00)	(1,146,101.00)	(2,508,570.00)	(3,021,827.00)	1,354,385.00	(97,438.00)
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2.00	642,023.00	2,130,516.00	1,155,641.00	1,155,641.00	2,130,516.00	1,155,641.00	1,155,641.00
Property Taxes	8020-8079		0.00	115,658.00	42,125.00	0.00	745,985.00	4,125,558.00	22,556.00	45,885.00
Miscellaneous Funds	8080-8099						145,858.00	305,652.00	102,565.00	144,586.00
Federal Revenue	8100-8299		0.00	0.00	0.00	15,250.00	70,650.00	10,150.00	40,125.00	25,352.00
Other State Revenue	8300-8599		0.00	0.00	42,250.00	55,985.00	124,859.00	98,585.00	25,985.00	105,652.00
Other Local Revenue	8600-8799		80,450.00	45,859.00	55,985.00	135,256.00	88,985.00	605,658.00	55,985.00	85,985.00
Interfund Transfers In	8910-8929					200,000.00				
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			80,452.00	803,540.00	2,270,876.00	1,562,132.00	2,331,978.00	7,276,119.00	1,402,857.00	1,563,101.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		74,250.00	1,295,859.00	1,305,256.00	1,315,325.00	1,301,100.00	1,305,325.00	1,315,652.00	1,305,985.00
Classified Salaries	2000-2999		185,698.00	408,650.00	425,125.00	415,654.00	430,153.00	405,125.00	415,652.00	402,658.00
Employee Benefits	3000-3999		65,250.00	805,452.00	801,265.00	815,652.00	801,465.00	802,658.00	815,658.00	805,652.00
Books and Supplies	4000-4999		85,450.00	165,859.00	65,898.00	45,985.00	66,859.00	55,985.00	65,859.00	145,012.00
Services	5000-5999	•	205,652.00	275,658.00	255,658.00	275,985.00	245,658.00	255,658.00	241,859.00	278,985.00
Capital Outlay	6000-6599						,,			_: =,=====
Other Outgo	7000-7499							75,156.00		
Interfund Transfers Out	7600-7629	•				56,000.00		70,100.00		
All Other Financing Uses	7630-7699					00,000.00				
TOTAL DISBURSEMENTS	7000-7000		616,300.00	2,951,478.00	2,853,202.00	2,924,601.00	2,845,235.00	2,899,907.00	2,854,680.00	2,938,292.00
D. BALANCE SHEET ITEMS			010,000.00	2,001,470.00	2,000,202.00	2,324,001.00	2,040,200.00	2,000,007.00	2,004,000.00	2,330,232.00
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9320									
Other Current Assets	9330									
Deferred Outflows of Resources										
SUBTOTAL	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows	0500 0500									
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690						0.77	0.77		
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS	<u> </u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C +	- D)		(535,848.00)	(2,147,938.00)	(582,326.00)	(1,362,469.00)	(513,257.00)	4,376,212.00	(1,451,823.00)	(1,375,191.00)
F. ENDING CASH (A + E)			1,584,163.00	(563,775.00)	(1,146,101.00)	(2,508,570.00)	(3,021,827.00)	1,354,385.00	(97,438.00)	(1,472,629.00)
G. ENDING CASH, PLUS CASH										
ACCRUALS AND ADJUSTMENTS										

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County	1		Od3iiiow v	Worksheet Baage	t real (1)		1		
	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH			<u> </u>						
OF	JUNE								
A. BEGINNING CASH		(1,472,629.00)	(1,437,867.00)	1,835,610.00	1,222,763.48				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,130,516.00	1,155,641.00	1,797,673.00	2,130,516.00			16,739,967.00	16,739,967.00
Property Taxes	8020-8079		4,112,225.00	71,225.00				9,281,217.00	9,281,217.0
Miscellaneous Funds	8080-8099	0.00	625,658.00	0.00	97,982.24			1,422,301.24	1,422,301.2
Federal Revenue	8100-8299	104,652.00	35,985.00	45,856.00	245,859.00	173,140.00		767,019.00	767,019.0
Other State Revenue	8300-8599	45,154.00	25,985.00	156,405.48	1,125,652.00	95,458.00		1,901,970.48	1,901,970.4
Other Local Revenue	8600-8799	615,985.00	45,859.00	155,985.00	45,985.00	56,880.48		2,074,857.48	2,074,857.4
Interfund Transfers In	8910-8929							200,000.00	200,000.00
All Other Financing Sources	8930-8979							0.00	0.0
TOTAL RECEIPTS		2,896,307.00	6,001,353.00	2,227,144.48	3,645,994.24	325,478.48	0.00	32,387,332.20	32,387,332.20
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,305,658.00	1,230,256.00	1,305,600.00	12,998.30	39,103.00		13,112,367.30	13,112,367.30
Classified Salaries	2000-2999	420,125.00	405,325.00	415,652.00	285,658.00	68,337.00		4,683,812.00	4,683,812.00
Employee Benefits	3000-3999	804,652.00	810,658.00	806,859.00	1,245,985.00	1,097,142.00		10,478,348.00	10,478,348.00
Books and Supplies	4000-4999	75,985.00	45,985.00	65,895.00	15,652.00	63,789.98		964,213.98	964,213.98
Services	5000-5999	255,125.00	235,652.00	245,985.00	265,856.00	397,097.01		3,434,828.01	3,434,828.0
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499				88,844.00			164,000.00	164,000.00
Interfund Transfers Out	7600-7629							56,000.00	56,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		2,861,545.00	2,727,876.00	2,839,991.00	1,914,993.30	1,665,468.99	0.00	32,893,569.29	32,893,569.29
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
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			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating		3.00			3.00				
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS	55.5	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C -	+ D)	34,762.00	3,273,477.00	(612,846.52)	1,731,000.94	(1,339,990.51)	0.00	(506,237.09)	(506,237.09
F. ENDING CASH (A + E)		(1,437,867.00)	1,835,610.00	1,222,763.48	2,953,764.42	(1,000,000,01)	3.00	(000,201.00)	(000,201.00
G. ENDING CASH, PLUS CASH		(1,101,001.00)	1,000,010.00	1,222,700.40	2,000,701.12				
ACCRUALS AND ADJUSTMENTS								1,613,773.91	
								1,010,770.01	

July 1 Budget 2019-20 Budget Cashflow Worksheet - Budget Year (2)

San Maleo County				Casillow Workshe	et - Budget fear (2)				FOIIII CAS
		Beginning Balances								
	Object	(Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH			•	•	·				•	•
OF A. BEGINNING CASH	JUNE		2,953,764.42	2,938,350.42	926,738.42	496,607.42	(1,025,763.58)	(1,539,816.58)	2,751,420.42	1,283,918.42
B. RECEIPTS				_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	,	(1)1=1)111111	(1)		.,
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		678,098.00	678,098.00	2,194,798.00	1,220,575.00	1,220,575.00	2,194,798.00	1,220,575.00	1,220,575.00
Property Taxes	8020-8079	•	0.00	105,252.00	40,150.00	0.00	750,452.00	4,122,500.00	25,652.00	42,658.00
Miscellaneous Funds	8080-8099	•	0.00	100,202.00	10,100.00	15,250.00	70,650.00	310,652.00	165,859.00	144,500.00
Federal Revenue	8100-8299					10,500.00	75,650.00	10,200.00	40,150.00	106,450.00
Other State Revenue	8300-8599	•	0.00	0.00	55,985.00	25,852.00	88,900.00	45,125.00	55,900.00	85,985.00
Other Local Revenue	8600-8799	•	105,200.00	55,250.00	165,200.00	104,522.00	88,500.00	610,255.00	55,685.00	45,859.00
Interfund Transfers In	8910-8929		100,200.00	00,200.00	100,200.00	101,022.00	33,333.33	010,200.00	00,000.00	10,000.00
All Other Financing Sources	8930-8979	•								
TOTAL RECEIPTS	0330-0373	•	783,298.00	838,600.00	2,456,133.00	1,376,699.00	2,294,727.00	7,293,530.00	1,563,821.00	1,646,027.00
C. DISBURSEMENTS		<u> </u>	100,200.00	000,000.00	2,400,100.00	1,070,000.00	2,204,121.00	7,230,000.00	1,000,021.00	1,040,027.00
Certificated Salaries	1000-1999	•	85,985.00	1,298,658.00	1,299,525.00	1,305,652.00	1,325,985.00	1,302,451.00	1,325,652.00	1,304,588.00
Classified Salaries	2000-1999		145,855.00	405,352.00	451,525.00	405,658.00	425,500.00	455,666.00	465,800.00	405,658.00
Employee Benefits	3000-2999		155,250.00	815,225.00	825,600.00	811,255.00	825,652.00	845,600.00	825,655.00	830,125.00
Books and Supplies	4000-4999		155,822.00	25,652.00	11,025.00	105,255.00	25,985.00	36,968.00	158,558.00	22,500.00
Services	5000-5999		255,800.00	305,325.00	298,589.00	215,250.00	205,658.00	275,658.00	255,658.00	254,856.00
Capital Outlay	6000-6599	-	255,600.00	303,323.00	290,369.00	215,250.00	205,056.00	275,056.00	255,056.00	234,630.00
Other Outgo		-						05.050.00		
Interfund Transfers Out	7000-7499					EG 000 00		85,950.00		
	7600-7629	-				56,000.00				
All Other Financing Uses TOTAL DISBURSEMENTS	7630-7699	-	700 740 00	2 050 242 00	2 000 004 00	2 000 070 00	2 000 700 00	2 000 002 00	2 024 222 00	0.047.707.00
D. BALANCE SHEET ITEMS			798,712.00	2,850,212.00	2,886,264.00	2,899,070.00	2,808,780.00	3,002,293.00	3,031,323.00	2,817,727.00
# I										
Assets and Deferred Outflows	0444 0400									
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				2.22	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690								2	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS	<u> </u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C +	- D)		(15,414.00)	(2,011,612.00)	(430,131.00)	(1,522,371.00)	(514,053.00)	4,291,237.00	(1,467,502.00)	(1,171,700.00)
F. ENDING CASH (A + E)			2,938,350.42	926,738.42	496,607.42	(1,025,763.58)	(1,539,816.58)	2,751,420.42	1,283,918.42	112,218.42
G. ENDING CASH, PLUS CASH										
ACCRUALS AND ADJUSTMENTS										

County	1		Oddinow	Workshoot Budge	ot rear (2)				
	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH									
OF	JUNE								
A. BEGINNING CASH		112,218.42	94,186.42	3,455,415.42	2,364,744.42				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,194,798.00	1,220,575.00	1,217,199.00	2,194,798.00			17,455,462.00	17,455,462.00
Property Taxes	8020-8079	15,415.00	4,051,255.00	127,883.00	0.00			9,281,217.00	9,281,217.00
Miscellaneous Funds	8080-8099	0.00	620,660.00	0.00	134,730.00			1,462,301.00	1,462,301.00
Federal Revenue	8100-8299	36,985.00	45,658.00	185,985.00	105,325.00	150,116.00		767,019.00	767,019.00
Other State Revenue	8300-8599	46,858.00	165,400.00	155,250.00	1,135,252.00	41,463.00		1,901,970.00	1,901,970.00
Other Local Revenue	8600-8799	635,252.00	55,856.00	65,900.00	45,852.00	41,526.00		2,074,857.00	2,074,857.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		2,929,308.00	6,159,404.00	1,752,217.00	3,615,957.00	233,105.00	0.00	32,942,826.00	32,942,826.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,305,652.00	1,325,625.00	1,336,405.00	105,350.00	42,524.00		13,364,052.00	13,364,052.00
Classified Salaries	2000-2999	455,658.00	425,985.00	405,325.00	205,431.00	85,656.00		4,739,069.00	4,739,069.00
Employee Benefits	3000-3999	825,120.00	815,255.00	845,200.00	1,405,250.00	1,084,225.00		10,909,412.00	10,909,412.00
Books and Supplies	4000-4999	105,252.00	25,652.00	10,100.00	65,685.00	60,324.00		808,778.00	808,778.00
Services	5000-5999	255,658.00	205,658.00	245,858.00	255,858.00	230,832.00		3,260,658.00	3,260,658.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499				138,050.00			224,000.00	224,000.00
Interfund Transfers Out	7600-7629							56,000.00	56,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		2,947,340.00	2,798,175.00	2,842,888.00	2,175,624.00	1,503,561.00	0.00	33,361,969.00	33,361,969.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310					233,105.00		233,105.00	
Stores	9320					,		0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	233,105.00	0.00	233,105.00	
Liabilities and Deferred Inflows		3.33	3,33	3.33	3.00		3.00	===,	
Accounts Payable	9500-9599					1,528,095.40		1,528,095.40	
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	0000	0.00	0.00	0.00	0.00	1,528,095.40	0.00	1,528,095.40	
Nonoperating		3.33	0.00	3.30	0.50	.,525,555.40	3.00	.,520,500.70	
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS	33.0	0.00	0.00	0.00	0.00	(1,294,990.40)	0.00	(1,294,990.40)	
E. NET INCREASE/DECREASE (B - C -	- D)	(18,032.00)	3,361,229.00	(1,090,671.00)	1,440,333.00	(2,565,446.40)	0.00	(1,714,133.40)	(419,143.00)
F. ENDING CASH (A + E)	<i>-</i> ,	94,186.42	3,455,415.42	2,364,744.42	3,805,077.42	(2,000,440.40)	0.00	(1,714,100.40)	(=13,1=3.00)
		34,100.42	0,400,410.42	2,504,144.42	3,000,077.42				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1 220 624 02	
ACCITUALS AND ADJUSTIVIENTS								1,239,631.02	

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	,	Official				
		2019-20	%		%	
		Budget	Change	2020-21	Change	2021-22
Description	Object Codes	(Form 01) (A)	(Cols. C-A/A)	Projection (C)	(Cols. E-C/C) (D)	Projection (E)
Description		(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C current year - Column A - is extracted)	and E;					
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	25,981,184.00	2.91%	26,736,679.00	2.95%	27,524,778.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	538,087.48	0.00%	538,087.00	0.00%	538,087.00
Other Local Revenues Other Financing Sources	8600-8799	347,450.00	0.00%	347,450.00	0.00%	347,450.00
a. Transfers In	8900-8929	200,000.00	-100.00%	0.00	0.00%	0.0
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.0
c. Contributions	8980-8999	(4,098,298.26)	1.48%	(4,159,068.00)	3.24%	(4,294,017.00
6. Total (Sum lines A1 thru A5c)		22,968,423.22	2.15%	23,463,148.00	2.78%	24,116,298.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,645,628.00		10,805,312.00
b. Step & Column Adjustment				159,684.00		162,080.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,645,628.00	1.50%	10,805,312.00	1.50%	10,967,392.00
2. Classified Salaries		,		, ,		,,
a. Base Salaries				2,825,314.00		2,867,694.00
b. Step & Column Adjustment				42,380.00	-	43,015.00
c. Cost-of-Living Adjustment				0.00	-	0.00
d. Other Adjustments				0.00	-	0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,825,314.00	1.50%	2,867,694.00	1.50%	2,910,709.00
3. Employee Benefits	3000-3999	7,443,147.00	4.18%	7,754,295.00	2.61%	7,956,879.00
Books and Supplies	4000-4999	428,670.26	0.00%	428,670.00	0.00%	428,670.00
**	#	•		The state of the s	2.12%	,
5. Services and Other Operating Expenditures	5000-5999	1,637,371.36	-2.20%	1,601,371.00		1,635,371.00
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	6,000.00	0.00%	6,000.00	0.00%	6,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,400.00)	0.00%	(2,400.00)	0.00%	(2,400.00
9. Other Financing Uses	7(00.7(20	56,000,00	0.000/	56,000,00	0.000/	56,000,00
a. Transfers Out b. Other Uses	7600-7629 7630-7699	56,000.00 0.00	0.00% 0.00%	56,000.00	0.00% 0.00%	56,000.00
10. Other Adjustments (Explain in Section F below)	7030-7077	0.00	0.0070	0.00	0.0070	0.00
11. Total (Sum lines B1 thru B10)		23,039,730.62	2.07%	23,516,942.00	1.88%	23,958,621.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		25,057,750.02	2.0770	25,510,742.00	1.0070	25,756,021.00
(Line A6 minus line B11)		(71,307.40)		(53,794.00)		157,677.00
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		1,273,127.71		1,201,820.31		1,148,026.31
Feet Beginning Fund Balance (Sum lines C and D1)	<u> </u>	1,201,820.31		1,148,026.31	-	1,305,703.31
- · · · · · · · · · · · · · · · · · · ·		1,201,020.51		1,140,020.51	L	1,505,705.51
3. Components of Ending Fund Balance	9710-9719	7,500.00		7,500.00		7,500.00
a. Nonspendable		7,500.00		/,500.00		/,500.00
b. Restricted	9740		L			
c. Committed	0750					
1. Stabilization Arrangements	9750	0.00			_	
2. Other Commitments	9760	0.00			_	
d. Assigned	9780	0.00			Г	
e. Unassigned/Unappropriated	_					
Reserve for Economic Uncertainties	9789	1,194,320.31		1,140,526.31		1,298,203.3
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,201,820.31		1,148,026.31		1,305,703.31

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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	1,194,320.31		1,140,526.31		1,298,203.31
c. Unassigned/Unappropriated (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)	9790	0.00		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	352,160.95		355,000.00		360,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,546,481.26		1,495,526.31		1,658,203.31

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.

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		2019-20 Budget	% Change	2020-21	% Change	2021-22
	Object	(Form 01)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E	,					
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES 1. LCFF/Revenue Limit Sources	8010-8099	1,462,301.24	0.00%	1,462,301.00	0.00%	1,462,301.00
2. Federal Revenues	8100-8299	767,019.00	0.00%	767,019.00	0.00%	767,019.00
3. Other State Revenues	8300-8599	1,363,883.00	0.00%	1,363,883.00	0.00%	1,363,883.00
4. Other Local Revenues	8600-8799	1,727,407.48	0.00%	1,727,407.00	0.00%	1,727,407.30
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	4,098,298.26	1.48%	4,159,068.00	3.24%	4,294,017.00
6. Total (Sum lines A1 thru A5c)		9,418,908.98	0.65%	9,479,678.00	1.42%	9,614,627.30
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				2,466,739.30		2,558,740.30
b. Step & Column Adjustment				37,001.00		38,381.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				55,000.00		(55,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,466,739.30	3.73%	2,558,740.30	-0.65%	2,542,121.30
2. Classified Salaries						
a. Base Salaries				1,858,498.00		1,871,375.00
b. Step & Column Adjustment				27,877.00		28,071.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(15,000.00)		(45,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,858,498.00	0.69%	1,871,375.00	-0.90%	1,854,446.00
3. Employee Benefits	3000-3999	3,035,201.00	3.95%	3,155,117.00	1.52%	3,203,179.00
4. Books and Supplies	4000-4999	535,543.72	-29.02%	380,108.00	-7.89%	350,108.00
5. Services and Other Operating Expenditures	5000-5999	1,797,456.65	-8.52%	1,644,287.00	-13.07%	1,429,373.00
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	158,000.00	18.99%	188,000.00	0.00%	188,000.00
Other Outgo - Transfers of Indirect Costs Other Financing Uses	7300-7399	2,400.00	0.00%	2,400.00	0.00%	2,400.00
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		9,853,838.67	-0.55%	9,800,027.30	-2.35%	9,569,627.30
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(434,929.69)		(320,349.30)		45,000.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		846,883.70		411,954.01		91,604.71
2. Ending Fund Balance (Sum lines C and D1)		411,954.01		91,604.71		136,604.71
Components of Ending Fund Balance Nonspendable	9710-9719	0.00				
b. Restricted	9710-9719	411,954.01		91,604.71		136,604.71
c. Committed	2/ 4 0	411,934.01		71,004.71		130,004./1
Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780 9780					
e. Unassigned/Unappropriated	7/80					
Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance	7770	3.00		3.00		3.00
(Line D3f must agree with line D2)		411,954.01		91,604.71		136,604.71
(2.110 D31 must ugree with fille D2)		111,/27.01		/1,00 т ./1		150,007./1

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. ASSUMPTION	
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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.

B1d Other Adj in 2020-20 and 2021-22 represent one time expenditures for PD. B2d Other Adj in 2020-21 represent reductions in staffing and reductions in one time costs for PD.

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	Unrestric	ted/Restricted				
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	27,443,485.24	2.75%	28,198,980.00	2.79%	28,987,079.00
2. Federal Revenues	8100-8299	767,019.00	0.00%	767,019.00	0.00%	767,019.00
3. Other State Revenues	8300-8599	1,901,970.48	0.00%	1,901,970.00	0.00%	1,901,970.00
4. Other Local Revenues	8600-8799	2,074,857.48	0.00%	2,074,857.00	0.00%	2,074,857.30
5. Other Financing Sources						
a. Transfers In	8900-8929	200,000.00	-100.00% 0.00%	0.00	0.00% 0.00%	0.00
b. Other Sources c. Contributions	8930-8979 8980-8999	0.00	0.00%	0.00	0.00%	0.00
	8980-8999	32,387,332.20	1.72%	32,942,826.00	2.39%	33,730,925.30
6. Total (Sum lines A1 thru A5c)		32,387,332.20	1./2%	32,942,826.00	2.39%	33,/30,925.30
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries				42.442.267.20		42.264.052.20
a. Base Salaries			_	13,112,367.30	_	13,364,052.30
b. Step & Column Adjustment			_	196,685.00	_	200,461.00
c. Cost-of-Living Adjustment			-	0.00	_	0.00
d. Other Adjustments				55,000.00		(55,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,112,367.30	1.92%	13,364,052.30	1.09%	13,509,513.30
Classified Salaries						
a. Base Salaries				4,683,812.00		4,739,069.00
b. Step & Column Adjustment				70,257.00		71,086.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(15,000.00)		(45,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,683,812.00	1.18%	4,739,069.00	0.55%	4,765,155.00
3. Employee Benefits	3000-3999	10,478,348.00	4.11%	10,909,412.00	2.30%	11,160,058.00
Books and Supplies	4000-4999	964,213.98	-16.12%	808,778.00	-3.71%	778,778.00
Services and Other Operating Expenditures	5000-5999	3,434,828.01	-5.51%	3,245,658.00	-5.57%	3,064,744.00
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	164,000.00	18.29%	194,000.00	0.00%	194,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses	7300-7377	0.00	0.0070	0.00	0.0070	0.00
a. Transfers Out	7600-7629	56,000.00	0.00%	56,000.00	0.00%	56,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments	, , , , , , , , ,		7,707,7	0.00	***************************************	0.00
11. Total (Sum lines B1 thru B10)		32,893,569.29	1.29%	33,316,969.30	0.63%	33,528,248.30
C. NET INCREASE (DECREASE) IN FUND BALANCE		32,073,007.27	1.2570	33,310,303.30	0.0370	33,020,210.30
(Line A6 minus line B11)		(506,237.09)		(374,143.30)		202,677.00
D. FUND BALANCE		(500,257.07)		(371,113.30)		202,077.00
Net Beginning Fund Balance (Form 01, line F1e)		2,120,011.41		1,613,774.32		1,239,631.02
Ending Fund Balance (Sum lines C and D1)		1,613,774.32	-	1,239,631.02	-	1,442,308.02
Components of Ending Fund Balance		1,015,774.52	-	1,239,031.02	-	1,442,308.02
a. Nonspendable	9710-9719	7,500.00		7,500.00		7,500.00
b. Restricted	9740	411,954.01	-	91,604.71	-	136,604.71
c. Committed		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		21,001.71		
Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	1,194,320.31		1,140,526.31		1,298,203.31
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,613,774.32		1,239,631.02		1,442,308.02

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	3•					
Description	Object	2019-20 Budget (Form 01)	% Change (Cols. C-A/A)	2020-21 Projection	Change (Cols. E-C/C)	2021-22 Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
E. AVAILABLE RESERVES						
1. General Fund	0750	0.00		0.00		0.00
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,194,320.31		1,140,526.31		1,298,203.31
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances	0.00			0.00		
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)	0750	0.00		0.00		0.00
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	352,160.95		355,000.00		360,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,546,481.26 4.70%		1,495,526.31 4.49%		1,658,203.31 4.95%
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.70%		4.49%		4.95%
F. RECOMMENDED RESERVES						
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?	No					
b. If you are the SELPA AU and are excluding special						
education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
1. Enter the name(s) of the SEET A(s).						
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		0.00		*****		
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 p	projections)	2,983.37		2,985.37		2,984.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		32,893,569.29		33,316,969.30		33,528,248.30
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)		32,893,569.29		33,316,969.30		33,528,248.30
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		986,807.08		999,509.08		1,005,847.45
f. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		986,807.08		999,509.08		1,005,847.45

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an Maleo County	2018-	19 Estimated	Actuals	2	019-20 Budge	<u>-form</u>
	2010	10 20111114104	71014410	Estimated P-2		
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
A DISTRICT						
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)	2,985.11	2,985.11	2,985.11	2,983.37	2,983.37	2,983.37
2. Total Basic Aid Choice/Court Ordered	2,000.11	2,000.11	2,000.11	2,000.01	2,000.07	2,000.01
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)	2,985.11	2,985.11	2,985.11	2,983.37	2,983.37	2,983.37
5. District Funded County Program ADA	,	,	,	,	,	, , , , , , , , , , , , , , , , , , , ,
a. County Community Schools						
b. Special Education-Special Day Class	2.00	2.00	2.00	2.00	2.00	2.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs:						
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools						
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA						
(Sum of Lines A5a through A5f)	2.00	2.00	2.00	2.00	2.00	2.00
6. TOTAL DISTRICT ADA						
(Sum of Line A4 and Line A5g)	2,987.11	2,987.11	2,987.11	2,985.37	2,985.37	2,985.37
7. Adults in Correctional Facilities						
8. Charter School ADA						
(Enter Charter School ADA using						
Tab C. Charter School ADA)						

Page 1 of 1

			FOR ALL FUND					
Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND		-100	. 555	. 555				
Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	(2,400.00)	0.00	0.00	200,000.00	56,000.00		
09 CHARTER SCHOOLS SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail Fund Reconciliation 10 SPECIAL EDUCATION PASS-THROUGH FUND					0.00	0.00		
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 Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00		
12 CHILD DEVELOPMENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00		
13 CAFETERIA SPECIAL REVENUE FUND Expenditure Detail Other Sources/Uses Detail	2,400.00	0.00	0.00	0.00	56,000.00	0.00		
Fund Reconciliation 14 DEFERRED MAINTENANCE FUND Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation 15 PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY Expenditure Detail								
Other Sources/Uses Detail Fund Reconciliation 18 SCHOOL BUS EMISSIONS REDUCTION FUND Expenditure Detail	0.00	0.00			0.00	200,000.00		
Other Sources/Uses Detail Fund Reconciliation 19 FOUNDATION SPECIAL REVENUE FUND Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS	0.00	0.00	0.00	0.00		0.00		
Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 21 BUILDING FUND					0.00	0.00		
Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 25 CAPITAL FACILITIES FUND	0.00	0.00			0.00	0.00		
Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00	0.00		
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00	0.00		
35 COUNTY SCHOOL FACILITIES FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00	0.00		
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail	0.00	0.00			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 Fund Reconciliation 53 TAX OVERRIDE FUND Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation 56 DEBT SERVICE FUND Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation 57 FOUNDATION PERMANENT FUND					0.00	0.00		
Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 61 CAFETERIA ENTERPRISE FUND	0.00	0.00	0.00	0.00		0.00		
Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00		

			FOR ALL FUNDS	5				
Description	Direct Costs Transfers In 5750	s - Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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		ı						
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	I				0.00	0.00		
Fund Reconciliation		ı						
66 WAREHOUSE REVOLVING FUND		ı I						
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation		ı						
67 SELF-INSURANCE FUND		ı						
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		ı			0.00			
Fund Reconciliation		ı I						
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND		ı I						
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	2,400.00	(2,400.00)	0.00	0.00	256,000.00	256,000.00		

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July 1 Budget 2019-20 Budget Technical Review Checks

Pacifica Elementary

San Mateo 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)
- Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid.

PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.

PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCExOBJECTB - (0) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332.

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73.

PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73.

PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications.

PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.

PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 011) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided.

PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided.

PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided.

PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved.

PASSED

Checks Completed.

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July 1 Budget 2018-19 Estimated Actuals Technical Review Checks

Pacifica Elementary

San Mateo 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)
- Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid.

PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.

PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCExOBJECTB - (0) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332.

PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).

PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.

PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350)
must net to zero for all funds.
PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. $\underline{\text{PASSED}}$

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

- CONTRIB-UNREST-REV (F) Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED
- CONTRIB-RESTR-REV (F) Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

 PASSED
- EPA-CONTRIB (F) There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

 PASSED
- LOTTERY-CONTRIB (F) There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

 PASSED
- PASS-THRU-REV=EXP (W) Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource.

 PASSED
- SE-PASS-THRU-REVENUE (W) Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

 PASSED
- EXCESS-ASSIGN-REU (F) Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73).

 PASSED
- UNASSIGNED-NEGATIVE (F) Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73.

 PASSED
- UNR-NET-POSITION-NEG (F) Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73.

 PASSED
- RS-NET-POSITION-ZERO (F) Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73.

 PASSED
- EFB-POSITIVE (W) All ending fund balances (Object 979Z) should be positive by resource, by fund.

 PASSED
- OBJ-POSITIVE (W) All applicable objects should have a positive balance by resource, by fund. PASSED
- REV-POSITIVE (W) Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

 PASSED
- EXP-POSITIVE (W) Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

 PASSED
- AR-AP-POSITIVE (W) Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.

 PASSED
- CEFB-POSITIVE (F) Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

 PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative.

PASSED

DEBT-ACTIVITY - (0) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 011) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided.

PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.