

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Estimated Actuals	2019-20 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund	G	G
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund		
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		
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
53	Tax Override Fund		
	Debt Service Fund	G	G
	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SFA	Special Education Revenue Allocations		
S	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Estimated Actuals	2019-20 Budget
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	100,433,314.00	4,411,566.00	104,844,880.00	103,337,643.00	5,048,491.00	108,386,134.00	3.4%
2) Federal Revenue		8100-8299	31,119,676.00	10,489,676.00	41,609,352.00	18,313,368.00	19,539,006.00	37,852,374.00	-9.0%
3) Other State Revenue		8300-8599	4,020,028.00	28,089,271.00	32,109,299.00	3,100,594.00	12,000,351.00	15,100,945.00	-53.0%
4) Other Local Revenue		8600-8799	50,918,700.00	42,075,491.00	92,994,191.00	51,122,645.00	44,036,721.00	95,159,366.00	2.3%
5) TOTAL REVENUES			186,491,718.00	85,066,004.00	271,557,722.00	175,874,250.00	80,624,569.00	256,498,819.00	-5.5%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	30,160,810.00	17,387,786.00	47,548,596.00	31,503,934.00	18,004,507.00	49,508,441.00	4.1%
2) Classified Salaries		2000-2999	32,790,116.00	21,909,626.00	54,699,742.00	34,940,216.00	21,416,899.00	56,357,115.00	3.0%
3) Employee Benefits		3000-3999	28,641,503.00	22,562,571.00	51,204,074.00	31,089,805.00	23,287,461.00	54,377,266.00	6.2%
4) Books and Supplies		4000-4999	5,367,165.00	3,749,867.00	9,117,032.00	9,034,733.00	6,563,577.00	15,596,310.00	71.1%
5) Services and Other Operating Expenditures		5000-5999	25,991,254.00	9,351,623.00	35,342,877.00	27,272,382.00	16,412,416.00	43,684,798.00	23.6%
6) Capital Outlay		6000-6999	2,023,194.00	781,999.00	2,805,193.00	2,814,000.00	10,000.00	2,824,000.00	0.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	44,747,945.00	1,361,578.00	46,109,523.00	37,826,490.00	15,000.00	37,841,490.00	-17.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(8,514,382.00)	6,156,289.00	(2,358,093.00)	(9,099,518.00)	6,428,120.00	(2,671,398.00)	13.3%
9) TOTAL EXPENDITURES			161,207,605.00	83,261,339.00	244,468,944.00	165,382,042.00	92,137,980.00	257,520,022.00	5.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			25,284,113.00	1,804,665.00	27,088,778.00	10,492,208.00	(11,513,411.00)	(1,021,203.00)	-103.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	301,142.00	980,735.00	1,281,877.00	856,143.00	980,735.00	1,836,878.00	43.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,320,715.00)	9,320,715.00	0.00	(10,642,098.00)	10,642,098.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(9,621,857.00)	8,339,980.00	(1,281,877.00)	(11,498,241.00)	9,661,363.00	(1,836,878.00)	43.3%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,662,256.00	10,144,645.00	25,806,901.00	(1,006,033.00)	(1,852,048.00)	(2,858,081.00)	-111.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	131,155,372.00	32,864,176.00	164,019,548.00	146,817,628.00	43,008,821.00	189,826,449.00	15.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			131,155,372.00	32,864,176.00	164,019,548.00	146,817,628.00	43,008,821.00	189,826,449.00	15.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			131,155,372.00	32,864,176.00	164,019,548.00	146,817,628.00	43,008,821.00	189,826,449.00	15.7%
2) Ending Balance, June 30 (E + F1e)			146,817,628.00	43,008,821.00	189,826,449.00	145,811,595.00	41,156,773.00	186,968,368.00	-1.5%
Components of Ending Fund Balance									
a) Nonspendable			70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	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	43,008,821.00	43,008,821.00	0.00	41,156,773.00	41,156,773.00	-4.3%
c) Committed			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			52,657,268.00	0.00	52,657,268.00	39,664,727.00	0.00	39,664,727.00	-24.7%
Reserve for LCFF Supplemental & Cont	0000	9780				8,429,571.00		8,429,571.00	
Mandated Costs	0000	9780				4,331,454.00		4,331,454.00	
COE LCAP Support & Approval	0000	9780				3,676,689.00		3,676,689.00	
OCDE ERATE	0000	9780				3,329,828.00		3,329,828.00	
Medical Administrative Activities (MAA)	0000	9780				2,347,865.00		2,347,865.00	
CTep (ROP) Tier III	0000	9780				812,324.00		812,324.00	
EISS Workshops	0000	9780				782,129.00		782,129.00	
Reserve for Outdated Checks	0000	9780				770,728.00		770,728.00	
Various Other Designated Programs	0000	9780				675,015.00		675,015.00	
Medi-Cal Reimbursement	0000	9780				462,953.00		462,953.00	
Time & Attendance	0000	9780				459,531.00		459,531.00	
Information Technology Imaging Service	0000	9780				391,006.00		391,006.00	
Various Workshop and Trainings	0000	9780				354,741.00		354,741.00	
General Liability Ins	0000	9780				235,104.00		235,104.00	

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Special Schools Tier III	0000	9780					149,852.00		149,852.00	
College and Career Readiness Consorti	0000	9780					131,086.00		131,086.00	
Information Technology Bi-Tech	0000	9780					124,767.00		124,767.00	
Special Education JPA	0000	9780					117,569.00		117,569.00	
Instructional Materials Lottery	1100	9780					11,671,744.00		11,671,744.00	
CTEp (ROP) Lottery	1100	9780					382,718.00		382,718.00	
College & Career Preparatory Academy	1100	9780					28,053.00		28,053.00	
Reserve for LCFF Supplemental & Conc	0000	9780	17,888,794.00		17,888,794.00					
Mandated Costs	0000	9780	6,103,898.00		6,103,898.00					
OCDE ERATE	0000	9780	3,143,828.00		3,143,828.00					
2015-16 One-Time Discretionary Fundir	0000	9780	2,867,195.00		2,867,195.00					
COE LCAP Support & Approval	0000	9780	2,516,377.00		2,516,377.00					
Medical Administrative Activities (MAA)	0000	9780	2,213,094.00		2,213,094.00					
CTEp (ROP) Tier III	0000	9780	812,324.00		812,324.00					
EISS Workshops	0000	9780	803,644.00		803,644.00					
Reserve for Outdated Checks	0000	9780	770,728.00		770,728.00					
Medi-Cal Reimbursement	0000	9780	462,953.00		462,953.00					
Time & Attendance	0000	9780	459,531.00		459,531.00					
Various Other Designated Programs	0000	9780	452,424.00		452,424.00					
Various Workshop & Trainings	0000	9780	427,324.00		427,324.00					
ACCESS Tier III	0000	9780	356,500.00		356,500.00					
Information Technology Imaging Service	0000	9780	351,793.00		351,793.00					
2015-16 One-Time COE Discretionary F	0000	9780	317,880.00		317,880.00					
Special Schools Tier III	0000	9780	303,070.00		303,070.00					
Special Education JPA	0000	9780	284,208.00		284,208.00					
General Liability Ins	0000	9780	235,104.00		235,104.00					
ACCESS-CHEP	0000	9780	178,950.00		178,950.00					
College and Career Readiness Consorti	0000	9780	132,179.00		132,179.00					
Workstation Replacement	0000	9780	126,342.00		126,342.00					
Information Technology Bi-Tech	0000	9780	124,767.00		124,767.00					
Instructional Materials Lottery	1100	9780	10,908,590.00		10,908,590.00					
CTEp (ROP) Lottery	1100	9780	387,718.00		387,718.00					
College & Career Preparatory Academy	1100	9780	28,053.00		28,053.00					
e) Unassigned/Unappropriated										
Reserve for Economic Uncertainties		9789	94,090,360.00	0.00	94,090,360.00		106,076,868.00	0.00	106,076,868.00	12.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00		0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals		2019-20 Budget		Total Fund col. D + E (F)	% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		
<b>G. ASSETS</b>								
1) Cash								
a) in County Treasury		9110	0.00	0.00	0.00			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	0.00	0.00	0.00			
c) in Revolving Cash Account		9130	0.00	0.00	0.00			
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00			
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	0.00	0.00	0.00			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	0.00	0.00	0.00			
6) Stores		9320	0.00	0.00	0.00			
7) Prepaid Expenditures		9330	0.00	0.00	0.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL ASSETS			0.00	0.00	0.00			
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>								
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00			
<b>I. LIABILITIES</b>								
1) Accounts Payable		9500	27,956.00	0.00	27,956.00			
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			27,956.00	0.00	27,956.00			
<b>J. DEFERRED INFLOWS OF RESOURCES</b>								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00			
<b>K. FUND EQUITY</b>								
Ending Fund Balance, June 30								

Description (G9 + H2) - (J6 + J2)	Resource Codes		Object Codes		2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)					
	(27,956.00)	0.00	(27,956.00)								

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	26,062,088.00	0.00	26,062,088.00	25,662,430.00	0.00	25,662,430.00	-1.5%
Education Protection Account State Aid - Current Year		8012	405,000.00	0.00	405,000.00	365,600.00	0.00	365,600.00	-9.7%
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	524,272.00	0.00	524,272.00	524,272.00	0.00	524,272.00	0.0%
Timber Yield Tax		8022	12.00	0.00	12.00	12.00	0.00	12.00	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	95,886,312.00	0.00	95,886,312.00	100,680,628.00	0.00	100,680,628.00	5.0%
Unsecured Roll Taxes		8042	2,839,020.00	0.00	2,839,020.00	2,895,800.00	0.00	2,895,800.00	2.0%
Prior Years' Taxes		8043	1,891,068.00	0.00	1,891,068.00	1,891,068.00	0.00	1,891,068.00	0.0%
Supplemental Taxes		8044	2,701,650.00	0.00	2,701,650.00	3,049,610.00	0.00	3,049,610.00	12.9%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,430,949.00	0.00	11,430,949.00	11,430,949.00	0.00	11,430,949.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			141,740,371.00	0.00	141,740,371.00	146,500,369.00	0.00	146,500,369.00	3.4%
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	(617,520.00)		(617,520.00)	(656,920.00)		(656,920.00)	6.4%
All Other LCFF Transfers - Current Year	All Other	8091	(405,000.00)	0.00	(405,000.00)	(365,600.00)	0.00	(365,600.00)	-9.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	859,264.00	0.00	859,264.00	859,264.00	0.00	859,264.00	0.0%
Property Taxes Transfers		8097	(41,143,801.00)	4,411,566.00	(36,732,235.00)	(42,999,470.00)	5,048,491.00	(37,950,979.00)	3.3%



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LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			100,433,314.00	4,411,566.00	104,844,880.00	103,337,643.00	5,048,491.00	108,386,134.00	3.4%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,064,771.00	1,064,771.00	0.00	1,064,771.00	1,064,771.00	0.0%
Special Education Discretionary Grants		8182	0.00	536,286.00	536,286.00	0.00	521,286.00	521,286.00	-2.8%
Child Nutrition Programs		8220	0.00	230,000.00	230,000.00	0.00	230,000.00	230,000.00	0.0%
Donated Food Commodities		8221	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	730,000.00	730,000.00	0.00	6,262,348.00	6,262,348.00	757.9%
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		3,159,611.00	3,159,611.00		3,745,502.00	3,745,502.00	18.5%
Title I, Part D, Local Delinquent Programs	3025	8290		1,685,348.00	1,685,348.00		3,019,653.00	3,019,653.00	79.2%
Title II, Part A, Supporting Effective Instruction	4035	8290		93,274.00	93,274.00		150,436.00	150,436.00	61.3%
Title III, Part A, Immigrant Student Program	4201	8290		2,032.00	2,032.00		2,032.00	2,032.00	0.0%

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Title III, Part A, English Learner Program	4203	8290		34,923.00	34,923.00		129,897.00	129,897.00	272.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3188, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290		1,361,205.00	1,361,205.00		1,688,483.00	1,688,483.00	24.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	31,119,676.00	1,592,226.00	32,711,902.00	18,313,368.00	2,724,598.00	21,037,966.00	-35.7%
TOTAL, FEDERAL REVENUE			31,119,676.00	10,489,676.00	41,609,352.00	18,313,368.00	19,539,006.00	37,852,374.00	-9.0%
<b>OTHER STATE REVENUE</b>									
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									
Mandated Costs Reimbursements									
Lottery - Unrestricted and Instructional Materials			1,907,727.00	0.00	1,907,727.00	860,392.00	0.00	20,560.00	0.0%
Tax Relief Subventions			657,390.00	254,907.00	912,297.00	785,351.00	275,653.00	1,061,004.00	16.3%
Restricted Levies - Other									
Homeowners' Exemptions			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8587		0.00	0.00	0.00	0.00	0.00	0.0%
		8590		221,704.00	221,704.00		221,704.00	221,704.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		1,032,215.00	1,032,215.00		1,246,076.00	1,246,076.00	20.7%
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		4,195,511.00	4,195,511.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,454,911.00	22,364,374.00	23,819,285.00	1,454,851.00	10,236,358.00	11,691,209.00	-50.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,020,028.00</b>	<b>28,089,271.00</b>	<b>32,109,299.00</b>	<b>3,100,594.00</b>	<b>12,000,351.00</b>	<b>15,100,945.00</b>	<b>-53.0%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	114,741.00	116,728.00	231,469.00	114,100.00	117,000.00	231,100.00	-0.2%
Food Service Sales		8634	285,000.00	11,500.00	296,500.00	285,000.00	11,500.00	296,500.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Interest		8660	3,466,938.00	0.00	3,466,938.00	3,518,942.00	0.00	3,518,942.00	1.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,540.00	0.00	1,540.00	1,540.00	0.00	1,540.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	9,178,383.00	33,932,271.00	43,110,654.00	9,403,612.00	36,989,105.00	46,392,717.00	7.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,720,765.00	401,463.00	4,122,228.00	3,659,852.00	361,540.00	4,021,392.00	-2.4%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,947,471.00	1,678,447.00	5,625,918.00	3,971,541.00	622,494.00	4,594,035.00	-18.3%
Tuition		8710	29,823,862.00	3,914,695.00	33,738,557.00	29,733,058.00	3,914,695.00	33,647,753.00	-0.3%
All Other Transfers In		8781-8783	375,000.00	0.00	375,000.00	430,000.00	0.00	430,000.00	14.7%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		20,387.00	20,387.00		20,387.00	20,387.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,918,700.00	42,075,491.00	92,994,191.00	51,122,645.00	44,036,721.00	95,159,366.00	2.3%
TOTAL, REVENUES			186,491,718.00	85,066,004.00	271,557,722.00	175,874,250.00	80,624,569.00	256,498,819.00	-5.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	20,934,972.00	8,665,575.00	29,600,547.00	21,655,632.00	9,187,423.00	30,843,055.00	4.2%
Certificated Pupil Support Salaries		1200	614,652.00	2,064,139.00	2,678,791.00	686,480.00	2,247,855.00	2,934,335.00	9.5%
Certificated Supervisors' and Administrators' Salaries		1300	8,423,676.00	4,290,912.00	12,714,588.00	8,969,362.00	4,137,378.00	13,106,740.00	3.1%
Other Certificated Salaries		1900	187,510.00	2,367,160.00	2,554,670.00	192,460.00	2,431,851.00	2,624,311.00	2.7%
TOTAL, CERTIFICATED SALARIES			30,160,810.00	17,387,786.00	47,548,596.00	31,503,934.00	18,004,507.00	49,508,441.00	4.1%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	2,572,171.00	9,916,611.00	12,488,782.00	2,872,579.00	10,649,904.00	13,522,483.00	8.3%
Classified Support Salaries		2200	1,522,691.00	2,401,431.00	3,924,062.00	1,595,945.00	1,700,268.00	3,296,213.00	-16.0%
Classified Supervisors' and Administrators' Salaries		2300	17,272,502.00	5,736,826.00	23,009,328.00	18,447,636.00	5,173,758.00	23,621,394.00	2.7%
Clerical, Technical and Office Salaries		2400	11,229,900.00	3,591,420.00	14,821,320.00	11,789,489.00	3,664,430.00	15,453,919.00	4.3%
Other Classified Salaries		2900	192,912.00	263,338.00	456,250.00	234,567.00	228,539.00	463,106.00	1.5%
TOTAL, CLASSIFIED SALARIES			32,790,116.00	21,909,626.00	54,699,742.00	34,940,216.00	21,416,899.00	56,357,115.00	3.0%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	4,684,614.00	8,116,504.00	12,801,118.00	4,812,765.00	8,187,757.00	13,000,522.00	1.6%
PERS		3201-3202	5,989,987.00	3,950,856.00	9,940,843.00	7,108,545.00	4,376,627.00	11,485,172.00	15.5%
OASDI/Medicare/Alternative		3301-3302	983,744.00	634,461.00	1,618,205.00	987,671.00	601,962.00	1,599,633.00	-1.1%
Health and Welfare Benefits		3401-3402	13,342,147.00	8,616,375.00	21,958,522.00	14,664,886.00	9,138,165.00	23,803,051.00	8.4%
Unemployment Insurance		3501-3502	32,246.00	20,205.00	52,451.00	32,952.00	19,608.00	52,560.00	0.2%
Workers' Compensation		3601-3602	1,087,196.00	678,734.00	1,765,930.00	1,109,684.00	657,869.00	1,767,553.00	0.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,521,569.00	545,436.00	3,067,005.00	2,363,302.00	305,473.00	2,668,775.00	-13.0%
TOTAL, EMPLOYEE BENEFITS			28,641,503.00	22,562,571.00	51,204,074.00	31,089,805.00	23,287,461.00	54,377,266.00	6.2%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	440,536.00	12,266.00	452,802.00	348,052.00	9,291.00	357,343.00	-21.1%
Books and Other Reference Materials		4200	87,831.00	9,378.00	97,209.00	102,761.00	40,990.00	143,751.00	47.9%
Materials and Supplies		4300	4,083,935.00	2,122,143.00	6,206,078.00	7,838,552.00	5,912,665.00	13,751,217.00	121.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	505,270.00	1,250,080.00	1,755,350.00	507,476.00	244,631.00	752,107.00	-57.2%
Food		4700	249,593.00	356,000.00	605,593.00	237,892.00	356,000.00	593,892.00	-1.9%
TOTAL, BOOKS AND SUPPLIES			5,367,165.00	3,749,867.00	9,117,032.00	9,034,733.00	6,563,577.00	15,598,310.00	71.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	4,468,895.00	3,257,497.00	7,726,392.00	4,623,519.00	9,885,317.00	14,508,836.00	87.8%
Travel and Conferences		5200	1,393,352.00	1,079,733.00	2,473,085.00	1,524,856.00	979,378.00	2,504,234.00	1.3%
Dues and Memberships		5300	292,637.00	36,200.00	328,837.00	301,476.00	17,951.00	319,427.00	-2.9%
Insurance		5400 - 5450	299,013.00	0.00	299,013.00	350,000.00	0.00	350,000.00	17.1%
Operations and Housekeeping Services		5500	908,296.00	195,550.00	1,103,846.00	876,684.00	195,050.00	1,071,734.00	-2.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,140,137.00	869,512.00	10,009,649.00	8,316,140.00	875,823.00	9,191,963.00	-8.2%
Transfers of Direct Costs		5710	(318,295.00)	318,295.00	0.00	(335,245.00)	335,245.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(72,422.00)	0.00	(72,422.00)	(71,508.00)	0.00	(71,508.00)	-1.3%
Professional/Consulting Services and Operating Expenditures		5800	9,127,409.00	3,447,569.00	12,574,978.00	10,965,627.00	3,968,980.00	14,934,607.00	18.8%
Communications		5900	752,232.00	147,267.00	899,499.00	720,833.00	154,672.00	875,505.00	-2.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,991,254.00	9,351,623.00	35,342,877.00	27,272,382.00	16,412,416.00	43,684,798.00	23.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	450,000.00	0.00	450,000.00	1,500,000.00	0.00	1,500,000.00	233.3%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,000.00	736,999.00	739,999.00	5,000.00	0.00	5,000.00	-99.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,524,910.00	42,500.00	1,567,410.00	1,287,000.00	5,000.00	1,292,000.00	-17.6%
Equipment Replacement		6500	45,284.00	2,500.00	47,784.00	22,000.00	5,000.00	27,000.00	-43.5%
<b>TOTAL CAPITAL OUTLAY</b>			<b>2,023,194.00</b>	<b>781,999.00</b>	<b>2,805,193.00</b>	<b>2,814,000.00</b>	<b>10,000.00</b>	<b>2,824,000.00</b>	<b>0.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	752,000.00	977,110.00	1,729,110.00	375,999.00	15,000.00	390,999.00	-77.4%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	29,184,736.00	0.00	29,184,736.00	17,288,225.00	0.00	17,288,225.00	-40.8%



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
All Other Transfers Out to All Others		7299	14,805,578.00	384,468.00	15,190,046.00	20,156,635.00	0.00	20,156,635.00	32.7%	
Debt Service										
Debt Service - Interest		7438	1,186.00	0.00	1,186.00	1,186.00	0.00	1,186.00	0.0%	
Other Debt Service - Principal		7439	4,445.00	0.00	4,445.00	4,445.00	0.00	4,445.00	0.0%	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			44,747,945.00	1,361,578.00	46,109,523.00	37,826,490.00	15,000.00	37,841,490.00	-17.9%	
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>										
Transfers of Indirect Costs		7310	(6,156,289.00)	6,156,289.00	0.00	(6,428,120.00)	6,428,120.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(2,358,093.00)	0.00	(2,358,093.00)	(2,671,398.00)	0.00	(2,671,398.00)	13.3%	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(8,514,382.00)	6,156,289.00	(2,358,093.00)	(9,099,518.00)	6,428,120.00	(2,671,398.00)	13.3%	
TOTAL EXPENDITURES			161,207,605.00	83,261,339.00	244,468,944.00	165,382,042.00	92,137,980.00	257,520,022.00	5.3%	

Description	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>							
<b>INTERFUND TRANSFERS IN</b>							
From: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>							
To: Child Development Fund	301,142.00	0.00	301,142.00	856,143.00	0.00	856,143.00	184.3%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	0.00	980,735.00	980,735.00	0.00	980,735.00	980,735.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	301,142.00	980,735.00	1,281,877.00	856,143.00	980,735.00	1,836,878.00	43.3%
<b>OTHER SOURCES/USES</b>							
<b>SOURCES</b>							
State Apportionments							
Emergency Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds							
Proceeds from Disposal of Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
County School Bldg Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>							
Transfers of Funds from Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
California Dept of Education SACS Financial Reporting Software - 2019.1.0 File: fund-a (Rev 03/15/2019)							

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other 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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(2,638,438.00)	2,638,438.00	0.00	(3,116,673.00)	3,116,673.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(6,682,277.00)	6,682,277.00	0.00	(7,525,425.00)	7,525,425.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,320,715.00)	9,320,715.00	0.00	(10,642,098.00)	10,642,098.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(9,621,857.00)	8,339,980.00	(1,281,877.00)	(11,498,241.00)	9,661,363.00	(1,836,878.00)	43.3%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	100,433,314.00	4,411,566.00	104,844,880.00	103,337,643.00	5,048,491.00	108,386,134.00	3.4%
2) Federal Revenue		8100-8299	31,119,676.00	10,489,676.00	41,609,352.00	18,313,368.00	19,539,006.00	37,852,374.00	-9.0%
3) Other State Revenue		8300-8599	4,020,028.00	28,089,271.00	32,109,299.00	3,100,594.00	12,000,351.00	15,100,945.00	-53.0%
4) Other Local Revenue		8600-8799	50,918,700.00	42,075,491.00	92,994,191.00	51,122,645.00	44,036,721.00	95,159,366.00	2.3%
5) TOTAL REVENUES			186,491,718.00	85,066,004.00	271,557,722.00	175,874,250.00	80,624,569.00	256,498,819.00	-5.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		36,021,861.00	27,682,311.00	63,704,172.00	39,910,441.00	31,690,162.00	71,600,603.00	12.4%
2) Instruction - Related Services	2000-2999		39,446,019.00	34,489,959.00	73,935,978.00	40,891,291.00	41,716,866.00	82,608,157.00	11.7%
3) Pupil Services	3000-3999		7,769,673.00	11,220,495.00	18,990,168.00	8,166,107.00	10,728,343.00	18,894,450.00	-0.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		21,740,218.00	6,156,289.00	27,896,507.00	26,322,833.00	6,428,120.00	32,750,953.00	17.4%
8) Plant Services	8000-8999		11,481,889.00	2,350,707.00	13,832,596.00	12,264,880.00	1,559,489.00	13,824,369.00	-0.1%
9) Other Outgo	9000-9999	Except 7600-7699	44,747,945.00	1,361,578.00	46,109,523.00	37,826,490.00	15,000.00	37,841,490.00	-17.9%
10) TOTAL EXPENDITURES			161,207,605.00	83,261,339.00	244,468,944.00	165,382,042.00	92,137,980.00	257,520,022.00	5.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			25,284,113.00	1,804,665.00	27,088,778.00	10,492,208.00	(11,513,411.00)	(1,021,203.00)	-103.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	301,142.00	980,735.00	1,281,877.00	856,143.00	980,735.00	1,836,878.00	43.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,320,715.00)	9,320,715.00	0.00	(10,642,098.00)	10,642,098.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(9,621,857.00)	8,339,980.00	(1,281,877.00)	(11,498,241.00)	9,661,363.00	(1,836,878.00)	43.3%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			15,662,256.00	10,144,645.00	25,806,901.00	(1,006,033.00)	(1,852,048.00)	(2,858,081.00)	-111.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	131,155,372.00	32,864,176.00	164,019,548.00	146,817,628.00	43,008,821.00	189,826,449.00	15.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		9795	131,155,372.00	32,864,176.00	164,019,548.00	146,817,628.00	43,008,821.00	189,826,449.00	15.7%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			131,155,372.00	32,864,176.00	164,019,548.00	146,817,628.00	43,008,821.00	189,826,449.00	15.7%
2) Ending Balance, June 30 (E + F1e)			146,817,628.00	43,008,821.00	189,826,449.00	145,811,595.00	41,156,773.00	186,968,368.00	-1.5%
Components of Ending Fund Balance									
a) Nonspendable		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	43,008,821.00	43,008,821.00	0.00	41,156,773.00	41,156,773.00	-4.3%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned		9780	52,657,268.00	0.00	52,657,268.00	39,664,727.00	0.00	39,664,727.00	-24.7%
Other Assignments (by Resource/Object)		9780				8,429,571.00		8,429,571.00	
Reserve for LCFF Supplemental & Cont	0000								
Mandated Costs	0000					4,331,454.00		4,331,454.00	
COE LCAP Support & Approval	0000					3,676,689.00		3,676,689.00	
OCDE ERATE	0000					3,329,828.00		3,329,828.00	
Medical Administrative Activities (MAA)	0000					2,347,865.00		2,347,865.00	
CTEp (ROP) Tier III	0000					812,324.00		812,324.00	
EISS Workshops	0000					782,129.00		782,129.00	
Reserve for Outdated Checks	0000					770,728.00		770,728.00	
Various Other Designated Programs	0000					675,015.00		675,015.00	
Medi-Cal Reimbursement	0000					462,953.00		462,953.00	
Time & Attendance	0000					459,531.00		459,531.00	
Information Technology Imaging Service	0000					391,006.00		391,006.00	

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Various Workshop and Trainings	0000	9780					354,741.00		354,741.00	
General Liability Ins	0000	9780					235,104.00		235,104.00	
Special Schools Tier III	0000	9780					149,852.00		149,852.00	
College and Career Readiness Consorti	0000	9780					131,086.00		131,086.00	
Information Technology Bi-Tech	0000	9780					124,767.00		124,767.00	
Special Education JPA	0000	9780					117,569.00		117,569.00	
Instructional Materials Lottery	1100	9780					11,671,744.00		11,671,744.00	
CTEp (ROP) Lottery	1100	9780					382,718.00		382,718.00	
College & Career Preparatory Academy	1100	9780					28,053.00		28,053.00	
Reserve for LCFF Supplemental & Contr	0000	9780	17,888,794.00		17,888,794.00					
Mandated Costs	0000	9780	6,103,898.00		6,103,898.00					
OCDE ERATE	0000	9780	3,143,828.00		3,143,828.00					
2015-16 One-Time Discretionary Fundir	0000	9780	2,867,195.00		2,867,195.00					
COE LCAP Support & Approval	0000	9780	2,516,377.00		2,516,377.00					
Medical Administrative Activities (MAA)	0000	9780	2,213,094.00		2,213,094.00					
CTEp (ROP) Tier III	0000	9780	812,324.00		812,324.00					
EISS Workshops	0000	9780	803,644.00		803,644.00					
Reserve for Outdated Checks	0000	9780	770,728.00		770,728.00					
Medi-Cal Reimbursement	0000	9780	462,953.00		462,953.00					
Time & Attendance	0000	9780	459,531.00		459,531.00					
Various Other Designated Programs	0000	9780	452,424.00		452,424.00					
Various Workshop & Trainings	0000	9780	427,324.00		427,324.00					
ACCESS Tier III	0000	9780	356,500.00		356,500.00					
Information Technology Imaging Service	0000	9780	351,793.00		351,793.00					
2015-16 One-Time COE Discretionary F	0000	9780	317,860.00		317,860.00					
Special Schools Tier III	0000	9780	303,070.00		303,070.00					
Special Education JPA	0000	9780	284,208.00		284,208.00					
General Liability Ins	0000	9780	235,104.00		235,104.00					
ACCESS-CHEP	0000	9780	178,950.00		178,950.00					
College and Career Readiness Consorti	0000	9780	132,179.00		132,179.00					
Workstation Replacement	0000	9780	126,342.00		126,342.00					
Information Technology Bi-Tech	0000	9780	124,767.00		124,767.00					
Instructional Materials Lottery	1100	9780	10,908,590.00		10,908,590.00					
CTEp (ROP) Lottery	1100	9780	387,718.00		387,718.00					
College & Career Preparatory Academy	1100	9780	28,053.00		28,053.00					
e) Unassigned/Unappropriated										
Reserve for Economic Uncertainties		9789	94,090,360.00	0.00	94,090,360.00	0.00	106,076,868.00	0.00	106,076,868.00	12.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2018-19		2019-20	
		Estimated	Actuals	Budget	Budget
5640	Medi-Cal Billing Option	289,565.00		291,520.00	
6230	California Clean Energy Jobs Act	150,038.00		150,038.00	
6300	Lottery: Instructional Materials	1,898,276.00		2,028,644.00	
6371	CalWORKs for ROCP or Adult Education	47,574.00		52,574.00	
6500	Special Education	1,281,269.00		1,657,386.00	
6512	Special Ed: Mental Health Services	37,795.00		6,581.00	
7311	Classified School Employee Professional Development Block Grant	128,046.00		0.00	
7510	Low-Performing Students Block Grant	150,452.00		0.00	
7810	Other Restricted State	12,238,234.00		7,485,256.00	
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectic	17,655,871.00		21,662,297.00	
9010	Other Restricted Local	9,131,701.00		7,822,477.00	
Total, Restricted Balance		43,008,821.00		41,156,773.00	

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	36,732,235.00	37,950,979.00	3.3%
2) Federal Revenue		8100-8299	7,614,734.00	7,614,734.00	0.0%
3) Other State Revenue		8300-8599	2,808,510.00	2,424,041.00	-13.7%
4) Other Local Revenue		8600-8799	1,375,688.00	1,378,413.00	0.2%
5) TOTAL, REVENUES			48,531,167.00	49,368,167.00	1.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	48,413,505.00	48,793,136.00	0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			48,413,505.00	48,793,136.00	0.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			117,662.00	575,031.00	388.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			117,662.00	575,031.00	388.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,223,729.00	11,341,391.00	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,223,729.00	11,341,391.00	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,223,729.00	11,341,391.00	1.0%
2) Ending Balance, June 30 (E + F1e)			11,341,391.00	11,916,422.00	5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,341,391.00	11,916,422.00	5.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	36,732,235.00	37,950,979.00	3.3%
TOTAL, LCFF SOURCES			36,732,235.00	37,950,979.00	3.3%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources					
		8287	7,614,734.00	7,614,734.00	0.0%
TOTAL, FEDERAL REVENUE			7,614,734.00	7,614,734.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	2,808,510.00	2,424,041.00	-13.7%
TOTAL, OTHER STATE REVENUE			2,808,510.00	2,424,041.00	-13.7%
<b>OTHER LOCAL REVENUE</b>					
Interest					
		8660	181,689.00	184,414.00	1.5%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources					
		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools					
		8791	1,193,999.00	1,193,999.00	0.0%
From County Offices					
		8792	0.00	0.00	0.0%
From JPAs					
		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,375,688.00	1,378,413.00	0.2%
TOTAL REVENUES			48,531,167.00	49,368,167.00	1.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	10,055,144.00	9,931,162.00	-1.2%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	38,342,010.00	38,845,623.00	1.3%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	16,351.00	16,351.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>48,413,505.00</b>	<b>48,793,136.00</b>	<b>0.8%</b>
<b>TOTAL EXPENDITURES</b>			<b>48,413,505.00</b>	<b>48,793,136.00</b>	<b>0.8%</b>

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	36,732,235.00	37,950,979.00	3.3%
2) Federal Revenue		8100-8299	7,614,734.00	7,614,734.00	0.0%
3) Other State Revenue		8300-8599	2,808,510.00	2,424,041.00	-13.7%
4) Other Local Revenue		8600-8799	1,375,688.00	1,378,413.00	0.2%
5) TOTAL, REVENUES			48,531,167.00	49,368,167.00	1.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	48,413,505.00	48,793,136.00	0.8%
10) TOTAL, EXPENDITURES			48,413,505.00	48,793,136.00	0.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			117,662.00	575,031.00	388.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			117,662.00	575,031.00	388.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,223,729.00	11,341,391.00	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,223,729.00	11,341,391.00	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,223,729.00	11,341,391.00	1.0%
2) Ending Balance, June 30 (E + F1e)			11,341,391.00	11,916,422.00	5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			11,341,391.00	11,916,422.00	5.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
6500	Special Education	9,168,780.00	9,503,920.00
6512	Special Ed: Mental Health Services	2,172,611.00	2,412,502.00
<b>Total, Restricted Balance</b>		<b>11,341,391.00</b>	<b>11,916,422.00</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,070,827.00	13,139,387.00	30.5%
3) Other State Revenue		8300-8599	16,812,127.00	16,917,442.00	0.6%
4) Other Local Revenue		8600-8799	428,265.00	428,532.00	0.1%
5) TOTAL, REVENUES			27,311,219.00	30,485,361.00	11.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	37,178.00	10,941.00	-70.6%
2) Classified Salaries		2000-2999	2,264,535.00	2,728,987.00	20.5%
3) Employee Benefits		3000-3999	1,092,500.00	1,461,562.00	33.8%
4) Books and Supplies		4000-4999	72,105.00	33,756.00	-53.2%
5) Services and Other Operating Expenditures		5000-5999	21,787,950.00	24,434,860.00	12.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,358,093.00	2,671,398.00	13.3%
9) TOTAL, EXPENDITURES			27,612,361.00	31,341,504.00	13.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(301,142.00)	(856,143.00)	184.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	301,142.00	856,143.00	184.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			301,142.00	856,143.00	184.3%



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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	10,070,827.00	13,139,387.00	30.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>10,070,827.00</b>	<b>13,139,387.00</b>	<b>30.5%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	16,812,127.00	16,917,442.00	0.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>16,812,127.00</b>	<b>16,917,442.00</b>	<b>0.6%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	104,500.00	104,815.00	0.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	48.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	323,717.00	323,717.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>428,265.00</b>	<b>428,532.00</b>	<b>0.1%</b>
<b>TOTAL, REVENUES</b>			<b>27,311,219.00</b>	<b>30,485,361.00</b>	<b>11.6%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	37,178.00	10,941.00	-70.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>37,178.00</b>	<b>10,941.00</b>	<b>-70.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,129,259.00	1,376,740.00	21.9%
Clerical, Technical and Office Salaries		2400	1,131,876.00	1,349,667.00	19.2%
Other Classified Salaries		2900	3,400.00	2,580.00	-24.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,264,535.00</b>	<b>2,728,987.00</b>	<b>20.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	25,709.00	22,045.00	-14.3%
PERS		3201-3202	427,009.00	546,986.00	28.1%
OASDI/Medicare/Alternative		3301-3302	36,793.00	39,911.00	8.5%
Health and Welfare Benefits		3401-3402	555,343.00	800,123.00	44.1%
Unemployment Insurance		3501-3502	1,243.00	1,369.00	10.1%
Workers' Compensation		3601-3602	41,817.00	46,020.00	10.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,586.00	5,108.00	11.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,092,500.00</b>	<b>1,461,562.00</b>	<b>33.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,000.00	1,000.00	0.0%
Materials and Supplies		4300	71,105.00	32,756.00	-53.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>72,105.00</b>	<b>33,756.00</b>	<b>-53.2%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	142,299.00	32,270.00	-77.3%
Dues and Memberships		5300	1,435.00	660.00	-54.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	95,515.00	70,377.00	-26.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	72,422.00	71,508.00	-1.3%
Professional/Consulting Services and Operating Expenditures		5800	21,464,100.00	24,248,143.00	13.0%
Communications		5900	12,179.00	11,902.00	-2.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>21,787,950.00</b>	<b>24,434,860.00</b>	<b>12.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
and Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	2,358,093.00	2,671,398.00	13.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>2,358,093.00</b>	<b>2,671,398.00</b>	<b>13.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>27,612,361.00</b>	<b>31,341,504.00</b>	<b>13.5%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	301,142.00	856,143.00	184.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>301,142.00</b>	<b>856,143.00</b>	<b>184.3%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>301,142.00</b>	<b>856,143.00</b>	<b>184.3%</b>

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,070,827.00	13,139,387.00	30.5%
3) Other State Revenue		8300-8599	16,812,127.00	16,917,442.00	0.6%
4) Other Local Revenue		8600-8799	428,265.00	428,532.00	0.1%
5) TOTAL, REVENUES			27,311,219.00	30,485,361.00	11.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		18,592,110.00	21,801,525.00	17.3%
2) Instruction - Related Services	2000-2999		6,612,668.00	6,819,091.00	3.1%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		2,358,093.00	2,671,398.00	13.3%
8) Plant Services	8000-8999		49,490.00	49,490.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			27,612,361.00	31,341,504.00	13.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(301,142.00)	(856,143.00)	184.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	301,142.00	856,143.00	184.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			301,142.00	856,143.00	184.3%

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



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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,022,520.00	1,022,520.00	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	502,813.00	510,351.00	1.5%
5) TOTAL REVENUES			1,525,333.00	1,532,871.00	0.5%
<b>B. EXPENDITURES</b>					
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	268,000.00	293,000.00	9.3%
6) Capital Outlay		6000-6999	125,000.00	247,000.00	97.6%
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			393,000.00	540,000.00	37.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,132,333.00	992,871.00	-12.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	980,735.00	980,735.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			980,735.00	980,735.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,113,068.00	1,973,606.00	-6.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	26,191,667.00	28,304,735.00	8.1%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			26,191,667.00	28,304,735.00	8.1%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			26,191,667.00	28,304,735.00	8.1%
2) Ending Balance, June 30 (E + F1e)			28,304,735.00	30,278,341.00	7.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	21,794,646.00	23,314,323.00	7.0%
d) Assigned					
Other Assignments					
		9780	6,510,089.00	6,964,018.00	7.0%
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>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,022,520.00	1,022,520.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,022,520.00</b>	<b>1,022,520.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	502,513.00	510,051.00	1.5%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	300.00	300.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>502,813.00</b>	<b>510,351.00</b>	<b>1.5%</b>
<b>TOTAL, REVENUES</b>			<b>1,525,333.00</b>	<b>1,532,871.00</b>	<b>0.5%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,000.00	83,000.00	2666.7%
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	265,000.00	210,000.00	-20.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>268,000.00</b>	<b>293,000.00</b>	<b>9.3%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	125,000.00	247,000.00	97.6%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>125,000.00</b>	<b>247,000.00</b>	<b>97.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>393,000.00</b>	<b>540,000.00</b>	<b>37.4%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	980,735.00	980,735.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			980,735.00	980,735.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			980,735.00	980,735.00	0.0%



Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,022,520.00	1,022,520.00	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	502,813.00	510,351.00	1.5%
5) TOTAL, REVENUES			1,525,333.00	1,532,871.00	0.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		393,000.00	540,000.00	37.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			393,000.00	540,000.00	37.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,132,333.00	992,871.00	-12.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	980,735.00	980,735.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			980,735.00	980,735.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,113,068.00	1,973,606.00	-6.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,191,667.00	28,304,735.00	8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,191,667.00	28,304,735.00	8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,191,667.00	28,304,735.00	8.1%
2) Ending Balance, June 30 (E + F1e)			28,304,735.00	30,278,341.00	7.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	21,794,646.00	23,314,323.00	7.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,510,089.00	6,964,018.00	7.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	480,424.00	487,621.00	1.5%
5) TOTAL, REVENUES			480,424.00	487,621.00	1.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			480,424.00	487,621.00	1.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			480,424.00	487,621.00	1.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	24,893,032.00	25,373,456.00	1.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			24,893,032.00	25,373,456.00	1.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			24,893,032.00	25,373,456.00	1.9%
2) Ending Balance, June 30 (E + F1e)					
			25,373,456.00	25,861,077.00	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	4,274,297.00	4,274,297.00	0.0%
	0000	9780		4,274,297.00	
	0000	9780	4,274,297.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	21,099,159.00	21,586,780.00	2.3%
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>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	479,796.00	486,993.00	1.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	628.00	628.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>480,424.00</b>	<b>487,621.00</b>	<b>1.5%</b>
<b>TOTAL, REVENUES</b>			<b>480,424.00</b>	<b>487,621.00</b>	<b>1.5%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>CONTRIBUTIONS</b>					
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+e)			0.00	0.00	0.0%



July 1 Budget

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCOFF 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	480,424.00	487,621.00	1.5%
5) TOTAL, REVENUES			480,424.00	487,621.00	1.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			480,424.00	487,621.00	1.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			480,424.00	487,621.00	1.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,893,032.00	25,373,456.00	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,893,032.00	25,373,456.00	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,893,032.00	25,373,456.00	1.9%
2) Ending Balance, June 30 (E + F1e)			25,373,456.00	25,861,077.00	1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,274,297.00	4,274,297.00	0.0%
GASB 45 ARC	0000	9780		4,274,297.00	
GASB 45 ARC	0000	9780	4,274,297.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	21,099,159.00	21,586,780.00	2.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	22,832.00	23,173.00	1.5%
5) TOTAL REVENUES			22,832.00	23,173.00	1.5%
<b>B. EXPENDITURES</b>					
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	30,000.00	50,000.00	66.7%
6) Capital Outlay		6000-6999	(4,000.00)	55,000.00	-1475.0%
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			26,000.00	105,000.00	303.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(3,168.00)	(81,827.00)	2482.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,168.00)	(81,827.00)	2482.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,352,326.00	1,349,158.00	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,352,326.00	1,349,158.00	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,352,326.00	1,349,158.00	-0.2%
2) Ending Balance, June 30 (E + F1e)			1,349,158.00	1,267,331.00	-6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,349,158.00	1,267,331.00	-6.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	22,745.00	23,086.00	1.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	87.00	87.00	0.0%
<b>Other Local Revenue</b>					
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			22,832.00	23,173.00	1.5%
<b>TOTAL, REVENUES</b>			22,832.00	23,173.00	1.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
CPFB, Allocated		3701-3702	0.00	0.00	0.0%
CPFB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,000.00	50,000.00	66.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>30,000.00</b>	<b>50,000.00</b>	<b>66.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	(4,000.00)	55,000.00	-1475.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>(4,000.00)</b>	<b>55,000.00</b>	<b>-1475.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, ALL EXPENDITURES</b>			<b>26,000.00</b>	<b>105,000.00</b>	<b>303.8%</b>

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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 + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	22,832.00	23,173.00	1.5%
5) TOTAL, REVENUES			22,832.00	23,173.00	1.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		26,000.00	105,000.00	303.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,000.00	105,000.00	303.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,168.00)	(81,827.00)	2482.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,168.00)	(81,827.00)	2482.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,352,326.00	1,349,158.00	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,352,326.00	1,349,158.00	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,352,326.00	1,349,158.00	-0.2%
2) Ending Balance, June 30 (E + F1e)			1,349,158.00	1,267,331.00	-6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,349,158.00	1,267,331.00	-6.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2018-19 Estimated Actuals</b>	<b>2019-20 Budget</b>
7710	State School Facilities Projects	1,349,158.00	1,267,331.00
Total, Restricted Balance		1,349,158.00	1,267,331.00

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,557,024.00	2,414,875.00	-5.6%
5) TOTAL, REVENUES			2,557,024.00	2,414,875.00	-5.6%
<b>B. EXPENDITURES</b>					
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	6,098.00	7,000.00	14.8%
5) Services and Other Operating Expenditures		5000-5999	694,900.00	820,500.00	18.1%
6) Capital Outlay		6000-6999	50,000.00	50,000.00	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			750,998.00	877,500.00	16.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			1,806,026.00	1,537,375.00	-14.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	800,000.00	800,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(800,000.00)	(800,000.00)	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,006,026.00	737,375.00	-26.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,921,991.00	4,928,017.00	25.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,921,991.00	4,928,017.00	25.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,921,991.00	4,928,017.00	25.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,928,017.00	5,665,392.00	15.0%
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>G. ASSETS</b>					
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		
<b>TOTAL ASSETS</b>			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
<b>TOTAL DEFERRED OUTFLOWS</b>			0.00		
<b>I. LIABILITIES</b>					
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		
<b>TOTAL LIABILITIES</b>			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
<b>TOTAL DEFERRED INFLOWS</b>			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	2,467,064.00	2,324,000.00	-5.8%
Interest		8660	67,830.00	68,847.00	1.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	28.00	28.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	22,102.00	22,000.00	-0.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,557,024.00</b>	<b>2,414,875.00</b>	<b>-5.6%</b>
<b>TOTAL, REVENUES</b>			<b>2,557,024.00</b>	<b>2,414,875.00</b>	<b>-5.6%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
OPRB, Allocated		3701-3702	0.00	0.00	0.0%
OPRB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,098.00	7,000.00	14.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,098.00</b>	<b>7,000.00</b>	<b>14.8%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	200.00	200.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	216,300.00	216,800.00	0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	161,000.00	286,000.00	77.6%
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	317,400.00	317,500.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>694,900.00</b>	<b>820,500.00</b>	<b>18.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	50,000.00	50,000.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>50,000.00</b>	<b>50,000.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>750,998.00</b>	<b>877,500.00</b>	<b>16.8%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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	800,000.00	800,000.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>800,000.00</b>	<b>800,000.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(800,000.00)	(800,000.00)	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,557,024.00	2,414,875.00	-5.6%
5) TOTAL, REVENUES			2,557,024.00	2,414,875.00	-5.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		750,998.00	877,500.00	16.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			750,998.00	877,500.00	16.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,806,026.00	1,537,375.00	-14.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	800,000.00	800,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(800,000.00)	(800,000.00)	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,006,026.00	737,375.00	-26.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,921,991.00	4,928,017.00	25.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,921,991.00	4,928,017.00	25.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,921,991.00	4,928,017.00	25.7%
2) Ending Balance, June 30 (E + F1e)			4,928,017.00	5,665,392.00	15.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,928,017.00	5,665,392.00	15.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	17,632.00	17,896.00	1.5%
5) TOTAL, REVENUES			17,632.00	17,896.00	1.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	937,150.00	979,650.00	4.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			937,150.00	979,650.00	4.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(919,518.00)	(961,754.00)	4.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	800,000.00	800,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			800,000.00	800,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(119,518.00)	(161,754.00)	35.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,414,727.00	1,295,209.00	-8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,414,727.00	1,295,209.00	-8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,414,727.00	1,295,209.00	-8.4%
2) Ending Balance, June 30 (E + F1e)			1,295,209.00	1,133,455.00	-12.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,295,209.00	1,133,455.00	-12.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	17,632.00	17,896.00	1.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,632.00	17,896.00	1.5%
TOTAL, REVENUES			17,632.00	17,896.00	1.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	437,150.00	419,650.00	-4.0%
Other Debt Service - Principal		7439	500,000.00	560,000.00	12.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			937,150.00	979,650.00	4.5%
TOTAL, EXPENDITURES			937,150.00	979,650.00	4.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	800,000.00	800,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			800,000.00	800,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
, TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			800,000.00	800,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	17,632.00	17,896.00	1.5%
5) TOTAL, REVENUES			17,632.00	17,896.00	1.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	937,150.00	979,650.00	4.5%
10) TOTAL, EXPENDITURES			937,150.00	979,650.00	4.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(919,518.00)	(961,754.00)	4.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	800,000.00	800,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			800,000.00	800,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(119,518.00)	(161,754.00)	35.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,414,727.00	1,295,209.00	-8.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,414,727.00	1,295,209.00	-8.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,414,727.00	1,295,209.00	-8.4%
2) Ending Balance, June 30 (E + F1e)			1,295,209.00	1,133,455.00	-12.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,295,209.00	1,133,455.00	-12.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
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	2,044,053.00	2,045,463.00	0.1%
5) TOTAL, REVENUES			2,044,053.00	2,045,463.00	0.1%
<b>B. EXPENSES</b>					
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	1,213,388.00	1,213,388.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	78,000.00	78,000.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,291,388.00	1,291,388.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			752,665.00	754,075.00	0.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			752,665.00	754,075.00	0.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,925,022.00	5,677,687.00	15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,925,022.00	5,677,687.00	15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,925,022.00	5,677,687.00	15.3%
2) Ending Net Position, June 30 (E + F1e)			5,677,687.00	6,431,762.00	13.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	5,677,687.00	6,431,762.00	13.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	93,973.00	95,383.00	1.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	80.00	80.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,950,000.00	1,950,000.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,044,053.00	2,045,463.00	0.1%
<b>TOTAL REVENUES</b>			2,044,053.00	2,045,463.00	0.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
.SDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,213,388.00	1,213,388.00	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			1,213,388.00	1,213,388.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	78,000.00	78,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>78,000.00</b>	<b>78,000.00</b>	<b>0.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>1,291,388.00</b>	<b>1,291,388.00</b>	<b>0.0%</b>



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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCOFF 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	2,044,053.00	2,045,463.00	0.1%
5) TOTAL, REVENUES			2,044,053.00	2,045,463.00	0.1%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,291,388.00	1,291,388.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,291,388.00	1,291,388.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			752,665.00	754,075.00	0.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			752,665.00	754,075.00	0.2%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,925,022.00	5,677,687.00	15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,925,022.00	5,677,687.00	15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,925,022.00	5,677,687.00	15.3%
2) Ending Net Position, June 30 (E + F1e)			5,677,687.00	6,431,762.00	13.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	5,677,687.00	6,431,762.00	13.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)						
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	373.80	409.00	409.00	356.00	356.00	356.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	1,347.42	1,440.00	1,440.00	1,275.00	1,275.00	1,275.00
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>1,721.22</b>	<b>1,849.00</b>	<b>1,849.00</b>	<b>1,631.00</b>	<b>1,631.00</b>	<b>1,631.00</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	2,783.00	2,783.00	2,783.00	2,556.00	2,556.00	2,556.00
b. Special Education-Special Day Class	347.87	347.87	347.87	347.87	347.87	347.87
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	38.24	38.24	38.24	38.24	38.24	38.24
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>3,169.11</b>	<b>3,169.11</b>	<b>3,169.11</b>	<b>2,942.11</b>	<b>2,942.11</b>	<b>2,942.11</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>4,890.33</b>	<b>5,018.11</b>	<b>5,018.11</b>	<b>4,573.11</b>	<b>4,573.11</b>	<b>4,573.11</b>
<b>4. Adults in Correctional Facilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5. County Operations Grant ADA</b>	<b>460,731.43</b>	<b>465,925.46</b>	<b>465,925.46</b>	<b>465,274.46</b>	<b>465,274.46</b>	<b>465,274.46</b>
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	176.00	176.00	176.00	197.00	197.00	197.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	176.00	176.00	176.00	197.00	197.00	197.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	176.00	176.00	176.00	197.00	197.00	197.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	176.00	176.00	176.00	197.00	197.00	197.00

**ANNUAL BUDGET REPORT:**  
July 1, 2019 Budget Adoption

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 County Board of Education pursuant to Education Code sections 1620, 1622, 33129, 52066, 52067, and 52068.

Public Hearing: \_\_\_\_\_ Adoption Date: \_\_\_\_\_  
Place: Orange County Department of Education Signed: \_\_\_\_\_  
Date: June 26, 2019 Clerk/Secretary of the County Board  
Time: 10:00 AM (Original signature required)

Contact person for additional information on the budget reports:

Name: Renee Hendrick  
Title: Associate Superintendent, Administrative  
Telephone: (714) 966-4061  
E-mail: rhendrick@ocde.us

To update our mailing database, please complete the following:

Superintendent's Name: Dr. Al Mijares  
Chief Business Official's Name: Renee Hendrick  
CBO's Title: Associate Superintendent, Administrative  
CBO's Telephone: (714) 966-4061

**Criteria and Standards Review Summary**

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

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.		X
1b	ADA - County Programs	Projected ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.		X



<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.	X	
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	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	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
7	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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 Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment?</li> </ul>	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>	X	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>	X	
			n/a	X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?</li> </ul>		X
		<ul style="list-style-type: none"> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>	Jun 12, 2019	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	

**ADDITIONAL FISCAL INDICATORS (continued)**

			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

**ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS**

Pursuant to EC Section 42141, if a county office of education is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the governing board of the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the county office of education for the cost of those claims.

To the Superintendent of Public Instruction:

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

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

(  ) This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:  
Claims are fully funded through a JPA.

(  ) This county office of education is not self-insured for workers' compensation claims.

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

Date of Meeting: Jun 26, 2019

For additional information on this certification, please contact:

Name: Ann Kantor

Title: Coordinator, Risk Management

Telephone: (714) 357-1044

E-mail: akantor@ocde.us

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	245,750,821.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	10,465,960.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,805,193.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	5,631.00
4. Other Transfers Out	All	9200	7200-7299	44,374,782.00
5. Interfund Transfers Out	All	9300	7600-7629	1,281,877.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,198,008.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	33,738,557.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				84,404,048.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				150,880,813.00

<b>Section II - Expenditures Per ADA</b>		<b>2018-19 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		2,025.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		74,509.04
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	161,644,303.28	65,945.77
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	161,644,303.28	65,945.77
B. Required effort (Line A.2 times 90%)	145,479,872.95	59,351.19
C. Current year expenditures (Line I.E and Line II.B)	150,880,813.00	74,509.04
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 15,893,783.00
- 2. Contracted general administrative positions not paid through payroll \_\_\_\_\_
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 137,558,629.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 11.55%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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



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

**Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	14,305,105.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,002,530.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	760,226.78
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	640,021.77
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	21,707,883.55
9. Carry-Forward Adjustment (Part IV, Line F)	3,673,134.83
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	25,381,018.38

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	63,697,471.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	70,404,697.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	14,521,273.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,431,277.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,162,970.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,042,718.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	5,821,823.22
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	5,295,816.23
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	25,254,268.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	193,632,313.45

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment  
(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18) 11.21%

**Preliminary Proposed Indirect Cost Rate**

**(For final approved fixed-with-carry-forward rate for use in 2020-21 see [www.cde.ca.gov/fg/ac/ic/](http://www.cde.ca.gov/fg/ac/ic/))**

(Line A10 divided by Line B18) 13.11%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>21,707,883.55</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>50,509.36</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.34%) times Part III, Line B18); zero if negative	<u>3,673,134.83</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.34%) times Part III, Line B18) or (the highest rate used to recover costs from any program (9.34%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>3,673,134.83</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>3,673,134.83</u>

Approved indirect cost rate: 9.34%  
 Highest rate used in any program: 9.34%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,889,712.00	269,899.00	9.34%
01	3025	1,541,383.00	143,965.00	9.34%
01	3045	11,044.00	1,032.00	9.34%
01	3182	34,489.00	3,221.00	9.34%
01	3183	48,360.00	4,517.00	9.34%
01	3310	1,259,815.00	117,666.00	9.34%
01	3315	57,521.00	5,372.00	9.34%
01	3320	37,095.00	3,464.00	9.34%
01	3345	1,999.00	186.00	9.30%
01	3385	470,349.00	43,930.00	9.34%
01	3395	15,865.00	1,481.00	9.34%
01	4035	85,306.00	7,968.00	9.34%
01	4123	134,898.00	12,598.00	9.34%
01	4128	583,072.00	54,459.00	9.34%
01	4201	1,859.00	173.00	9.31%
01	4203	235,370.00	21,983.00	9.34%
01	5035	831,891.00	77,699.00	9.34%
01	5310	892,404.00	83,350.00	9.34%
01	5630	252,583.00	23,591.00	9.34%
01	5640	513,111.00	47,923.00	9.34%
01	6010	202,767.00	18,937.00	9.34%
01	6230	100,000.00	9,340.00	9.34%
01	6387	3,139,760.00	293,253.00	9.34%
01	6500	37,964,751.00	3,545,877.00	9.34%
01	6512	631,978.00	59,027.00	9.34%
01	6680	132,149.00	12,343.00	9.34%
01	6685	163,209.00	15,244.00	9.34%
01	6690	7,150.00	668.00	9.34%
01	6695	383,250.00	35,796.00	9.34%
01	7338	228,536.00	21,346.00	9.34%
01	7366	854,801.00	79,838.00	9.34%
01	7510	26,858.00	2,508.00	9.34%
01	7810	1,871,190.00	174,767.00	9.34%
01	9010	10,377,885.00	962,868.00	9.28%
12	5035	989,502.00	92,419.00	9.34%
12	5050	5,433,614.00	507,500.00	9.34%
12	5055	66,602.00	6,221.00	9.34%
12	5061	1,078,085.00	100,693.00	9.34%
12	5062	2,443,096.00	228,185.00	9.34%
12	6040	3,468,794.00	323,985.00	9.34%
12	6041	7,132,962.00	666,219.00	9.34%
12	6042	1,220,726.00	114,016.00	9.34%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
12	6045	3,831.00	357.00	9.32%
12	6126	241,459.00	22,552.00	9.34%
12	6127	3,168,583.00	295,946.00	9.34%

July 1 Budget  
2018-19 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	10,695,329.00		1,718,258.00	12,413,587.00
2. State Lottery Revenue	8560	657,390.00		254,907.00	912,297.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		11,352,719.00	0.00	1,973,165.00	13,325,884.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	2,340.00			2,340.00
3. Employee Benefits	3000-3999	498.00			498.00
4. Books and Supplies	4000-4999	25,000.00		74,789.00	99,789.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	520.00			520.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			100.00	100.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		28,358.00	0.00	74,889.00	103,247.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	11,324,361.00	0.00	1,898,276.00	13,222,637.00
<b>D. COMMENTS:</b>					
Support classroom curriculum for special education and for pass thru funding to CTEp (ROP) districts for instructional materials.					

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

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

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		465,274.46	-0.11%	464,769.46	-0.09%	464,371.46
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	103,337,643.00	0.08%	103,423,616.00	0.41%	103,850,500.00
2. Federal Revenues	8100-8299	18,313,368.00	-32.85%	12,298,064.00	0.00%	12,298,064.00
3. Other State Revenues	8300-8599	3,100,594.00	3.46%	3,207,875.00	2.86%	3,299,620.00
4. Other Local Revenues	8600-8799	51,122,645.00	0.07%	51,157,834.00	0.07%	51,193,375.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(10,642,098.00)	-1.50%	(10,482,899.00)	3.51%	(10,850,637.00)
6. Total (Sum lines A1 thru A5c)		165,232,152.00	-3.41%	159,604,490.00	0.12%	159,790,922.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				31,503,934.00		33,305,815.00
b. Step & Column Adjustment				551,319.00		582,852.00
c. Cost-of-Living Adjustment				1,250,562.00		1,128,764.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,503,934.00	5.72%	33,305,815.00	5.14%	35,017,431.00
2. Classified Salaries						
a. Base Salaries				34,940,216.00		36,426,652.00
b. Step & Column Adjustment				281,732.00		294,219.00
c. Cost-of-Living Adjustment				1,204,704.00		1,049,606.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	34,940,216.00	4.25%	36,426,652.00	3.69%	37,770,477.00
3. Employee Benefits	3000-3999	31,089,805.00	1.69%	31,614,592.00	3.52%	32,726,959.00
4. Books and Supplies	4000-4999	9,034,733.00	-28.67%	6,444,765.00	2.00%	6,573,660.00
5. Services and Other Operating Expenditures	5000-5999	27,272,382.00	-29.95%	19,104,270.00	-61.73%	7,310,795.00
6. Capital Outlay	6000-6999	2,814,000.00	-53.30%	1,314,000.00	0.00%	1,314,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	37,826,490.00	-10.75%	33,759,704.00	3.24%	34,852,237.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,099,518.00)	-3.96%	(8,739,200.00)	2.77%	(8,981,122.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	856,143.00	-41.60%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		166,238,185.00	-7.52%	153,730,598.00	-4.32%	147,084,437.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(1,006,033.00)		5,873,892.00		12,706,485.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		146,817,628.00		145,811,595.00		151,685,487.00
2. Ending Fund Balance (Sum lines C and D1)		145,811,595.00		151,685,487.00		164,391,972.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	70,000.00		70,000.00		70,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	39,664,727.00		31,417,786.00		30,198,098.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	106,076,868.00		120,197,701.00		134,123,874.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		145,811,595.00		151,685,487.00		164,391,972.00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. County School Service Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	106,076,868.00		120,197,701.00		134,123,874.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	21,586,780.00		21,586,780.00		21,586,780.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>127,663,648.00</b>		<b>141,784,481.00</b>		<b>155,710,654.00</b>

**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.

We do not use this form. We have our own Multi-Year projection report. The data from our own Multi-Year is used to complete the SACS form MYP.

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)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources						
2. Federal Revenues	8010-8099	5,048,491.00	5.64%	5,333,123.00	7.22%	5,718,347.00
3. Other State Revenues	8100-8299	19,539,006.00	0.00%	19,539,006.00	0.00%	19,539,006.00
4. Other Local Revenues	8300-8599	12,000,351.00	3.46%	12,415,563.00	2.86%	12,770,647.00
5. Other Financing Sources	8600-8799	44,036,721.00	3.21%	45,452,220.00	5.61%	48,002,665.00
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	10,642,098.00	3.76%	11,042,046.00	3.44%	11,422,196.00
6. Total (Sum lines A1 thru A5c)		91,266,667.00	2.76%	93,781,958.00	3.91%	97,452,861.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				18,004,507.00		19,060,027.00
b. Step & Column Adjustment				315,079.00		333,550.00
c. Cost-of-Living Adjustment				740,441.00		669,095.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,004,507.00	-5.86%	19,060,027.00	5.26%	20,062,672.00
2. Classified Salaries						
a. Base Salaries				21,416,899.00		22,314,660.00
b. Step & Column Adjustment				167,783.00		175,324.00
c. Cost-of-Living Adjustment				729,978.00		636,302.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,416,899.00	4.19%	22,314,660.00	3.64%	23,126,286.00
3. Employee Benefits	3000-3999	23,287,461.00	6.89%	24,892,332.00	2.71%	25,566,693.00
4. Books and Supplies	4000-4999	6,563,577.00	-8.53%	6,003,526.00	-6.15%	5,634,189.00
5. Services and Other Operating Expenditures	5000-5999	16,412,416.00	-19.21%	13,259,780.00	0.00%	13,259,780.00
6. Capital Outlay	6000-6999	10,000.00	0.00%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	15,000.00	0.00%	15,000.00	0.00%	15,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,428,120.00	5.16%	6,759,747.00	2.91%	6,956,696.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	980,735.00	0.00%	980,735.00	0.00%	980,735.00
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)		93,118,715.00	0.19%	93,295,807.00	2.48%	95,612,051.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(1,852,048.00)		486,151.00		1,840,810.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		43,008,821.00		41,156,773.00		41,642,924.00
2. Ending Fund Balance (Sum lines C and D1)		41,156,773.00		41,642,924.00		43,483,734.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	41,156,773.00		41,642,924.00		43,483,734.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		41,156,773.00		41,642,924.00		43,483,734.00
(Line D3f must agree with line D2)						



Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service 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					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
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.						
We do not use this form. We have our own Multi-Year projection report. The data from our own Multi-Year is used to complete the SACS form MYP.						

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)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		465,274.46	-0.11%	464,769.46	-0.09%	464,371.46
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	108,386,134.00	0.34%	108,756,739.00	0.75%	109,568,847.00
2. Federal Revenues	8100-8299	37,852,374.00	-15.89%	31,837,070.00	0.00%	31,837,070.00
3. Other State Revenues	8300-8599	15,100,945.00	3.46%	15,623,438.00	2.86%	16,070,267.00
4. Other Local Revenues	8600-8799	95,159,366.00	1.52%	96,610,054.00	2.68%	99,196,040.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	559,147.00	2.22%	571,559.00
6. Total (Sum lines A1 thru A5c)		256,498,819.00	-1.21%	253,386,448.00	1.52%	257,243,783.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				49,508,441.00		52,365,842.00
b. Step & Column Adjustment				866,398.00		916,402.00
c. Cost-of-Living Adjustment				1,991,003.00		1,797,859.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	49,508,441.00	5.77%	52,365,842.00	5.18%	55,080,103.00
2. Classified Salaries						
a. Base Salaries				56,357,115.00		58,741,312.00
b. Step & Column Adjustment				449,515.00		469,543.00
c. Cost-of-Living Adjustment				1,934,682.00		1,685,908.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	56,357,115.00	4.23%	58,741,312.00	3.67%	60,896,763.00
3. Employee Benefits	3000-3999	54,377,266.00	3.92%	56,506,924.00	3.16%	58,293,652.00
4. Books and Supplies	4000-4999	15,598,310.00	-20.19%	12,448,291.00	-1.93%	12,207,849.00
5. Services and Other Operating Expenditures	5000-5999	43,684,798.00	-25.91%	32,364,050.00	-36.44%	20,570,575.00
6. Capital Outlay	6000-6999	2,824,000.00	-53.12%	1,324,000.00	0.00%	1,324,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	37,841,490.00	-10.75%	33,774,704.00	3.23%	34,867,237.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,671,398.00)	-25.90%	(1,979,453.00)	2.27%	(2,024,426.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,836,878.00	-19.39%	1,480,735.00	0.00%	1,480,735.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		259,356,900.00	-4.75%	247,026,405.00	-1.75%	242,696,488.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(2,858,081.00)		6,360,043.00		14,547,295.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		189,826,449.00		186,968,368.00		193,328,411.00
2. Ending Fund Balance (Sum lines C and D1)		186,968,368.00		193,328,411.00		207,875,706.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	70,000.00		70,000.00		70,000.00
b. Restricted	9740	41,156,773.00		41,642,924.00		43,483,734.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	39,664,727.00		31,417,786.00		30,198,098.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	106,076,868.00		120,197,701.00		134,123,874.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		186,968,368.00		193,328,411.00		207,875,706.00

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
<b>3. AVAILABLE RESERVES</b>						
<b>1. County School Service Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	106,076,868.00		120,197,701.00		134,123,874.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	21,586,780.00		21,586,780.00		21,586,780.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
<b>3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)</b>		<b>127,663,648.00</b>		<b>141,784,481.00</b>		<b>155,710,654.00</b>
<b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>		<b>49.22%</b>		<b>57.40%</b>		<b>64.16%</b>
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
North Orange County SELPA (MM)						
<b>2. Special education pass-through funds</b>						
(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)						
		48,776,785.00		48,776,785.00		48,776,785.00
<b>2. County Office's Total Expenditures and Other Financing Uses</b>						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		259,356,900.00		247,026,405.00		242,696,488.00
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		259,356,900.00		247,026,405.00		242,696,488.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		259,356,900.00		247,026,405.00		242,696,488.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,187,138.00		4,940,528.10		4,853,929.76
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		2,065,000.00		2,065,000.00		2,065,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		5,187,138.00		4,940,528.10		4,853,929.76
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
0 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(72,422.00)	0.00	(2,358,093.00)				
Other Sources/Uses Detail					0.00	1,281,877.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	72,422.00	0.00	2,358,093.00	0.00				
Other Sources/Uses Detail					301,142.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					980,735.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	800,000.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					800,000.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

July 1 Budget  
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SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
63 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>72,422.00</b>	<b>(72,422.00)</b>	<b>2,358,093.00</b>	<b>(2,358,093.00)</b>	<b>2,081,877.00</b>	<b>2,081,877.00</b>	<b>0.00</b>	<b>0.00</b>

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(71,508.00)	0.00	(2,671,398.00)				
Other Sources/Uses Detail					0.00	1,836,878.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	71,508.00	0.00	2,671,398.00	0.00				
Other Sources/Uses Detail					856,143.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					980,735.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	800,000.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					800,000.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
ARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>71,508.00</b>	<b>(71,508.00)</b>	<b>2,671,398.00</b>	<b>(2,671,398.00)</b>	<b>2,636,878.00</b>	<b>2,636,878.00</b>		

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**

A. STANDARD: Projected County Operations Grant 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	County Operations Grant ADA	
3.0%	0	to 6,999
2.0%	7,000	to 59,999
1.0%	60,000	and over

County Office ADA (Form A, Estimated Funded ADA column, Line B5):

County Office County Operations Grant ADA Standard Percentage Level:

**1A-1. Calculating the County Office's County Operations Grant ADA Variances**

DATA ENTRY: Enter the County Operations Grant Funded ADA in the Original Budget column for all fiscal years. All other data are extracted or calculated

Fiscal Year	County Operations Grant Funded ADA			ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals (Form A, Line B5)			
Prior Year (2016-17)	478,870.00	471,691.83		1.5%	Not Met
Second Prior Year (2017-18)	479,733.00	466,419.46		2.8%	Not Met
First Prior Year (2018-19)	473,373.37	465,925.46		1.6%	Not Met

**1A-2. Comparison of County Office County Operations Grant ADA to the Standard**

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

1a. STANDARD NOT MET - Projected County Operations Grant ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**  
(required if NOT met)

Projected Average Daily Attendance (ADA) for County Operations Grant is not meeting the historical growth in ADA due to the changes in the student population countywide and because this budget includes a decline in ADA in the future years. We continue to monitor and anticipate making changes if necessary.

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

**Explanation:**  
(required if NOT met)

Projected Average Daily Attendance (ADA) for County Operations Grant is not meeting the historical growth in ADA due to the changes in the student population countywide and because this budget includes a decline in ADA in the future years. We continue to monitor and anticipate making changes if necessary.



**1. CRITERION: Average Daily Attendance (continued)**

3. STANDARD: Projected ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased from the historical average from the three prior fiscal years by more than two percent (2%) each year.

**1B-1. Calculating the County Office's Historical Average Projected ADA for County Operated Programs**

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2016-17)	2,472.37	3,656.31	471,691.83	140.96
Second Prior Year (2017-18)	2,310.07	3,515.13	466,419.46	139.17
First Prior Year (2018-19)	1,849.00	3,169.11	465,925.46	176.00
Historical Average:	2,210.48	3,446.85	468,012.25	152.04

**County Office's County Operated Programs ADA Standard:**

<b>Budget Year (2019-20)</b> (historical average plus 2%):	<b>2,254.69</b>	<b>3,515.79</b>	<b>477,372.50</b>	<b>155.08</b>
<b>1st Subsequent Year (2020-21)</b> (historical average plus 4%):	<b>2,298.90</b>	<b>3,584.72</b>	<b>486,732.74</b>	<b>158.12</b>
<b>2nd Subsequent year (2021-22)</b> (historical average plus 6%):	<b>2,343.11</b>	<b>3,653.66</b>	<b>496,092.99</b>	<b>161.16</b>

**1B-2. Calculating the County Office's Projected ADA for County Operated Programs**

DATA ENTRY: Budget year data will be extracted from Form A. Enter the remaining data in each of the 1st and 2nd Subsequent Years. If Form MYP exists, County Operations Grant ADA will be extracted for the two subsequent fiscal years.

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2019-20)	1,631.00	2,942.11	465,274.46	197.00
1st Subsequent Year (2020-21)	1,446.00	2,758.11	464,769.46	221.00
2nd Subsequent Year (2021-22)	1,288.00	2,611.11	464,371.46	248.00
Status:	Met	Met	Met	Not Met

**1B-3. Comparison of County Office Projected County Operated Programs ADA to the Standard**

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

- 1a. STANDARD NOT MET - Projected ADA for county operated programs is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

**Explanation:**  
(required if NOT met)

Projected Average Daily Attendance (ADA) for County and Charter School Alternative Education Grant, District Funded County Program, and Charter School ADA and Charter School Funded County Program is not meeting the historical growth in ADA due to the changes in our student population and because this budget includes an increase in ADA in the future years for the College & Career Preparatory Academy Charter School. We continue to monitor and strategize outreach opportunities for all programs and anticipate making changes if necessary.

**2. 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 its cost-of-living adjustment (COLA) plus or minus one percent.

For excess property tax counties, 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.

**2A. County Office's LCFF Revenue Standard**

Indicate which standard applies:

- LCFF Revenue
- Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Excess Property Tax/Minimum State Aid

**2A-1. Calculating the County Office's LCFF Revenue Standard**

DATA ENTRY: Section I, enter applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section I-b is completed by a county office funded at Hold Harmless. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1 for all fiscal years, and Step 2b3 for current year only. All other data are extracted or calculated.

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

**Projected LCFF Revenue**

Select County Office's LCFF revenue funding status:

- At Target If status is at target, then COLA amount in Step 2b2 is used in Step 2c in Sections II and III.
  - Hold Harmless If status is hold harmless, then amount in Step 2c is zero in Sections II and III.
- Status: At Target

I. LCFF Funding	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. COE funded at Target LCFF				
a1. COE Operations Grant	25,863,001.00	26,697,525.00	27,492,522.00	28,263,530.00
a2. COE Alternative Education Grant	31,826,958.00	28,983,600.00	26,459,497.00	24,219,956.00
b. COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
c. Charter Funded County Program				
c1. LCFF Entitlement	1,626,235.00	1,626,235.00	1,626,235.00	1,626,235.00
d. Total LCFF (Sum of a or b, and c)	59,316,194.00	57,307,360.00	55,578,254.00	54,109,721.00

**II. County Operations Grant**

Step 1 - Change in Population

a. ADA (Funded) (Form A, line B5 and Criterion 1B-2)	465,925.46	465,274.46	464,769.46	464,371.46
b. Prior Year ADA (Funded)		465,925.46	465,274.46	464,769.46
c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		(651.00)	(505.00)	(398.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.14%	-0.11%	-0.09%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-a1 (At Target) or Section I-b (Hold Harmless), prior year column)	25,863,001.00	26,697,525.00	27,492,522.00
b1. COLA percentage (if COE is at target)			
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

**Step 3 - Weighted Change in Population and Funding Level**

a. Percent change in population and funding level (Step 1d plus Step 2d)	-0.14%	-0.11%	-0.09%
LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	46.59%	49.47%	52.23%
c. Weighted Percent change (Step 3a x Step 3b)	-0.07%	-0.05%	-0.05%

**III. Alternative Education Grant**

**Step 1 - Change in Population**

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	1,849.00	1,631.00	1,446.00	1,288.00
b. Prior Year ADA (Funded)		1,849.00	1,631.00	1,446.00
c. Difference (Step 1a minus Step 1b)		(218.00)	(185.00)	(158.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-11.79%	-11.34%	-10.93%

**Step 2 - Change in Funding Level**

a. Prior Year LCFF Funding (Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column)	31,826,958.00	28,983,600.00	26,459,497.00
b1. COLA percentage (if COE is at target) (Section II-Step 2b1)	0.00%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	0.00	0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

**Step 3 - Weighted Change in Population and Funding Level**

a. Percent change in population and funding level (Step 1d plus Step 2d)	-11.79%	-11.34%	-10.93%
b. LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	50.58%	47.61%	44.76%
c. Weighted Percent change (Step 3a x Step 3b)	-5.96%	-5.40%	-4.89%

**IV. Charter Funded County Program**

**Step 1 - Change in Population**

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. ADA (Funded) (Form A, line C3f)	176.00	197.00		
b. Prior Year ADA (Funded)		176.00	197.00	0.00
c. Difference (Step 1a minus Step 1b)		21.00	(197.00)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		11.93%	-100.00%	0.00%

**Step 2 - Change in Funding Level**

a. Prior Year LCFF Funding (Section I-c1, prior year column)	1,626,235.00	1,626,235.00	1,626,235.00
b1. COLA percentage			
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
b3. Economic Recovery Target Funding (current year increment)		N/A	N/A
c. Total (Step 2b2 plus Step 2b3)	0.00	0.00	0.00
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	0.00%	0.00%	0.00%

**Step 3 - Weighted Change in Population and Funding Level**

a. Percent change in population and funding level (Step 1d plus Step 2d)	11.93%	-100.00%	0.00%
b. LCFF Percent allocation (Section I-c1 divided by Section I-d)	2.84%	2.93%	3.01%
c. Weighted Percent change (Step 3a x Step 3b)	0.34%	-2.93%	0.00%

**V. Weighted Change**

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. Total weighted percent change (Step 3c in sections II, III and IV)	-5.69%	-8.38%	-4.94%

**LCFF Revenue Standard (line V-a, plus/minus 1%):**

	N/A	N/A	N/A
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**2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid**

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

**Excess Property Tax or Minimum State Aid County Office Projected LCFF Revenue**

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected local property taxes (Form 01, Objects 8021 - 8089)	115,273,283.00	120,472,339.00	120,472,339.00	120,472,339.00
<b>Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):</b>		<b>3.50% to 5.50%</b>	<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>

**2C. Calculating the County Office's Projected Change in LCFF Revenue**

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Years 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)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	141,740,371.00	146,500,369.00	146,586,341.00	147,013,225.00
County Office's Projected Change in LCFF Revenue:		3.36%	0.06%	0.29%
<b>Standard:</b>		<b>3.50% to 5.50%</b>	<b>-1.00% to 1.00%</b>	<b>-1.00% to 1.00%</b>
<b>Status:</b>		<b>Not Met</b>	<b>Met</b>	<b>Met</b>

**2D. Comparison of County Office LCFF Revenue to the Standard**

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

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

**Explanation:**  
(required if NOT met)

Projected County Office Local Control Funding Formula (LCFF) revenue is not meeting the standard because as our Orange County Property tax continues to increase above the statewide averages and our programs continue declining in enrollment this has moved us into the LCFF minimum state aid category. This change means that we will not receive any new LCFF funding from either growth in attendance or cost of living increases until we exceed the minimum guarantee. The projected increase in funding is to provide assistance to the school districts in Orange County in need of differentiated support.

**3. CRITERION: Salaries and Benefits**

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

**3A. Calculating the County Office's Salaries and Benefits Standard Percentages**

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. County Office's Change in Funding Level (Criterion 2C):	3.36%	0.06%	0.29%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-1.64% to 8.36%	-4.94% to 5.06%	-4.71% to 5.29%

**3B. Calculating the County Office's Projected Change in Salaries and Benefits**

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2018-19)	153,452,412.00		
Budget Year (2019-20)	160,242,822.00	4.43%	Met
1st Subsequent Year (2020-21)	167,614,078.00	4.60%	Met
2nd Subsequent Year (2021-22)	174,270,518.00	3.97%	Met

**3C. Comparison of County Office Change in Salaries and Benefits to the Standard**

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

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

**Explanation:**  
(required if NOT met)

**4. 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 change in funded COLA plus or minus ten percent.

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

**4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges**

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. County Office's Change in Funding Level (Criterion 2C):	3.36%	0.06%	0.29%
<b>2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-6.64% to 13.36%</b>	<b>-9.94% to 10.06%</b>	<b>-9.71% to 10.29%</b>
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.64% to 8.36%	-4.94% to 5.06%	-4.71% to 5.29%

**4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)**

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
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**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)**

First Prior Year (2018-19)	41,609,352.00		
Budget Year (2019-20)	37,852,374.00	-9.03%	Yes
1st Subsequent Year (2020-21)	31,837,070.00	-15.89%	Yes
2nd Subsequent Year (2021-22)	31,837,070.00	0.00%	No

**Explanation:**  
(required if Yes)

Projected Federal Revenue is not meeting the standard due to the release of Federal funds from deferred claims, backcasting, and resolution changes to the Medical Administrative (MAA) program and because we are not projecting any changes in the future for these funds. We are also including the entitlements for the Student Support & Academic Enrichment and Dual Language Learning Professional Development programs. We will continue to monitor and adjust the projections if necessary.

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

First Prior Year (2018-19)	32,109,299.00		
Budget Year (2019-20)	15,100,945.00	-52.97%	Yes
1st Subsequent Year (2020-21)	15,623,438.00	3.46%	No
2nd Subsequent Year (2021-22)	16,070,267.00	2.86%	No

**Explanation:**  
(required if Yes)

Projected Other State Revenue is not meeting the standard because we are including the entitlements for the Multi-Tiered School Climate and the Classified School Employee Professional Development for the College & Career Preparatory Academy charter school programs. In addition, we are reducing funding in the future years due to the one-time funding received in prior years.

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

First Prior Year (2018-19)	92,994,191.00		
Budget Year (2019-20)	95,159,366.00	2.33%	No
1st Subsequent Year (2020-21)	96,610,054.00	1.52%	No
2nd Subsequent Year (2021-22)	99,196,040.00	2.68%	No

**Explanation:**  
(required if Yes)

Other Local Revenue is not meeting the standard because we are budgeting for an increase in the bill back program for Special Education contracts and budgeting for new contracts.

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

First Prior Year (2018-19)	9,117,032.00		
Budget Year (2019-20)	15,598,310.00	71.09%	Yes
1st Subsequent Year (2020-21)	12,448,291.00	-20.19%	Yes
2nd Subsequent Year (2021-22)	12,207,849.00	-1.93%	No

**Explanation:**  
(required if Yes)

Projected Other Expenditures for books and supplies and for services have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years.

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

First Prior Year (2018-19)	35,342,877.00		
Budget Year (2019-20)	43,684,798.00	23.60%	Yes
1st Subsequent Year (2020-21)	32,364,050.00	-25.91%	Yes
2nd Subsequent Year (2021-22)	20,570,575.00	-36.44%	Yes

**Explanation:**  
(required if Yes)

Projected Services and Other Expenditures have changed by more than the historical amount because the programs are reducing this account due to our non-deficit spending requirements. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years. We will continue to monitor and anticipate making additional program reductions if necessary.

**4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 4B)</b>			
First Prior Year (2018-19)	166,712,842.00		
Budget Year (2019-20)	148,112,685.00	-11.16%	Not Met
1st Subsequent Year (2020-21)	144,070,562.00	-2.73%	Met
2nd Subsequent Year (2021-22)	147,103,377.00	2.11%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)</b>			
First Prior Year (2018-19)	44,459,909.00		
Budget Year (2019-20)	59,283,108.00	33.34%	Not Met
1st Subsequent Year (2020-21)	44,812,341.00	-24.41%	Not Met
2nd Subsequent Year (2021-22)	32,778,424.00	-26.85%	Not Met

**4D. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 4B if the status in Section 4C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4B above and will also display in the explanation box below.

**Explanation:**  
Federal Revenue  
(linked from 4B  
if NOT met)

Projected Federal Revenue is not meeting the standard due to the release of Federal funds from deferred claims, backcasting, and resolution changes to the Medical Administrative (MAA) program and because we are not projecting any changes in the future for these funds. We are also including the entitlements for the Student Support & Academic Enrichment and Dual Language Learning Professional Development programs. We will continue to monitor and adjust the projections if necessary.

**Explanation:**  
Other State Revenue  
(linked from 4B  
if NOT met)

Projected Other State Revenue is not meeting the standard because we are including the entitlements for the Multi-Tiered School Climate and the Classified School Employee Professional Development for the College & Career Preparatory Academy charter school programs. In addition, we are reducing funding in the future years due to the one-time funding received in prior years.

**Explanation:**  
Other Local Revenue  
(linked from 4B  
if NOT met)

Other Local Revenue is not meeting the standard because we are budgeting for an increase in the bill back program for Special Education contracts and budgeting for new contracts.

- 1b. STANDARD NOT MET - Projected total operating expenditures 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 4B above and will also display in explanation box below.

**Explanation:**  
Books and Supplies  
(linked from 4B  
if NOT met)

Projected Other Expenditures for books and supplies and for services have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years.

**Explanation:**  
Services and Other Exps  
(linked from 4B  
if NOT met)

Projected Services and Other Expenditures have changed by more than the historical amount because the programs are reducing this account due to our non-deficit spending requirements. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years. We will continue to monitor and anticipate making additional program reductions if necessary.

**5. CRITERION: Facilities Maintenance**

**STANDARD:** Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

**Determining the County Office'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 county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	166,238,185.00	4,987,145.55	4,987,161.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

- Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Other (explanation must be provided)

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



**5. 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 county office's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup>, in two out of three prior fiscal years.

**6A. Calculating the County Office's Deficit Spending Standard Percentage Levels**

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	67,233,874.77	86,722,282.89	115,189,519.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	67,233,874.77	86,722,282.89	115,189,519.00
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	207,136,046.12	231,523,455.59	245,750,821.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	39,184,188.34	45,580,848.65	48,397,154.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	246,320,234.46	277,104,304.24	294,147,975.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	27.3%	31.3%	39.2%
<b>County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>9.1%</b>	<b>10.4%</b>	<b>13.1%</b>

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service 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 County School Service Fund.

<sup>2</sup> A county office of education 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.

**6B. Calculating the County Office's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	15,802,661.13	122,048,070.40	N/A	Met
Second Prior Year (2017-18)	15,856,065.59	137,217,224.23	N/A	Met
First Prior Year (2018-19)	15,662,256.00	161,508,747.00	N/A	Met
Budget Year (2019-20) (Information only)	(1,006,033.00)	166,238,185.00		

**6C. Comparison of County Office 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)

**7. CRITERION: Fund Balance**

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

Percentage Level <sup>1</sup>	County Office Total Expenditures and Other Financing Uses <sup>2</sup>	
1.7%	0	to \$6,118,999
1.3%	\$6,119,000	to \$15,295,999
1.0%	\$15,296,000	to \$68,834,000
0.7%	\$68,834,001	and over

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

<sup>2</sup> A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:

County Office's Fund Balance Standard Percentage Level:

**7A. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices 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 county offices that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - Enter the name(s) of the SELPA(s): North Orange County SELPA (MM)

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	48,776,785.00	48,776,785.00	48,776,785.00

**7B. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages**

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance <sup>3</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2016-17)	89,633,300.00	99,496,643.02	N/A	Met
Second Prior Year (2017-18)	108,457,107.00	115,299,304.15	N/A	Met
First Prior Year (2018-19)	128,115,844.00	131,155,372.00	N/A	Met
Budget Year (2019-20) (Information only)	146,817,628.00			

<sup>3</sup> Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

**7C. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard**

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

- STANDARD MET - Unrestricted county school service 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)

**8. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses<sup>2</sup>:

Percentage Level <sup>3</sup>	County Office Total Expenditures and Other Financing Uses <sup>3</sup>	
5% or \$69,000 (greater of)	0	to \$6,118,999
4% or \$306,000 (greater of)	\$6,119,000	to \$15,295,999
3% or \$612,000 (greater of)	\$15,296,000	to \$68,834,000
2% or \$2,065,000 (greater of)	\$68,834,001	and over

<sup>1</sup>Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service 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 County School Service Fund.

<sup>2</sup> A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

<sup>3</sup> Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 2574), rounded to the nearest thousand.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	259,356,900	247,026,405	242,696,488
<b>County Office's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

**8A. Calculating the County Office's Reserve Standard**

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	259,356,900.00	247,026,405.00	242,696,488.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	48,776,785.00	48,776,785.00	48,776,785.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	259,356,900.00	247,026,405.00	242,696,488.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	5,187,138.00	4,940,528.10	4,853,929.76
6. Reserve Standard - by Amount (From percentage level chart above)	2,065,000.00	2,065,000.00	2,065,000.00
7. <b>County Office's Reserve Standard (Greater of Line A5 or Line A6)</b>	<b>5,187,138.00</b>	<b>4,940,528.10</b>	<b>4,853,929.76</b>

**8B. Calculating the County Office's Budgeted Reserve Amount**

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

**Reserve Amounts**

(Unrestricted resources 0000-1999 except lines 4, 8, and 9):

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	106,076,868.00	120,197,701.00	134,123,874.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. County School Service 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)	21,586,780.00	21,586,780.00	21,586,780.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	127,663,648.00	141,784,481.00	155,710,654.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	49.22%	57.40%	64.16%
<b>County Office's Reserve Standard (Section 8A, Line 7):</b>	<b>5,187,138.00</b>	<b>4,940,528.10</b>	<b>4,853,929.76</b>
Status:	Met	Met	Met

**8C. Comparison of County Office Reserve Amount to the Standard**

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

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

**Explanation:**

(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from 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 county school service fund to cover operating deficits in either the county school service fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from 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 county school service fund operational budget.

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

**S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund**

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2018-19)	(2,638,438.00)			
Budget Year (2019-20)	(3,116,673.00)	478,235.00	18.1%	Not Met
1st Subsequent Year (2020-21)	(2,570,656.00)	(546,017.00)	-17.5%	Not Met
2nd Subsequent Year (2021-22)	(2,587,735.00)	17,079.00	0.7%	Met
<b>1b. Transfers In, County School Service Fund *</b>				
First Prior Year (2018-19)	0.00			
Budget Year (2019-20)	0.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
<b>Transfers Out, County School Service Fund *</b>				
First Prior Year (2018-19)	1,281,877.00			
Budget Year (2019-20)	1,836,878.00	555,001.00	43.3%	Not Met
1st Subsequent Year (2020-21)	1,480,735.00	(356,143.00)	-19.4%	Not Met
2nd Subsequent Year (2021-22)	1,480,735.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

Do you have any capital projects that may impact the county school service fund operational budget?

No

\* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

**S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects**

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

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

**Explanation:**  
(required if NOT met)

Contributions from unrestricted programs to some restricted programs have changed by more than the historical amount because we have many programs that have a cap on indirect so they require a contribution for our approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.

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

**Explanation:**  
(required if NOT met)

1c. NOT MET - The projected transfers out of the county school service 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 county office's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**  
(required if NOT met)

Projected transfers out have changed by more than the standard amount due to the projected changes in funding for the Childcare program.

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment 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.

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

**S6A. Identification of the County Office's Long-term Commitments**

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	0	01/Various	01/56XX/Various	0
Certificates of Participation	13	01/8615	01/7439	11,520,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	01/12/Various	01/12/Various	0

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2019
<b>TOTAL:</b>				11,520,000

Type of Commitment (continued)	Prior Year (2018-19) Annual Payment (P & I)	Budget Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	450,000	500,000	560,000	620,000
General Obligation Bonds				
Supp Early Retirement Program	2,933,142	1,466,571	1,466,571	1,466,571
State School Building Loans				
Compensated Absences	160,000	110,000		

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2018-19) Annual Payment (P & I)	Budget Year (2019-20) Annual Payment (P & I)	1st Subsequent Year (2020-21) Annual Payment (P & I)	2nd Subsequent Year (2021-22) Annual Payment (P & I)
<b>Total Annual Payments:</b>	3,543,142	2,076,571	2,026,571	2,086,571
<b>Has total annual payment increased over prior year (2018-19)?</b>		No	No	No



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**Comparison of County Office's Annual Payments to Prior Year Annual Payment**

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

Retirees are given the opportunity to participate in our health & welfare program by purchasing medical & dental insurance from the COE at a discounted rate. The difference between the market rate and the discounted rate is the implicit factor to our benefit plan and our OPEB liability. We fully funded the total amount in Fund 17.

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

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

	Self-Insurance Fund	Government Fund
	0	4,135,596

4. OPEB Liabilities

a. Total OPEB liability	3,436,831.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	3,436,831.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Oct 22, 2018

5. OPEB Contributions

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	302,691.00	283,645.00	268,626.00
d. Number of retirees receiving OPEB benefits	64	64	64

**S7B. Identification of the County Office's Unfunded Liability for Self-Insurance Programs**

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

1. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)

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

We do have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan. Our worker's compensation is funded through a JPA. Both funds have adequate reserves and are monitored regularly.

3. Self-Insurance Liabilities

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

273,126.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. Required contribution (funding) for self-insurance programs	2,270,885.00	2,270,885.00	2,270,885.00
b. Amount contributed (funded) for self-insurance programs	0.00	0.00	0.00

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	267.9	264.5	264.5	264.5

**Certificated (Non-management) Salary and Benefit Negotiations**

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

Yes

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

**Negotiations Settled**

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

379,588

6. Amount included for any tentative salary schedule increases

Budget Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

0

0

0

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	No	No
5,419,928	5,419,928	5,419,928
9.5%	9.5%	9.5%
0.0%	0.0%	0.0%

**Certificated (Non-management) Prior Year Settlements**

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

No	.
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**Certificated (Non-management) Step and Column Adjustments**

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	No	No
567,834	576,974	586,260
1.6%	1.6%	1.6%

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

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

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

**Uncertificated (Non-management) - Other**

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	497.5	514.1	514.1	514.1

**Classified (Non-management) Salary and Benefit Negotiations**

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

No

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

2019-20 Collective bargaining discussions began and are in process.

Negotiations Settled

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

357,754

6. Amount included for any tentative salary schedule increases

Budget Year  
(2019-20)

1st Subsequent Year  
(2020-21)

2nd Subsequent Year  
(2021-22)

0

0

0

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
No	No	No
9,933,795	9,933,795	9,933,795
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

**Classified (Non-management) Prior Year Settlements**

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

No		
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**Classified (Non-management) Step and Column Adjustments**

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	No	No
300,077	303,078	306,109
1.0%	1.0%	1.0%

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

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

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

**Classified (Non-management) - Other**

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

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**S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees**

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	354.0	358.3	358.3	358.3

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

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

n/a

If Yes, complete question 2.

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

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

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

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

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

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

**Management/Supervisor/Confidential Step and Column Adjustments**

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

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

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

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

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



**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

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

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

**S10. LCAP Expenditures**

Confirm that the county office of education'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 county office of education'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?

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### ADDITIONAL FISCAL INDICATORS

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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 A8 except item A3, which is automatically completed based on data in Criterion 1.

**A1.** Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?

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

**A3.** Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)

**A4.** Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?

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

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

Does the county office have any reports that indicate fiscal distress?  
(If Yes, provide copies to CDE)

**A8.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

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### End of County Office Budget Criteria and Standards Review

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