



2019-2020 Adopted Budget

June 25, 2019



*Artist ~ Amellia De Los Rios, Kindergarten, Ms. Wilder's Class
Harvest Hill STEAM Academy*



About Us

The Meniffee Union School District has roots dating back to 1890 when, on March 31, 1890, the old "Antelope School," under the purview of the San Diego School District, received one and a half acres of land from William W. Snoddy for the new school site on the southwest corner of Newport and Bradley Roads. This 1890 building had a spacious entry on the north, a large glass room on the west, another large room on the east and a stage in between. The Vale Union High School used this east room beginning in 1891.

The first Paloma School, was located on the north side of Scott Road about one half-mile east of Briggs Road. This building was later moved east to one of the Holland places on Scott Road. In the diary of George Davenport the new Everton School is mentioned. The school was opened September 14, 1891. It is believed that the name Everton was changed to Antelope. Antelope School was used until the highway was improved to make Highway 395. The Antelope building was later moved to Briggs and Holland Roads where it fell into disrepair. No classes were held at this site. The second Paloma School, was located at Garbani and Leon Roads in the early 1890s and then moved to the Antelope site. Antelope and Meniffee graduates attended Perris Union High School. For a short time Antelope children attended the Meniffee School on Newport until the new Meniffee School on Garbani (now Garbani Road) opened in 1952.

The Meniffee and Antelope School Districts unionized in December 1951 and resolved that the new school district should be called "Meniffee Union Elementary School District," according to the Meniffee school board minutes dated December 7, 1951.

The Meniffee Union School District is growing rapidly. In 1981, there were 301 students registered in the District. By 1985, the number had increased to 700, and today the District: serves over 10,200 students from preschool age through grade eight at 11 elementary schools, 3 middle schools and one preschool campus.

To address the rapid increase in student population, substantial improvements will be made to the Meniffee Valley Middle School campus, a fourth middle school will be built near the Audie Murphy Ranch community, and an additional elementary school will be built on the east side of Interstate 215. Additionally, the Harvest Hill STEAM Academy has gone from a Kindergarten-5th grade model, to serve K-6 for the 2018/19 school year, and will serve grades K-8 by the 2020/21 school year.



Governing Board Goals for 2018/19

In accordance with our District's Local Control Accountability Plan to maximizing student learning, the 2018-2019 Governing Board goals reflect the following priorities:

STUDENT LEARNING

- Continue to support improvement in academic achievement through District-wide engagement in both the Professional Learning Community (PLC) process and use of research-based best first instruction to align with the full implementation of the California State Standards.
- Support the focus on student attendance with a goal of each school being at or above 96 percent.
- Continue to provide resources that strengthen the learning process with a focus on technology.
- Utilizing the Next-Generation Science Standards (NGSS) continue to support the expansion of Science, Technology, Engineering, the Arts and Math (STEAM) throughout the District.
- Support the use of data to inform instructional decisions.
- Improving the servicing of special needs students is a vital component of our successful educational program.
- Focus on closing the achievement gap for all students including our District's significant student groups.
- Support the focus on Social Emotional Learning.

COMMUNICATION

- Adhere to Board Protocols during Board Meetings and whenever functioning in a Board role.
- Ensure that timely and accurate information is provided to the community.
- Utilize our website and social media to enhance communication with our community.
- Participate in community and District-sponsored events.



The Mission of the Meniffee Union School District in partnership with students, families, and the changing, diverse Meniffee Valley communities is to develop lifelong learners with the skills, knowledge, and desire to be respectful, compassionate, responsible, and contributing citizens by providing a high-quality education in a nurturing, challenging learning environment in which all children are empowered to reach their full potential.

2019-20 Adopted Budget



June 25, 2019
Board Meeting

Amelia De Los Rios
Kindergarten, Ms. Wilder's class
Harvest Hill STEAM Academy



2019-20 Adopted Budget Requirements

- Local Education Agencies must adopt the 2019-20 budget prior to July 1, 2019
- Required to hold a public hearing for both the 2019-20 Local Control Accountability Plan (LCAP) and the budget prior to adoption (June 25, 2019)
- Multi-year Projections and Assumptions
- Riverside County Office of Education Guidance and School Services of California Projections and Assumptions



2019-20 Adopted Budget Requirements

The Local Control Funding Formula (LCFF) was enacted in 2013-14, replacing the financing system that had been in existence for roughly forty (40) years.

LCFF establishes a base, supplemental and concentration grants in place of previously existing K-12 funding streams, including Revenue Limits, general purpose block grants and most of the 50-plus state categorical programs that existed at the time

Base grant: each district receives the same funding per grade span average daily attendance (ADA)

Supplemental grant: 20% of the adjusted base grant per ADA multiplied by the unduplicated percentage of targeted disadvantaged pupils (English Learners [EL], those eligible for free or reduced-price meals [FRPM], or foster youth)

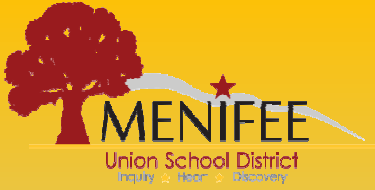
Concentration grant: 50% of the adjusted base grant per ADA multiplied by the percentage of targeted pupils exceeding 55% of a local educational agency's' (LEA) enrollment

Ensures that virtually all districts are at least restored to their pre-recession funding levels (2007-08)
Guarantees minimum amount of state aide to school districts based on the amount of state aid received in 2012-13



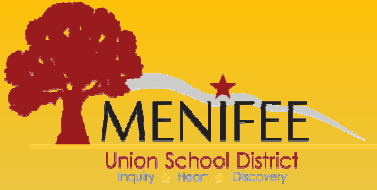
2019-20 Adopted Budget Fiscal Challenges

- Operating cost increasing
 - STRS/PERS
 - Special Education



2019-20 Adopted Budget Revenue Assumptions

Factor	2019-20			2020-21			2021-22		
Enrollment	10,697			10,990			11,210		
Funded ADA	10,282.21			10,564.14			10,774.81		
ADA to Enrollment	96.13%			96.13%			96.12%		
Cost of Living Adjustment	3.26%			3.00%			2.80%		
LCFF Gap Funding	100%			100%			100%		
	TK-3	4-6	7-8	TK-3	4-6	7-8	TK-3	4-6	7-8
Base Grant per ADA	\$7,702	\$7,818	\$8,050	\$7,933	\$8,053	\$8,292	\$8,155	\$8,278	\$8,524
Grade Span Adjustment (TK-3)	\$801 per ADA		\$3,806,296	\$825 per ADA		\$4,027,922	\$848 per ADA		\$4,222,845
Supplemental Grant			\$8,005,357			\$8,372,093			\$8,777,843
Lottery – Unrestricted	\$151 per ADA	\$1,573,876		\$151 per ADA	\$1,621,093		\$151 per ADA	\$1,669,725	
Lottery – Restricted	\$53 per ADA	\$552,420		\$53 per ADA	\$568,993		\$53 per ADA	\$586,062	
Mandate Block Grant	\$32.18 per ADA	\$321,135		\$33.15 per ADA	\$340,740		\$34.08 per ADA	\$360,808	
Routine Restricted Maintenance			\$3,275,331			\$3,429,528			\$3,525,763



2019-20 Adopted Budget Expenditure Assumptions

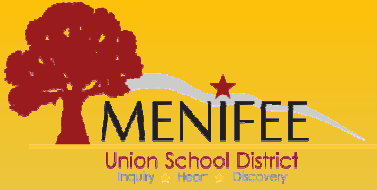
- Increase in staffing due to enrollment growth
- Step and Column movement at 1.5%
- Statutory Fringe Benefits – as required by RCOE
- STRS and PERS as per current estimates

	2019-20		2020-21		2021-22	
CalSTRS	16.70%	\$8,421,860	18.10%	\$9,134,497	17.80%	\$8,976,780
CalPERS	20.733%	\$2,926,794	23.60%	\$3,379,200	24.90%	\$3,588,933
Total Estimated STRS and PERS		\$11,348,654		\$12,513,697		\$12,565,713
Estimated Annual Increase		\$1,232,036		\$1,165,043		\$52,016



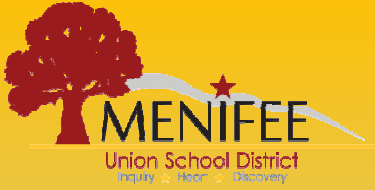
2019-20 Adopted Budget Revenue

	2019-20	2020-21	2021-22
LCFF/Revenue Limit Sources	\$92,405,782	\$97,675,475	\$102,396,806
Federal Revenues	\$3,669,525	\$3,669,525	\$3,669,525
Other State Revenues	\$7,216,244	\$7,299,638	\$7,385,407
Other Local Revenues	\$5,017,654	\$5,017,654	\$5,017,654
Transfers In	\$75,000	\$75,000	\$75,000
Total Revenues	\$108,384,205	\$113,737,292	\$118,544,392



2019-20 Adopted Budget Expense

	2019-20	2020-21	2021-22
Certificated Salaries	\$50,902,665	\$52,572,450	\$54,264,743
Classified Salaries	\$15,779,776	\$16,133,304	\$16,509,983
Employee Benefits	\$26,904,065	\$28,552,835	\$29,089,130
Books and Supplies	\$4,633,099	\$4,985,805	\$4,300,506
Services and Other Operating Expense	\$9,164,625	\$10,361,405	\$11,568,889
Capital Outlay	\$100,330	\$103,396	\$106,516
Other Outgo	\$1,693,117	\$1,608,404	\$1,685,676
TOTAL	\$109,177,677	\$114,317,599	\$117,525,443



2019-20 Adopted Budget MYP and Reserves

Current	2019-20	2020-21	2021-22
Beginning Fund Balance	\$9,506,695	\$8,713,223	\$8,132,916
Net Change In Fund Balance	(\$793,472)	(\$580,307)	\$1,018,949
Ending Fund Balance	\$8,713,223	\$8,132,916	\$9,151,865
Non-spendable	\$5,000	\$5,000	\$5,000
Restricted	\$2,147,888	\$3,081,061	\$4,052,332
3% Required Reserve	\$3,275,331	\$3,429,528	\$3,525,764
Budget Contingency	\$3,285,004	\$1,617,327	\$1,568,769
Total Available Reserve	6.01%	4.41%	4.33%

Questions / Comments



Thank You!

Amelia De Los Rios
Kindergarten, Ms. Wilder's class
Harvest Hill STEAM Academy



Board of Education

Reg Bennett, President

Jackie Johansen, Vice President

Kyle Root, Clerk

Kenyon Jenkins, Deputy Clerk

Robert “Bob” O’Donnell, Member



District Administration

Steve Kennedy, Superintendent

Ambur Borth, Assistant Superintendent of Business

Kimberly Huesing, Assistant Superintendent of Educational Services

Chad McGough, Assistant Superintendent of Personnel

Tim Grangruth, Director of Maintenance & Operations

Lisa Hall, Director of Special Education

Regina Hanson, Director of Fiscal Services

Linda Hickey, Director of Personnel

Caroline Luke, Director of Pupil Personnel

Dennis Regus, Director of Assessment & Accountability

Maritza Sanchez-Town, Director of Categorical Program/Projects

Jim Sellers, Director of Facilities

Steve Thornton, Director of Technology

Karen Ziegler, Director of Nutrition Services

Cheryl Frye, Curriculum & Instruction Coordinator

Jenny Thomas, Technology Coordinator

MUSD SCHOOL ADMINISTRATORS AND KEY STAFF

CKE Callie Kirkpatrick Elementary (104)

28800 Reviere Dr
Menifee CA 92584
951-672-6420 Fax 672-6423

Mr. Al Rocha, Principal

Mrs. Rosalie Bense, Secretary II
Mrs. Gabriela Martinez, Office Clerk

CWM Chester W. Morrison Elementary (103)

30250 Bradley Rd
Menifee CA 92584
951-679-7076 Fax 672-6436

Ms. Maria-Elena Talamantes, Principal

Mrs. Sharon Klentzin, Secretary II
TBD, Office Clerk

ERE Evans Ranch Elementary (108)

30465 Evans Rd
Menifee CA 92584
951-246-7690 Fax 246-7805

Mr. Mike Reyes, Principal

Ms. Stephanie Acosta, Asst. Principal

Ms. Denise Lemieux, Secretary II
Mrs. Angela Thompson, Office Clerk

FCE Freedom Crest Elementary (106)

29282 Menifee Rd
Menifee CA 92584
951-679-5285 Fax 672-2651

Mr. Eli Orr, Principal

Ms. Sue Di Bernardo, Asst. Principal

Mrs. Rebecca (Becky) Orsborn, Secretary II
Mrs. Michelle (Shelly) Vega, Office Clerk
Ms. Winnie Laban, Office Clerk (PT AM)

HBE Herk Bouris Elementary (111)

34257 Kalanchoe Rd
Lake Elsinore CA 92532
951-244-7657 Fax 244-8406

Mr. David Mobley, Principal

Mrs. Stephanie Acosta, Asst. Principal

Mrs. Alison Bell, Secretary II
Mrs. Cathy Kirschman, Office Clerk
Ms. Sonia Castaneda, Office/Attendance Clerk

HHSA Harvest Hill STEAM Academy (112)

31600 Pat Road
Winchester, CA 92596
Telephone 951-325-6000 Fax 951-325-6997

Mr. Brian Martes, Principal

Mrs. Patti Fregin, Asst. Principal

Ms. Tracy Tovar, Secretary II
Mrs. Teri Zitter, Office Clerk

OME Oak Meadows Elementary (107)

28600 Poinsettia St
Murrieta CA 92563
951-246-4210 Fax 679-4637

Mrs. Dulce Noriega, Principal

Mrs. Jennifer Baker, Asst. Principal

Mr. Christopher Nile, Secretary II
Mrs. Sheila Curtis, Office Clerk
Ms. Jaren Halili, Office Clerk

QVE Quail Valley Elementary (109)

23757 Canyon Heights Dr
Menifee CA 92587
951-244-1937 Fax 244-6842

Mrs. Lily Pena, Principal

Mrs. Letisia Romero, Secretary II
Mrs. Lupe Gill, Office Clerk

RES Ridgemoor Elementary (105)

25455 Ridgemoor Rd
Menifee CA 92586
951-672-6450 Fax 672-6456

Mr. Mike Walsh, Principal

Mrs. Tracy Blaze, Secretary II
Mrs. Raquel Lopez, Office Clerk
Mrs. Denise Boring, Office Clerk PM

SSE Southshore Elementary (110)

30975 Southshore Dr
Menifee CA 92584
951-672-0013 Fax 723-1230

Mrs. Bridget Heeren, Principal

Mrs. Juliet Makapugay, Asst. Principal

TBD, Secretary II
Mrs. Carmen Adame, Office Clerk
Ms. Guadalupe Gill, Office Clerk
Mrs. Tania Moreno, Office Clerk PT

TES Táawila Elementary School (113)

30344 Stage Coach Road
Menifee, CA 92586
951-723-3001 Fax 723-3003

Mrs. Daphne Donoho, Principal

Ms. Elizabeth (Liz) Nowlen-Fritchman, Secretary II
Ms. Melissa (Lisa) Rodriguez, Office Clerk

BMMS Bell Mountain Middle School (203)

28525 La Piedra Rd
Menifee CA 92584
951-301-8496 Fax 301-5286

Dr. Regina Zurbano, Principal

Mrs. Maria Fraga, Asst. Principal

Mrs. Denise Constable, Middle School Secretary
Mrs. Amalia Valdez, M.S. Attendance Clerk
Ms. Laura Jolly, Office Clerk
Mrs. Stephanie LaCroix, Office Clerk
Ms. Susan Zeigler, Office Clerk

HCMS Hans Christensen Middle School (204)

27625 Sherman Rd
Menifee CA 92585
951-679-8356 Fax 679-4090

Mrs. Kristina Lyman, Principal

Ms. Vanessa Westmoreland, Asst. Principal

Mrs. Cristina Jimenez, Middle School Secretary
Mrs. Ann Nardoni, Attendance Clerk
Mrs. Laura Tassone- Benson, Office/Behavior Discipline Clerk
Mrs. Catherine Rivera, AM Office Clerk
Mrs. Veronica Rivera, PM Office Clerk

MVMS Menifee Valley Middle School (202)

26255 Garbani Rd
Menifee CA 92584
951-672-6400 Fax 672-6415

Mrs. Melinda Conde, Principal

Ms. Jodi Curtis, Asst. Principal

Mrs. Yvette Baca, Middle School Secretary
Mrs. Jamie Yates, M.S. Attendance Clerk
Mrs. Amanda Buettner, Office Clerk
Mrs. Tonia Mulato, Office Clerk
Mrs. Monica Campbell, Office Clerk

PRE Menifee Preschool (720)

26350 La Piedra Rd.
Menifee, CA 92584
951-672-6478 Fax 672-6479

Mrs. Patricia Sosa-Alaniz, Preschool Administrator

Helen Rainford, Secretary III
Adriana Perez, Office Clerk



2019-2020 Budget Calendar

2019

January	Governor's Proposed Budget for 2019-2020 to Legislature
January	Begin development of 2019-2020 Financial Projections with staff
January 10th	P-1 Attendance Report Period for 2018-19
January - March	Conduct meetings with staff to review budget requests
March 12th	Second Interim Report Presented for 2018-19
April 20th	P-2 Attendance Report Period for 2018-19
May	Governor's 2019-20 May Revision
June 1st	County Office of Education will submit budget publication and hearing to a local newspaper of general circulation for publication
June 11th	Public Hearing of Proposed 2019-20 Budget & Local Control Accountability Plan
June 25th	Governing Board Adopts 2019-20 Budget & Local Control Accountability Plan
June 30th	Budget Submitted to Riverside County Office of Education
July 1st	Fiscal Year 2019-20 Begins
July - August	Budget Review and Revisions as needed
August	Unaudited Actuals for 2018-19 are prepared
August	Annual Audit of District's financials for 2018-19
September 10th	Unaudited Actuals for 2018-19 are presented to the board for approval.
December 10th	First Interim Report Presented & Auditor's Report to Board of Education on 2018-19 Annual Audit

2020

January	Governor's Proposed Budget for 2020-21 to Legislature
March 10th	Second Interim 2019-20 Report presented to the board for approval

Background

When preparing and updating the 2019-20 fiscal year budget it is necessary to utilize specific assumptions for revenue and expenditures. Many of the assumptions used in budget development and multi-year projections are received directly from the Riverside County Office of Education (RCOE) or are recommendations from School Services of California (SSC). Additionally, the action items listed under the Local Control and Accountability Plan (LCAP) have been taken into consideration during the budget development and multi-year projections. The budget goal is to maintain at least a minimum reserve for economic uncertainty of 3% through 2021-22.

Revenue Assumptions

1. We are using the Fiscal Crisis & Management Assistance Team (FCMAT) Local Control Funding Formula (LCFF) calculator revenue projections as of the States Adopted Budget to estimate revenues for the 2019-20 budget and 2020-21 and 2021-22 multi-year projections. Many factors for these projections are included below:

Factor	2019-20			2020-21			2021-22		
Enrollment	10,697			10,990			11,210		
Funded ADA	10,282.21			10,564.14			10,774.81		
ADA to Enrollment	96.13%			96.13%			96.12%		
Cost of Living Adjustment (COLA)	3.26%			3.00%			2.80%		
LCFF Gap Funding	100%			100%			100%		
Base Grant per ADA	TK-3	4-6	7-8	TK-3	4-6	7-8	TK-3	4-6	7-8
	\$7,702	\$7,818	\$8,050	\$7,933	\$8,053	\$8,292	\$8,155	\$8,278	\$8,524
LCFF Phase-in Entitlement	\$92,405,782			\$97,675,475			\$102,396,806		
Prior year change	\$5,564,582			\$5,269,693			\$4,721,331		

*ADA to Enrollment includes County Office of Education (COE) enrollment & ADA

2. Augmentation Grants under LCFF provide additional funding for grades TK-3 Grade Span Adjustment (GSA). The augmentation grant is 10.4% of the TK-3 Base Grant. As a condition of receiving these funds, Menifee Union School District (MUSD) must maintain class sizes as per our negotiated agreement.

- Supplemental and Concentration Grants under LCFF provide additional funding for the unduplicated students who qualify for free and reduced priced meals, English Learners or foster youth. Meniffee Union School District does not qualify for the Concentration Grant but does qualify for the Supplemental Grant.

Factor	2019-20	2020-21	2021-22
Unduplicated Count 3-year average	47.57%	47.01%	47.01%
Supplemental Grant Increase	\$519,536	\$366,736	\$405,750
Total Supplemental Grant Funding	\$8,005,357	\$8,372,093	\$8,777,843

- Pupil Transportation Grant and Targeted Instructional Improvement Grant (TIIG) provide funding equal to the amounts received in 2012-13 and remain fixed amounts for all future years at \$138,150 for Pupil Transportation and \$119,366 for TIIG.
- Deferred Maintenance funding was folded into the LCFF base grant funding. The 2012-13 State Revenue received for this purpose was \$295,599 and required a district match in equal value. The amount budgeted as an inter-fund transfer out of the Restricted Routine Maintenance Fund and into the Deferred Maintenance Fund No. 14 is \$350,000.
- The Routine Restricted Maintenance contribution, per Education Code (EC) Section 17070.75, continues under LCFF and maintains that districts receiving state school facilities funding must set aside three percent (3%) of general funding expenditures in a Routine Restricted Maintenance Account (RRMA).

Factor	2019-20	2020-21	2021-22
Budgeted RRMA	\$3,275,331	\$3,429,528	\$3,525,763

- California Lottery funding will be calculated in the same manner as in prior years and is estimated to be \$151 per ADA unrestricted and \$53 per ADA restricted for all three years.

Factor	2019-20	2020-21	2021-22
Lottery Unrestricted Rate per ADA	\$151	\$151	\$151
Budgeted Unrestricted Lottery	\$1,573,876	\$1,621,093	\$1,669,725
Lottery Restricted Rate per ADA	\$53	\$53	\$53
Budgeted Restricted Lottery	\$552,420	\$568,993	\$586,062

8. Mandate Block Grant funding is estimated per average daily attendance (ADA) as projected for all three fiscal years.

Factor	2019-20	2020-21	2021-22
Grades K-8 per ADA	\$ 32.18	\$ 33.15	\$ 34.08
Budgeted Mandate Block Grant	\$321,135	\$340,740	\$360,808

9. Contribution to Special Education is estimated as follows:

Contribution to Special Education	2019-20	2020-21	2021-22
Transportation	\$1,650,640	\$1,698,735	\$1,748,272
Preschool	\$263,132	\$263,132	\$263,132
Grades TK-8th	\$12,047,956	\$13,068,158	\$14,158,519
Total Special Education Contribution	\$13,961,728	\$15,030,025	\$16,169,923

Expenditure Assumptions

1. Enrollment projections are estimated to increase by 2.75% in 2019/20 based on the increased home construction development within the district boundaries, and will remain at an estimated growth of 2.75% in 2020/21. In 2021/22 the district is projecting an estimated growth of 2%. Therefore, certificated staffing decreases/(increases) are estimated as follows:

Factor	2020-21	2021-22
FTE for Growth	11	10
Inc./((Dec.) in salary expense	\$996,151	\$903,613

2. The class size hiring ratio for grades TK-3 will be based on anticipated enrollment and District participation in TK-3 Grade Span Adjustment (GSA) under the LCFF. As per the locally bargained agreement, the district will maintain GSA ratio of 25:1 in 2020-21.

Factor	2020-21	2021-22
FTE for GSA	0	0
Inc./((Dec.) in salary expense	\$0	\$0

3. The budget does not include salary schedule increases for projected years; however step and column movement has been budgeted at approximately 1.5% of a cost increase for all certificated and classified employees as follows:

Factor	2020-21	2021-22
Step and Column for Certificated	\$1,248,769	\$1,153,076
Step and Column for Classified	\$466,289	\$477,882
Total Step and Column	\$1,715,058	\$1,630,958

4. CalSTRS and CalPERS estimates are as follows:

	2019-20		2020-21		2021-22	
CalSTRS	16.70%	\$8,421,860	18.10%	\$9,134,497	17.80%	\$8,976,780
CalPERS	20.733%	\$2,926,794	23.60%	\$3,379,200	24.90%	\$3,588,933
Total Estimated STRS and PERS		\$11,348,654		\$12,513,697		\$12,565,713
Estimated Annual Increase		\$1,232,036		\$1,165,043		\$52,016

5. Text Book Adoptions

Textbooks and related materials for each curricular area in all grade levels are adopted on a rotating cycle. The district is using one-time funding for the below scheduled text book adoptions:

Adoptions	2019-20	2020-21	2021-22
English Language Arts			
History / Social Studies	\$847,766		
Science		\$1,200,000	
Math			\$360,351
Total	\$847,766	\$1,200,000	\$360,351

Ending Fund Balance and Reserves (Education Code 42127)

Pursuant to Education Code Section 42127(a)(2)(C), Meniffee Union School District must include specific information each time the District files an adopted or revised budget with the county superintendent, as well as maintain and make it available for public review. The required information is as follows:

- The minimum reserve for economic uncertainties level required in each year identified in the budget

- The amount of assigned and unassigned ending fund balance that exceed the minimum reserve for economic uncertainties each year
- Reasons for the reserve for economic uncertainties being greater than the minimum

Factor	2019-20	2020-21	2021-22
Beginning Fund Balance	\$9,506,695	\$8,713,223	\$8,132,916
Net Change in Fund Balance	(\$793,472)	(\$580,307)	\$1,018,949
Ending Fund Balance	\$8,713,223	\$8,132,916	\$9,151,865
Non-spendable	\$5,000	\$5,000	\$5,000
Restricted	\$2,147,888	\$3,081,061	\$4,052,332
3% Required Reserve	\$3,275,331	\$3,429,528	\$3,525,764
Budget Contingency	\$3,285,004	\$1,617,327	\$1,568,769
Total Available Reserve	6.01%	4.41%	4.33%

The Government Finance Officers Association recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%. Meniffee Union School District's two months of average general fund operating expenditures equal \$15.7M. In determining an appropriate level of reserves, districts should consider multiple external and local factors such as:

- State and federal economic forecasts and volatility
- Unknown impacts of federal tax reform on state revenue
- Forecasted revenue changes versus projected expenditure increases in budget and multiyear projection years
- Ending balance impact of various district enrollment scenarios
- Cash flow requirements and the relationship between budgeted reserves and actual cash on hand
- Savings for future one-time planned expenditures
- Protection against unanticipated/unbudgeted expenditures
- Offset unfunded liabilities
- Credit ratings and long-term borrowing costs

A prudent reserve affords district and their governing boards time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force districts to react quickly, often causing significant disruption, sometimes unnecessarily, to students programs and employees.

UNRESTRICTED GENERAL FUND No. 03
SUMMARY

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenue	78,139,261	81,165,874	84,064,696	92,474,171	95,050,228
Expenditures	77,867,676	82,141,575	85,413,236	91,220,185	96,487,345
Net Surplus/(Deficit)	271,585	(975,701)	(1,348,540)	1,253,986	(1,437,117)
Beginning Balance	8,801,122	9,072,708	8,097,006	6,748,466	8,002,452
Ending Balance (EFB)	<u>9,072,708</u>	<u>8,097,006</u>	<u>6,748,466</u>	<u>8,002,452</u>	<u>6,565,335</u>

Components of Ending Fund Balance

0000-Budget Contingencies	3,028,031	931,062	648,908
0003-Energy conservation/Generation Project	421,520	1,258,948	874,050
0006-1X Discretionary	1,286,557	2,408,117	1,560,351
0013-Assistance League Grant for Teachers	0	0	0
0015-Community Grant - Best Buy	0	0	0
0021-LCFF Supplemental Allocations	0	137,670	1,696
0600-Donation Account	76,202	75,001	0
0602-Donation Account-Site Library	18,288	0	0
0704-Transportation	0	0	200,000
0854-IMFRP Instructional Materials	30,173	0	0
	<u>4,860,771</u>	<u>4,810,798</u>	<u>3,285,005</u>

UNRESTRICTED GENERAL FUND No. 03
REVENUE

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Estimated Actuals	2019-20 Adopted Budget
REVENUE					
LCFF (8010-8096)					
LCFF Sources	48,508,141	54,292,155	54,784,541	60,871,672	65,964,473
Education Protection Account (EPA)	12,132,060	12,238,856	12,694,748	14,370,157	14,803,929
LCFF Property Taxes	10,839,151	11,243,683	12,206,742	12,206,741	12,206,741
Community Redevelopment Funds	0	653,967	991,510	991,511	991,511
LCFF In-Lieu of Property Taxes	(1,357,469)	(1,670,405)	(1,473,963)	(1,598,881)	(1,560,872)
	<u>70,121,883</u>	<u>76,758,257</u>	<u>79,203,578</u>	<u>86,841,200</u>	<u>92,405,782</u>
Federal Revenue (8100-8299)					
Medi-Cal Administrative	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
State (8300-8599)					
Mandated Cost Reimbursement	5,139,292	2,269,970	1,728,082	2,091,298	321,135
Lottery Non-Prop 20 (1100)	1,439,821	1,464,102	1,590,258	1,535,232	1,573,876
Assessment Reimbursement (CAASPP & CELDT)	0	24,400	31,131	25,536	31,915
	<u>6,579,113</u>	<u>3,758,472</u>	<u>3,349,470</u>	<u>3,652,066</u>	<u>1,926,926</u>
Local (8600-8799)					
Sale of Equipment	0	0	0	0	0
Sales - Print Shop	0	0	400	0	0
Leases & Rentals	210,918	279,899	335,066	285,000	325,000
Interests	44,842	54,325	95,299	50,000	55,000
Transportation Fees from Individuals	129,382	0	0	0	0
Interagency Services between LEA's	0	0	0	0	0
Other Fees & Contracts	157,192	139,966	143,072	123,330	132,520
Miscellaneous	670,079	5,928	745,265	1,326,575	0
Transfer In - Other	130,000	130,000	130,000	130,000	130,000
	<u>1,342,412</u>	<u>610,118</u>	<u>1,449,103</u>	<u>1,914,905</u>	<u>642,520</u>
Subtotal	<u>78,043,408</u>	<u>81,126,847</u>	<u>84,002,151.23</u>	<u>92,408,171</u>	<u>94,975,228</u>
Other financing sources/uses					
Interfund Transfer In	95,853	39,027	62,545	66,000	75,000
TOTAL REVENUE	<u>78,139,261</u>	<u>81,165,874</u>	<u>84,064,696</u>	<u>92,474,171</u>	<u>95,050,228</u>
Contributions to Restricted Fund	(10,112,742)	(11,480,340)	(11,853,979)	(13,722,864)	(15,586,419)
Total Financing Sources/Uses	<u>(10,016,889)</u>	<u>(11,441,313)</u>	<u>(11,791,434)</u>	<u>(13,656,864)</u>	<u>(15,511,419)</u>
Total - Ongoing Revenue	<u>68,026,519</u>	<u>69,685,534</u>	<u>72,210,717</u>	<u>78,751,307</u>	<u>79,463,809</u>

UNRESTRICTED GENERAL FUND No. 03
EXPENDITURES

	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Actual</u>	2018-19 <u>Estimated Actuals</u>	2019-20 <u>Adopted Budget</u>
ENROLLMENT	9,700	10,118	10,135	10,393	10,679
AVERAGE DAILY ATTENDANCE (ADA)	9,368.50	9,722.60	9,730.20	9,964.18	10,265.47
EXPENDITURES					
Certificated Salaries	35,112,035	38,914,784	38,402,678.99	40,480,637	41,947,417
Classified Salaries	8,393,660	8,672,552	8,500,556.35	9,240,902	10,202,350
Employee Benefits	11,919,118	13,590,980	14,576,709.64	16,572,340	17,901,688
Books and Supplies	4,775,358	2,142,756	4,316,705.00	2,155,037	2,969,782
Operating Expenses					
Travel & Conferences	188,499	179,350	153,144.08	162,131	165,249
Mileage	0	0	0	25,432	23,600
Education Assistance	0	0	0	9,225	7,000
Membership	62,725	76,244	83,867.94	77,581	117,703
Insurance	444,461	482,173	606,257.00	680,962	755,232
Gas/Fuel	1,932,430	48,025	32,178.80	65,295	68,590
Electric	0	894,431	768,196.77	951,212	1,000,601
Water	0	471,172	487,237.33	527,080	541,000
Waste Disposal	0	223,784	186,137.68	207,001	244,800
Alarm - Fire/Burglary	0	0	174,694.40	206,400	206,520
Rentals, Leases Repairs	1,147,240	891,610	667,466.18	757,195	779,557
Transfers of Direct Costs	(105,511)	(450,928)	(435,978.40)	(280,588)	(280,550)
Professional/Consulting Services & Operating Expenditures	3,850,591	3,997,704	1,606,316.37	2,242,081	2,169,979
Legal	0	108,676	223,163.29	280,532	217,000
Legal Settlements	0	0	41,666.66	0	0
Consulting	0	35,902	1,401,949.87	1,456,547	53,500
Elections	0	0	-	65,458	70,000
Advertising	0	4,231	6,441.40	3,410	10,500
Printing	0	49,021	26,718.45	38,853	20,816
Software License	0	461,182	642,125.44	329,157	458,974
STRS/PERS Penalties & Interest	0	1,677	(103.82)	355	355
Communications	148,190	31,108	66,305.52	75,500	90,000
Postage	0	31,773	32,132.63	36,226	42,664
Telephone	0	92,018	85,886.03	130,981	154,048
Cellular Phones	0	7,440	9,704.88	15,330	14,605
Capital Outlay	48,824	39,249	15,723.57	10,000	35,000
<u>Other Outgo</u>					
Debt Service P & I	945,865	768,453	837,780.76	1,446,664	1,354,296
Indirect Costs	(1,129,044)	(1,109,144)	(314,804)	(487,615)	(449,350)
Transfer Out to Restricted Fund	20,492	5,011	358,398	16,000	8,000
Sub-total Expenditures	<u>67,754,934</u>	<u>70,661,235</u>	<u>73,559,257.26</u>	<u>77,497,321</u>	<u>80,900,926</u>
Contributions to Restricted Fund	10,112,742	11,480,340	11,853,978.75	13,722,864	15,586,419
TOTAL EXPENDITURES	<u>77,867,676</u>	<u>82,141,575</u>	<u>85,413,236.01</u>	<u>91,220,185</u>	<u>96,487,345</u>
Cost Per Pupil	6,985.04	6,983.72	7,257.94	7,456.68	7,575.70

LCFF - Supplemental (0021)
SUMMARY

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Estimated Actual	2019-20 Adopted Budget
Revenue	2,395,623	3,787,868	3,878,855	7,485,821	8,005,357
Expenditures	2,395,623	2,963,445	4,626,819	7,424,610	8,141,331
Net Surplus/(Deficit)	0	824,423	(747,964)	61,211	(135,974)
Beginning Balance	0	0	824,423	76,459	137,670
Restricted Ending Balance	<u>0</u>	<u>824,423</u>	<u>76,459</u>	<u>137,670</u>	<u>1,696</u>

LCFF - Supplemental (0021)
REVENUE EXPENDITURES

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Estimated Actuals	2019-20 Adopted Budget
District Enrollment	9,682	10,101	10,118	10,393	10,679
Unduplicated Pupil Count (UPP)	4,909	4,675	4,929	4,878	5,012
Unduplicated Pupil Count Percentage	50.70%	46.28%	48.72%	47.01%	47.00%
3-yr. Average UPP Percentage	48.42%	47.55%	48.57%	47.32%	47.57%
REVENUE					
State Revenue	0	0	0	0	0
Interest	0	0	0	0	0
All Other Local Revenue	0	0	56	0	0
Contribution to General Fund 03	2,395,623	3,787,868	3,878,800	7,485,821	8,005,357
TOTAL REVENUE	2,395,623	3,787,868	3,878,855	7,485,821	8,005,357
EXPENDITURES					
Certificated Salaries	1,413,621	1,532,567	1,220,505	1,794,607	2,711,770
Classified Salaries	215,453	229,722	103,306	987,676	983,340
Employee Benefits	383,940	419,485	338,460	903,077	1,110,943
Books and Supplies	145,044	204,229	362,765	346,719	530,048
Travel & Conferences	75,518	78,028	59,055	74,680	57,705
Mileage Reimbursement	0	0	0	2,259	2,500
Membership	6,863	11,082	8,844	0	20,027
Waste Disposal	0	0	0	0	0
Rentals, Leases, Repairs, & Noncapitalized Improvements	458	4,115	5,793	6,617	6,000
Transfers of Direct Costs	0	0	1,940,448	2,945,858	2,263,740
Repro DC/Interprogram	0	0	1,000	4,960	0
Printing Services/Interprogram	0	0	0	283	150
Interfund for Meals/Snacks	0	0	0	0	0
Food Service DC/Interfund	0	0	333	610	0
Professional/Consulting Services & Operating Expenditures	108,511	222,711	270,254	189,973	184,303
Consultants	35,925	7,700	0	0	0
Printing	9,400	13,493	10,768	14,439	0
Software License	570	239,943	304,965	152,502	270,495
Legal	0	0	0	0	0
Communications	0	0	0	0	0
Cellular Phones	321	371	323	350	310
TOTAL EXPENDITURES	2,395,623	2,963,445	4,626,819	7,424,610	8,141,331
Beginning Balance	0	0	824,423	76,459	137,670
Ending Balance	0	824,423	76,459	137,670	1,696

RESTRICTED GENERAL FUND No. 06
SUMMARY

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenue	21,439,191	23,643,868	25,242,781	28,724,032	28,920,396
Expenditures	<u>21,643,691</u>	<u>24,351,564</u>	<u>25,074,475</u>	<u>28,724,510</u>	<u>28,276,751</u>
Net Surplus/(Deficit)	(204,500)	(707,695)	168,305	(478)	643,645
Beginning Balance	2,248,611	2,044,111	1,336,416	1,504,721	1,504,243
Restricted Ending Balance	<u><u>2,044,111</u></u>	<u><u>1,336,416</u></u>	<u><u>1,504,721</u></u>	<u><u>1,504,243</u></u>	<u><u>2,147,888</u></u>

Components of Ending Fund Balance

5640 Medi-Cal Billing Option	212,025	87,912	0
6300 Lottery (for instruction materials)	353,858	44,046	0
6512 Special Ed/Mental Health	86,698	47,813	173,237
7311 Classified School Employee Prof Dev.	0	60,500	0
8150 RMMR	0	379,266	825,579
9986 Redevelopment	852,140	884,706	1,149,072
	<u>1,504,721</u>	<u>1,504,243</u>	<u>2,147,889</u>

RESTRICTED GENERAL FUND No. 06
REVENUE

REVENUE	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Estimated Actuals	2019-20 Adopted Budget
<u>Federal (8100-8299)</u>					
IDEA - Special Education (3310)	1,386,458	1,471,462	1,535,757	1,845,571	1,920,277
IDEA - Special Education, Part B (3311)	0	0	0	0	0
IDEA - Preschool, Part B (3315)	42,917	52,351	53,430	65,723	62,330
IDEA - Preschool Local (3320)	104,237	197,672	209,834	0	0
IDEA - Mental Health (3327)	21,489	50,797	145,935	0	0
IDEA - Staff Development (3345)	463	536	243	658	624
Title IX, McKinney-Vento Homeless (5630)	0	0	356	728	0
Title I, Part A (3010)	933,575	1,123,109	1,341,971	1,669,525	1,180,068
Title II, Part A, Teacher Quality (4035)	83,265	76,213	67,541	432,979	231,835
Title IV, Part A, Student Support & Academic Enrichment (4127)	0	0	0	94,828	94,828
Title III, Immigrant (4201)	16,634	12,343	8,923	743	8,865
Title III, LEP (4203)	98,541	111,192	111,471	98,971	80,924
	<u>2,687,579</u>	<u>3,095,675</u>	<u>3,475,462</u>	<u>4,209,726</u>	<u>3,579,751</u>
Medi-Cal Billing Option (5640)	244,339	188,260	168,842	50,000	89,774
	<u>244,339</u>	<u>188,260</u>	<u>168,842</u>	<u>50,000</u>	<u>89,774</u>
<u>State (8300-8599)</u>					
CA Clean Energy Job Act (6230)	339,186	546,711	540,513	0	0
Educator Effectiveness (6264)	665,222	0	0	0	0
Lottery - Prop 20 (6300)	495,745	486,660	609,966	538,856	552,420
Special Education Mental Health (6512)	565,468	586,850	594,686	628,103	642,113
Tobacco-Use Prevention Gr. 6-12 (6690)	0	0	0	6,000	0
Classified School Employee Professional Development Block Grant (7311)	0	0	0	60,500	0
Low-Performing Students Block Grant (7510)	0	0	0	1,074,957	0
STRS On-behalf (7690)	2,444,818	3,174,053	3,879,652	4,093,991	4,094,785
	<u>4,510,439</u>	<u>4,794,274</u>	<u>5,624,817</u>	<u>6,402,407</u>	<u>5,289,318</u>
<u>Local (8600-8799)</u>					
Special Education - Master Plan /AB602 (6500)	3,554,192	3,752,985	3,727,740	3,946,877	3,983,901
Special Education - Low Incidence Equipment (6531)	27,250	25,951	27,574	27,792	26,867
Redevelopment (9986)	302,426	306,383	364,366	364,366	364,366
	<u>3,884,093</u>	<u>4,085,319</u>	<u>4,119,680</u>	<u>4,339,035</u>	<u>4,375,134</u>
<u>Other financing sources/uses</u>					
Contributions from General Fund To Special Education (6500 & 6531)	7,776,185	9,483,469	9,656,970	10,659,803	12,311,088
Contributions from General Fund To RRMA	2,336,557	1,996,872	2,197,009	3,063,061	3,275,331
Total ALL Restricted Revenue	<u>21,439,191</u>	<u>23,643,868</u>	<u>25,242,781</u>	<u>28,724,032</u>	<u>28,920,396</u>

RESTRICTED GENERAL FUND No. 06
EXPENDITURES

	2015-16	2016-17	2017-18	2018-19	2019-20
	Actual	Actual	Actual	Estimated Actuals	Adopted Budget
ENROLLMENT	9,700	10,118	10,135	10,393	10,679
AVERAGE DAILY ATTENDANCE (ADA)	9,368.50	9,722.60	9,730.20	9,964.18	10,265.47
EXPENDITURES					
Certificated Salaries	6,852,186	8,119,142	7,978,109	8,703,349	8,955,248
Classified Salaries	3,851,187	4,302,569	4,781,596	5,014,238	5,577,426
Employee Benefits	5,354,243	6,657,582	7,643,300	8,361,115	9,002,377
Books and Supplies	829,473	929,434	1,100,039	2,569,551	1,663,317
<u>Operating Expenses</u>					
Non-Public Schools (NPS)	395,433	513,484	688,270	583,868	584,168
Travel & Conferences	82,373	69,937	45,811	106,899	20,616
Mileage	0	0	0	22,858	15,900
Membership	1,161	1,161	800	983	2,518
Insurance	14,053	14,868	16,065	17,850	23,275
Pest Control	46,255	26,230	18,165	31,875	31,875
Septic Maintenance	0	10,690	10,000	22,000	22,000
Rentals, Leases Repairs	173,112	375,528	210,813	286,444	304,000
Transfers of Direct Costs	101,835	444,458	428,876	272,300	266,550
Professional/Consulting Services & Operating Expenditures	947,320	690,056	777,002	1,224,487	683,872
Legal	104,837	281,133	206,352	181,700	200,000
Legal Settlement	0	0	8,400	5,352	0
Consulting	42,707	1,000	0	50,000	0
Advertising	1,200	0	0	0	0
Printing	175,502	102,762	4,343	306	350
Software License	61,913	54,214	70,751	133,952	69,516
Postage	59	85	273	50	50
Telephone	3,934	1,597	1,499	1,931	2,202
Cellular Phone	5,301	5,792	6,207	6,360	5,990
Capital Outlay	358,675	93,041	12,330	291,132	65,330
<u>Other Outgo</u>					
Other Tuition	245,151	180,090	134,800	200,000	207,000
Indirect Costs	991,478	929,998	124,302	285,910	223,171
Debt Service P & I	1,004,302	546,711	540,513	0	0
Transfer Out to Fund 14	0	0	265,862	350,000	350,000
TOTAL EXPENDITURES	21,643,691	24,351,564	25,074,475	28,724,510	28,276,751
Cost Per Pupil	2,231.31	2,406.76	2,474.05	2,763.83	2,647.88

SPECIAL EDUCATION BUDGET
INCORPORATED IN GENERAL FUND NO. 06 (RESTRICTED)

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Estimated Actuals	2019-20 Adopted Budget
ENROLLMENT per DataQuest	1,117	1,254	1,331	1,331 *	1,331 *
DIS	0	0	7	0	0
RSP	524	690	602	752	752
SDC	242	359	308	362	362
SPEECH	243	287	289	367	367
TOTAL per District	1,009	1,336	1,206	1,481	1,481
INCOME					
Federal	1,534,075	1,722,021	1,945,199	1,911,952	1,983,231
Master Plan	3,581,442	3,778,936	3,755,314	3,974,669	4,010,768
Mental Health	687,641	720,260	739,482	628,103	642,113
	5,803,158	6,221,217	6,439,995	6,514,724	6,636,112
EXPENDITURES					
Certificated Salaries	6,073,865	7,037,436	7,308,307	7,667,064	8,336,391
Classified Salaries	2,883,255	3,320,717	3,713,560	3,886,876	4,466,691
Employee Benefits	2,379,233	2,838,423	3,198,534	3,544,146	4,214,843
Books and Supplies	131,325	116,902	107,782	267,946	143,675
Operating Expenses	0	0	0	0	0
Non-Public Schools (NPS)	369,028	462,688	682,784	580,668	580,668
Mental Health	34,799	71,741	10,006	3,200	3,500
Legal Fees	104,837	281,133	206,352	181,700	200,000
Legal Settlements	0	0	8,400	5,342	0
Consultants/Cont. Services	550,835	629,403	664,767	685,386	486,100
Other (Misc./Services)	18,149	16,391	15,115	72,356	48,724
Capital Outlay	0	0	0	0	0
Other Outgo	0	0	0	0	0
Excess Costs - County	245,151	180,090	134,800	200,000	207,000
Indirect Costs	789,090	736,161	46,558	118,728	134,184
	13,579,568	15,691,084	16,096,965	17,213,412	18,821,776
NET INCOME (DEFICIT)	(7,776,410)	(9,469,867)	(9,656,970)	(10,698,688)	(12,185,664)
SPED cost per pupil / DataQuest #s	12,157	12,513	12,094	12,933	14,141
SPED cost per pupil / District #s	13,458	11,745	13,347	11,623	12,709

* DataQuest enrollment not available at this time

Multi-Year Projection Summary for 2019-20 Adopted Budget - Combined General Fund
 Prepared for June 11, 2019 Board Meeting

	2017/18 Prior Year	2018/19 Current Year	2018/19 Current Year	2018/19 Current Year	2018/19 Current Year	2019/20 SUBSEQUENT Year 1	2020/21 SUBSEQUENT Year 2	2021/22 SUBSEQUENT Year 3
	Revised Unaudited Actuals 6/30/2018	Adopted Budget 7/1/2018	1st Interim Budget 10/31/2018	2nd Interim Budget 1/31/2019	Estimated Actuals Budget 6/30/2019	Adopted Budget Budget 7/1/2019	Projected Budget	Projected Budget
LCFF REVENUE ASSUMPTIONS:								
COLA %	1.56%	3.70%	3.70%	3.70%	3.70%	3.26%	3.00%	2.80%
GAP Funding % (DOF)	42.97%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
GAP Funding % (SSC Est. used to Assign Reserve \$)	42.97%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Enrollment Projection (Oct. Cal Pads 1.17 & 1.19 Reports)	10,135	10,451	10,410	10,410	10,411	10,697	10,990	11,210
Unduplicated Pupil Count % (3 year average)	48.53%	47.72%	47.31%	47.31%	47.32%	47.57%	47.01%	47.01%
ADA Projection (Includes Co. Operated ADA)	9,730.20	10,045.62	10,027.05	10,005.51	9,980.93	10,282.21	10,564.14	10,774.81
ADA Growth (over prior reporting period)	-43	315	-19	-22	-25	301	282	211
Growth % (over prior reporting period)	(0.004)	3.14%	-0.19%	-0.22%	-0.25%	3.02%	2.74%	1.99%
CalPERS Employer Rate	15.531%	18.062%	18.062%	18.062%	18.062%	20.733%	23.600%	24.900%
CalSTRS Employer Rate	14.430%	16.280%	16.280%	16.280%	16.280%	16.700%	18.100%	17.800%
GENERAL FUND FINANCIAL SUMMARY								
Total Revenues/Xfers In	\$ 97,453,498	\$ 105,138,224	\$ 105,437,960	\$ 106,413,792	\$ 107,475,339	\$ 108,384,205	\$ 113,737,292	\$ 118,544,392
Total Expenses/Xfers Out	\$ 98,633,733	\$ 102,102,028	\$ 106,062,867	\$ 106,334,738	\$ 106,221,830	\$ 109,177,677	\$ 114,317,599	\$ 117,525,443
Fund Balance Change (Deficit Spending)	\$ (1,180,235)	\$ 3,036,196	\$ (624,908)	\$ 79,054	\$ 1,253,509	\$ (793,472)	\$ (580,307)	\$ 1,018,949
Beginning Fund Balance	\$ 9,433,422	\$ 6,196,702	\$ 8,253,187	\$ 8,253,187	\$ 8,253,187	\$ 9,506,696	\$ 8,713,224	\$ 8,132,917
Ending Fund Balance	\$ 8,253,187	\$ 9,232,898	\$ 7,628,279	\$ 8,332,241	\$ 9,506,696	\$ 8,713,224	\$ 8,132,917	\$ 9,151,866
<i>Components of Ending Fund Balance:</i>								
Revolving Cash (9711)	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Restricted Funds (9740)	\$ 1,504,721	\$ 1,217,229	\$ 1,805,891	\$ 1,574,091	\$ 1,504,243	\$ 2,147,889	\$ 3,081,062	\$ 4,052,333
Reserve Requirement for Economic Uncertainty (9789)	\$ 2,959,012	\$ 3,063,061	\$ 3,181,887	\$ 3,190,042	\$ 3,186,655	\$ 3,275,331	\$ 3,429,528	\$ 3,525,764
Assigned Funds (9780)	\$ 3,784,454	\$ 4,947,608	\$ 2,635,501	\$ 3,563,108	\$ 4,810,798	\$ 3,285,005	\$ 1,617,328	\$ 1,568,770
Unassigned/Unappropriated (9790)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	6.84%	7.85%	5.48%	6.35%	7.53%	6.01%	4.41%	4.33%

CHILD DEVELOPMENT FUND No. 12
SUMMARY

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Estimated Actuals	2019-20 Adotped Budget
Revenue	376,590	675,642 ¹	699,344 ¹	763,102	741,308
Expenditures	376,590	625,652	614,769	897,667	741,308
Net Surplus/(Deficit)	0	49,990	84,575	(134,565)	0
Beginning Balance	0	0	49,990	134,565	0
Restricted Ending Balance	<u>0</u>	<u>49,990 ²</u>	<u>134,565</u>	<u>0</u>	<u>0</u>

(1) Includes prior year carry-over QRIS funding resource 6127

(2) Restricted ending balance in Child Development: Center-based Reserve resource 6130

CHILD DEVELOPMENT FUND No. 12
REVENUE EXPENDITURES

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Estimated Actuals	2019-20 Adopted Budget
REVENUE					
State Revenue	355,842	674,851	697,132 ¹	761,602	738,308
Interest	255	791	2,212	1,500	3,000
Other Fees and Contracts	0	0	0	0	0
Contribution to General Fund 03	20,492	0	0	0	0
TOTAL REVENUE	<u>376,590</u>	<u>675,642</u>	<u>699,344</u>	<u>763,102</u>	<u>741,308</u>
EXPENDITURES					
Certificated Salaries	147,870	197,855	210,196	235,468	217,575
Classified Salaries	135,701	188,707	217,516	236,642	242,705
Employee Benefits	85,993	112,517	138,144	160,985	165,807
Books and Supplies	4,198	81,566	13,697	132,224	57,910
Travel & Conferences	979	1,790	195	91,859	2,700
Mileage Reimbursement	0	0	0	300	150
Membership	170	255	180	450	450
Waste Disposal	0	0	0	0	0
Rentals, Leases, Repairs, & Noncapitalized Improvements	0	0	0	3,600	4,000
Interfund for Meals/Snacks	0	5,983	2,309	0	0
Interfund for Custodial	0	0	0	0	0
Print Charges	891	1,547	1,368	600	1,000
Print Charges- MUSD Print Services	0	0	0	500	3,000
Professional/Consulting Services & Operating Expenditures	726	1,390	1,585	5,365	5,000
Printing	33	1,135	110	500	250
Software License	0	150	0	300	0
Postage	29	127	0	200	200
Communications	0	0	0	0	0
Indirect Costs	0	32,628	29,469	28,674	40,561
TOTAL EXPENDITURES	<u>376,590</u>	<u>625,652</u>	<u>614,769</u>	<u>897,667</u>	<u>741,308</u>
Beginning Balance	0	0	49,990	134,565	0
Restricted Ending Balance	0	49,990 ²	134,565	0	0

(1) Includes prior year carry-over QRIS funding resource 6127

(2) Restricted ending balance in Child Development: Center-based Reserve resource 6130

CAFETERIA FUND No. 13
SUMMARY

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenue	2,876,929	3,141,844	3,344,508	3,560,241	3,673,478
Expenditures	2,829,660	3,173,181	3,273,902	3,686,956	3,624,176
Net Surplus/(Deficit)	47,269	(31,337)	70,606	(126,715)	49,302
Beginning Balance	1,354,091	1,401,360	1,370,023	1,440,630	1,313,915
Restricted Ending Balance	<u>1,401,360</u>	<u>1,370,023</u>	<u>1,440,630</u>	<u>1,313,915</u>	<u>1,363,217</u>

CAFETERIA FUND No. 13
REVENUE EXPENDITURES

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Estimated Actuals	2019-20 Adopted Budget
REVENUE					
Federal Revenue	1,946,716	2,050,857	2,227,083	2,152,000	2,216,000
Donated Food Commodities	0	0	0	258,316	268,478
State Revenue	150,436	151,546	166,892	170,925	172,000
Food Service Sales	775,073	926,435	928,218	950,000	1,000,000
Interest	4,703	7,994	12,310	13,000	9,000
Misc. Revenue	0	0	1,607	0	0
To Cafeteria Fund from GF	0	5,011	8,398	16,000	8,000
TOTAL REVENUE	2,876,929	3,141,844	3,344,508	3,560,241	3,673,478
EXPENDITURES					
Certificated Salaries	0	0	0	0	0
Classified Salaries	1,091,245	1,167,569	1,179,854	1,274,351	1,295,477
Employee Benefits	318,034	343,918	366,191	403,187	441,797
Supplies	130,631	158,604	167,335	199,322	178,400
Food	1,069,542	1,249,908	1,295,992	1,505,000	1,420,000
Operating Expenses					
Travel & Conferences	1,843	3,230	2,599	3,000	2,500
Mileage	0	0	0	1,150	1,050
Membership	640	633	604	1,150	1,150
Insurance	2,893	3,304	3,060	3,967	4,344
Repairs	16,372	15,883	26,484	32,000	30,000
Transfer of Direct Costs	0	(5,983)	(2,379)	0	0
Postage DC/Interfund	1,660	2,298	3,276	3,000	3,500
Food Service/Interfund	0	(643)	(1,530)	(1,012)	(200)
M&O DC/Interfund	0	0	0	0	0
Repro DC/Interfund	1,126	3,266	4,058	1,000	2,500
Printing Services DC/Interfund	0	0	0	4,200	4,200
Data Processing DC/Interfund	0	0	0	0	0
Professional/Consulting Services & Operating Expenditures	57,115	36,227	40,301	50,000	53,000
Printing	318	1,430	1,394	0	0
Software License	0	4,879	0	19,305	0
Postage	0	27	8	10	10
Cellular Phones	675	845	773	765	830
Equipment	0	41,267	24,849	0	0
Equipment Replacement	0	0	0	13,530	0
Indirect Costs / Interfund	137,566	146,518	161,033	173,031	185,618
TOTAL EXPENDITURES	2,829,660	3,173,181	3,273,902	3,686,956	3,624,176
Excess/(Deficit) of Rev/Exp	47,269	(31,337)	70,606	(126,715)	49,302
Beginning Balance	1,354,091	1,401,360	1,370,023	1,440,630	1,313,915
Restricted Ending Balance	1,401,360	1,370,023	1,440,630	1,313,915	1,363,217

(1) Includes resource 5320 meals for preschool students

DEFERRED MAINTENANCE FUND No. 14
SUMMARY

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenue	0	0	617,896	353,400	351,700
Expenditures	0	0	307,989	466,216	548,792
Net Surplus/(Deficit)	0	0	309,908	(112,816)	197,092
Beginning Balance			0	309,908	197,092
Restricted Ending Balance	<u>0</u>	<u>0</u>	<u>309,908</u>	<u>197,092</u>	<u>0</u>

DEFERRED MAINTENANCE FUND No. 14
SUMMARY

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Estimated Actuals	2018-19 Adopted Budget
REVENUE					
Interest	0	0	2,034	3,400	1,700
Misc. revenue	0	0	0	0	0
Transfer In	0	0	615,862	350,000	350,000
TOTAL REVENUE	0	0	617,896	353,400	351,700
EXPENDITURES					
Certificated Salaries	0	0	0	0	0
Classified Salaries	0	0	0	0	0
Employee Benefits	0	0	0	0	0
Supplies	0	0	4,414	13,682	61,700
Professional/Consulting Services & Operating Expenditures	0	0	303,575	452,534	487,092
Equipment	0	0	0	0	0
Equipment Replacement	0	0	0	0	0
Indirect Costs / Interfund	0	0	0	0	0
TOTAL EXPENDITURES	0	0	307,989	466,216	548,792
Excess/(Deficit) of Rev/Exp	0	0	309,908	(112,816)	(197,092)
Beginning Balance	0	0	0	309,908	197,092
Restricted Ending Balance	0	0	309,908	197,092	0

1 Includes RRMA Carryover to Fund 14

BUILDING FUND No. 21
SUMMARY

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenue	239	23,073,025	168,214	36,943,077	357,323
Expenditures	1,499,500	2,756,066	18,573,835	5,504,230	33,707,508
Net Surplus/(Deficit)	(1,499,261)	20,316,959	(18,405,621)	31,438,847	-33,350,185
Beginning Balance	1,499,261	0	20,316,959	1,911,338	33,350,185
Ending Balance	<u>0</u>	<u>20,316,959</u>	<u>1,911,338</u>	<u>33,350,185</u>	<u>0</u>

BUILDING FUND No. 21
REVENUE EXPENDITURES

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Estimated Actuals	2019-20 Adopted Budget
REVENUE					
Proceeds from Sale of Bonds	0	23,073,025	-	36,500,000	0
Interest Earned	239	0	168,214	443,077	357,323
Misc. Revenue	0	0	-	0	0
TOTAL REVENUE	239	23,073,025	168,214	36,943,077	357,323
EXPENDITURES					
Operating Expenses	0	0	0	0	0
Advertising	0	0	0	0	0
Legal	0	0	0	0	0
Consultants	0	0	0	0	0
Postage	0	0	0	0	0
	0	0	0	0	0
Land Improvements	0	0	0	0	0
Building & Improvements of Buildings	1,499,500	2,756,066	18,573,835	5,504,230	33,707,508
TOTAL EXPENDITURES	1,499,500	2,756,066	18,573,835	5,504,230	33,707,508
Excess/(Deficit) of Rev/Exp	-1,499,261	20,316,959	(18,405,621)	31,438,847	-33,350,185
Beginning Balance	1,499,261	0	20,316,959	1,911,338	33,350,185
Restricted Ending Balance	0	20,316,959	1,911,338	33,350,185	0

CAPITAL FACILITIES FUND No. 25
SUMMARY

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Estimated Actuals	2019-20 Adopted Budget
Revenue	3,471,463	3,585,435	5,130,046	6,482,503	2,585,600
Expenditures	<u>20,517,971</u>	<u>6,398,126</u>	<u>4,925,947</u>	<u>4,904,559</u>	<u>877,013</u>
Net Surplus/(Deficit)	(17,046,509)	(2,812,691)	204,099	1,577,944	1,708,587
Beginning Balance	30,221,322	13,174,813	10,362,122	10,566,221	12,144,166
Ending Balance	<u><u>13,174,813</u></u>	<u><u>10,362,122</u></u>	<u><u>10,566,221</u></u>	<u><u>12,144,166</u></u>	<u><u>13,852,753</u></u>

CAPITAL FACILITIES FUND No. 25
REVENUE EXPENDITURES

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Estimated Actuals	2019-20 Adopted Budget
REVENUE					
Interest Earned	111,031	87,503	128,172	150,000	85,600
Developer Fees	3,278,361	3,340,050	4,922,779	6,209,815	2,500,000
Misc. Revenue	82,071	157,883	79,000	122,688	0
Authorized Interfund Transfers	0	0	0	0	0
All other Financing Sources	0	0	95	0	0
TOTAL REVENUE	3,471,463	3,585,435	5,130,046	6,482,503	2,585,600
EXPENDITURES					
Supplies	1,639	320,016	50,933	37,616	0
Supplies +\$500	0	307,682	2,175	16,109	0
Technology	0	252,730	13,439	0	0
Travel Conference	0	0	0	9,505	0
Rentals, Leases, Repairs	24,300	0	0	0	0
Operating Expenses	0	37,793	3,599,845	3,865,770	712
Legal	28,531	52,848	44,985	29,602	102,142
Consultants	36,069	49,400	117,732	83,298	147,679
Advertising	656	4,000	3,105	0	0
Printing	0	88	0	0	0
Software License	0	0	0	6,000	0
Postage	0	0	124	116	0
Land	0	0	38,204	30,626	31,171
Land Improvements	96,642	6,612	0	0	10,000
Building & Improvements of Buildings	19,737,978	4,734,970	488,363	248,830	10,000
Books & Media for New Schools	0	74,307	4,237	0	0
Equipment	0	19,856	0	10,131	0
Debt Service - Interest	131,928	120,355	108,308	95,875	82,995
Debt Service - Principal	364,375	378,442	391,951	405,081	417,314
Authorized Interfund Transfers	95,853	39,027	62,545	66,000	75,000
TOTAL EXPENDITURES	20,517,971	6,398,126	4,925,947	4,904,559	877,013
Beginning Balance	30,221,322	13,174,813	10,362,122	10,566,221	12,144,166
Restricted Ending Balance	13,174,813	10,362,122	10,566,221	12,144,166	13,852,753

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

ANNUAL BUDGET REPORT:
July 1, 2019 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: 29775 Haun Road
Date: June 6 - 10, 2019

Place: 29775 Haun Road
Date: June 11, 2019
Time: 5:00 p.m.

Adoption Date: June 25, 2019

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

Contact person for additional information on the budget reports:

Name: Regina Hanson

Telephone: 951-672-1851

Title: Director of Fiscal Services

E-mail: rhanson@menifeeusd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2018-19) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	n/a	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	n/a	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 		X
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X
				Jun 25, 2019
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	86,841,200.00	0.00	86,841,200.00	92,405,782.00	0.00	92,405,782.00	6.4%
2) Federal Revenue		8100-8299	0.00	4,259,726.00	4,259,726.00	0.00	3,669,525.00	3,669,525.00	-13.9%
3) Other State Revenue		8300-8599	3,652,066.00	6,402,407.00	10,054,473.00	1,926,926.00	5,289,318.00	7,216,244.00	-28.2%
4) Other Local Revenue		8600-8799	1,914,905.00	4,339,035.00	6,253,940.00	642,520.00	4,375,134.00	5,017,654.00	-19.8%
5) TOTAL, REVENUES			92,408,171.00	15,001,168.00	107,409,339.00	94,975,228.00	13,333,977.00	108,309,205.00	0.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	40,480,637.00	8,703,349.00	49,183,986.00	41,947,417.00	8,955,248.00	50,902,665.00	3.5%
2) Classified Salaries		2000-2999	9,240,902.00	5,014,238.00	14,255,140.00	10,202,350.00	5,577,426.00	15,779,776.00	10.7%
3) Employee Benefits		3000-3999	16,572,340.00	8,361,115.00	24,933,455.00	17,901,688.00	9,002,377.00	26,904,065.00	7.9%
4) Books and Supplies		4000-4999	2,155,037.00	2,569,551.00	4,724,588.00	2,969,782.00	1,663,317.00	4,633,099.00	-1.9%
5) Services and Other Operating Expenditures		5000-5999	8,063,356.00	2,949,215.00	11,012,571.00	6,931,743.00	2,232,882.00	9,164,625.00	-16.8%
6) Capital Outlay		6000-6999	10,000.00	291,132.00	301,132.00	35,000.00	65,330.00	100,330.00	-66.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,446,664.00	200,000.00	1,646,664.00	1,354,296.00	207,000.00	1,561,296.00	-5.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(487,615.00)	285,910.00	(201,705.00)	(449,350.00)	223,171.00	(226,179.00)	12.1%
9) TOTAL, EXPENDITURES			77,481,321.00	28,374,510.00	105,855,831.00	80,892,926.00	27,926,751.00	108,819,677.00	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			14,926,850.00	(13,373,342.00)	1,553,508.00	14,082,302.00	(14,592,774.00)	(510,472.00)	-132.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	66,000.00	0.00	66,000.00	75,000.00	0.00	75,000.00	13.6%
b) Transfers Out		7600-7629	16,000.00	350,000.00	366,000.00	8,000.00	350,000.00	358,000.00	-2.2%
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	(13,722,864.00)	13,722,864.00	0.00	(15,586,419.00)	15,586,419.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,672,864.00)	13,372,864.00	(300,000.00)	(15,519,419.00)	15,236,419.00	(283,000.00)	-5.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,253,986.00	(478.00)	1,253,508.00	(1,437,117.00)	643,645.00	(793,472.00)	-163.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,748,466.00	1,504,721.00	8,253,187.00	8,002,452.00	1,504,243.00	9,506,695.00	15.2%
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)			6,748,466.00	1,504,721.00	8,253,187.00	8,002,452.00	1,504,243.00	9,506,695.00	15.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,748,466.00	1,504,721.00	8,253,187.00	8,002,452.00	1,504,243.00	9,506,695.00	15.2%
2) Ending Balance, June 30 (E + F1e)			8,002,452.00	1,504,243.00	9,506,695.00	6,565,335.00	2,147,888.00	8,713,223.00	-8.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	1,504,243.00	1,504,243.00	0.00	2,147,888.00	2,147,888.00	42.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	4,810,797.00	0.00	4,810,797.00	3,285,004.00	0.00	3,285,004.00	-31.7%
0000-Budget Contingencies	0000	9780				648,907.00		648,907.00	
0003-Energy Conservation/Generation P	0000	9780				874,050.00		874,050.00	
0006-1X Discretionary \$ for Textbook Ad	0000	9780				1,560,351.00		1,560,351.00	
0021-LCFF Supplemental	0000	9780				1,696.00		1,696.00	
0704-Transportation	0000	9780				200,000.00		200,000.00	
0000-Budget Contingencies	0000	9780	931,062.00		931,062.00				
0003-Energy Conservation/Generation P	0000	9780	1,258,948.00		1,258,948.00				
0006-1X Discretionary \$ for Textbook Ad	0000	9780	2,408,117.00		2,408,117.00				
0021-LCFF Supplemental	0000	9780	137,670.00		137,670.00				
0600-Site/Department 1X Donations	0000	9780	75,000.00		75,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,186,655.00	0.00	3,186,655.00	3,275,331.00	0.00	3,275,331.00	2.8%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	8,002,452.00	1,504,243.00	9,506,695.00				
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			8,002,452.00	1,504,243.00	9,506,695.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			8,002,452.00	1,504,243.00	9,506,695.00				

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	60,871,672.00	0.00	60,871,672.00	65,964,473.00	0.00	65,964,473.00	8.4%
Education Protection Account State Aid - Current Year		8012	14,370,157.00	0.00	14,370,157.00	14,803,929.00	0.00	14,803,929.00	3.0%
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	133,667.00	0.00	133,667.00	133,667.00	0.00	133,667.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	11,281,838.00	0.00	11,281,838.00	11,281,838.00	0.00	11,281,838.00	0.0%
Unsecured Roll Taxes		8042	481,502.00	0.00	481,502.00	481,502.00	0.00	481,502.00	0.0%
Prior Years' Taxes		8043	766,575.00	0.00	766,575.00	766,575.00	0.00	766,575.00	0.0%
Supplemental Taxes		8044	657,026.00	0.00	657,026.00	657,026.00	0.00	657,026.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,113,867.00)	0.00	(1,113,867.00)	(1,113,867.00)	0.00	(1,113,867.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	991,511.00	0.00	991,511.00	991,511.00	0.00	991,511.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			88,440,081.00	0.00	88,440,081.00	93,966,654.00	0.00	93,966,654.00	6.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,598,881.00)	0.00	(1,598,881.00)	(1,560,872.00)	0.00	(1,560,872.00)	-2.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			86,841,200.00	0.00	86,841,200.00	92,405,782.00	0.00	92,405,782.00	6.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,845,571.00	1,845,571.00	0.00	1,920,277.00	1,920,277.00	4.0%
Special Education Discretionary Grants		8182	0.00	66,381.00	66,381.00	0.00	62,954.00	62,954.00	-5.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	728.00	728.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,669,525.00	1,669,525.00		1,180,068.00	1,180,068.00	-29.3%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		432,979.00	432,979.00		231,835.00	231,835.00	-46.5%
Title III, Part A, Immigrant Student Program	4201	8290		743.00	743.00		8,865.00	8,865.00	1093.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		98,971.00	98,971.00		80,924.00	80,924.00	-18.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		94,828.00	94,828.00		94,828.00	94,828.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	50,000.00	50,000.00	0.00	89,774.00	89,774.00	79.5%
TOTAL, FEDERAL REVENUE			0.00	4,259,726.00	4,259,726.00	0.00	3,669,525.00	3,669,525.00	-13.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,091,298.00	0.00	2,091,298.00	321,135.00	0.00	321,135.00	-84.6%
Lottery - Unrestricted and Instructional Materials		8560	1,535,232.00	538,856.00	2,074,088.00	1,573,876.00	552,420.00	2,126,296.00	2.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		6,000.00	6,000.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	25,536.00	5,857,551.00	5,883,087.00	31,915.00	4,736,898.00	4,768,813.00	-18.9%
TOTAL, OTHER STATE REVENUE			3,652,066.00	6,402,407.00	10,054,473.00	1,926,926.00	5,289,318.00	7,216,244.00	-28.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	364,366.00	364,366.00	0.00	364,366.00	364,366.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	285,000.00	0.00	285,000.00	325,000.00	0.00	325,000.00	14.0%
Interest		8660	50,000.00	0.00	50,000.00	55,000.00	0.00	55,000.00	10.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	123,330.00	0.00	123,330.00	132,520.00	0.00	132,520.00	7.5%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,326,575.00	0.00	1,326,575.00	0.00	0.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		3,974,669.00	3,974,669.00		4,010,768.00	4,010,768.00	0.9%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	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	130,000.00	0.00	130,000.00	130,000.00	0.00	130,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,914,905.00	4,339,035.00	6,253,940.00	642,520.00	4,375,134.00	5,017,654.00	-19.8%
TOTAL, REVENUES			92,408,171.00	15,001,168.00	107,409,339.00	94,975,228.00	13,333,977.00	108,309,205.00	0.8%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	34,998,717.00	7,048,970.00	42,047,687.00	36,135,842.00	6,965,355.00	43,101,197.00	2.5%
Certificated Pupil Support Salaries		1200	1,152,119.00	918,180.00	2,070,299.00	1,328,600.00	1,334,955.00	2,663,555.00	28.7%
Certificated Supervisors' and Administrators' Salaries		1300	4,288,555.00	736,199.00	5,024,754.00	4,445,167.00	654,938.00	5,100,105.00	1.5%
Other Certificated Salaries		1900	41,246.00	0.00	41,246.00	37,808.00	0.00	37,808.00	-8.3%
TOTAL, CERTIFICATED SALARIES			40,480,637.00	8,703,349.00	49,183,986.00	41,947,417.00	8,955,248.00	50,902,665.00	3.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	463,233.00	3,389,778.00	3,853,011.00	442,024.00	3,899,421.00	4,341,445.00	12.7%
Classified Support Salaries		2200	3,683,301.00	1,097,780.00	4,781,081.00	4,291,159.00	1,194,136.00	5,485,295.00	14.7%
Classified Supervisors' and Administrators' Salaries		2300	1,039,170.00	146,280.00	1,185,450.00	1,219,244.00	107,064.00	1,326,308.00	11.9%
Clerical, Technical and Office Salaries		2400	3,637,008.00	379,028.00	4,016,036.00	3,804,823.00	362,157.00	4,166,980.00	3.8%
Other Classified Salaries		2900	418,190.00	1,372.00	419,562.00	445,100.00	14,648.00	459,748.00	9.6%
TOTAL, CLASSIFIED SALARIES			9,240,902.00	5,014,238.00	14,255,140.00	10,202,350.00	5,577,426.00	15,779,776.00	10.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,523,443.00	5,488,824.00	12,012,267.00	6,947,782.00	5,568,863.00	12,516,645.00	4.2%
PERS		3201-3202	1,448,929.00	749,413.00	2,198,342.00	1,899,039.00	1,027,755.00	2,926,794.00	33.1%
OASDI/Medicare/Alternative		3301-3302	1,239,338.00	503,085.00	1,742,423.00	1,404,430.00	564,485.00	1,968,915.00	13.0%
Health and Welfare Benefits		3401-3402	5,426,357.00	1,275,289.00	6,701,646.00	5,722,156.00	1,470,836.00	7,192,992.00	7.3%
Unemployment Insurance		3501-3502	23,383.00	6,709.00	30,092.00	26,059.00	7,267.00	33,326.00	10.7%
Workers' Compensation		3601-3602	1,216,874.00	335,600.00	1,552,474.00	1,296,451.00	361,281.00	1,657,732.00	6.8%
OPEB, Allocated		3701-3702	7,423.00	2,195.00	9,618.00	6,784.00	1,890.00	8,674.00	-9.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	686,593.00	0.00	686,593.00	598,987.00	0.00	598,987.00	-12.8%
TOTAL, EMPLOYEE BENEFITS			16,572,340.00	8,361,115.00	24,933,455.00	17,901,688.00	9,002,377.00	26,904,065.00	7.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	663,315.00	983,519.00	1,646,834.00	827,466.00	200,000.00	1,027,466.00	-37.6%
Books and Other Reference Materials		4200	26,035.00	8,318.00	34,353.00	800.00	19,150.00	19,950.00	-41.9%
Materials and Supplies		4300	1,137,283.00	1,305,064.00	2,442,347.00	1,695,594.00	1,200,350.00	2,895,944.00	18.6%
Noncapitalized Equipment		4400	328,404.00	272,650.00	601,054.00	445,922.00	243,817.00	689,739.00	14.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,155,037.00	2,569,551.00	4,724,588.00	2,969,782.00	1,663,317.00	4,633,099.00	-1.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	583,868.00	583,868.00	0.00	584,168.00	584,168.00	0.1%
Travel and Conferences		5200	196,788.00	129,757.00	326,545.00	195,849.00	36,516.00	232,365.00	-28.8%
Dues and Memberships		5300	77,581.00	983.00	78,564.00	117,703.00	2,518.00	120,221.00	53.0%
Insurance		5400 - 5450	680,962.00	17,850.00	698,812.00	755,232.00	23,275.00	778,507.00	11.4%
Operations and Housekeeping Services		5500	1,956,988.00	53,875.00	2,010,863.00	2,061,511.00	53,875.00	2,115,386.00	5.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	757,195.00	286,444.00	1,043,639.00	779,557.00	304,000.00	1,083,557.00	3.8%
Transfers of Direct Costs		5710	(272,300.00)	272,300.00	0.00	(266,550.00)	266,550.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,288.00)	0.00	(8,288.00)	(14,000.00)	0.00	(14,000.00)	68.9%
Professional/Consulting Services and Operating Expenditures		5800	4,416,393.00	1,595,797.00	6,012,190.00	3,001,124.00	953,738.00	3,954,862.00	-34.2%
Communications		5900	258,037.00	8,341.00	266,378.00	301,317.00	8,242.00	309,559.00	16.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,063,356.00	2,949,215.00	11,012,571.00	6,931,743.00	2,232,882.00	9,164,625.00	-16.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	10,000.00	278,802.00	288,802.00	25,000.00	53,000.00	78,000.00	-73.0%
Equipment Replacement		6500	0.00	12,330.00	12,330.00	10,000.00	12,330.00	22,330.00	81.1%
TOTAL, CAPITAL OUTLAY			10,000.00	291,132.00	301,132.00	35,000.00	65,330.00	100,330.00	-66.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	200,000.00	200,000.00	0.00	207,000.00	207,000.00	3.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	124,017.00	0.00	124,017.00	116,648.00	0.00	116,648.00	-5.9%
Other Debt Service - Principal		7439	1,322,647.00	0.00	1,322,647.00	1,237,648.00	0.00	1,237,648.00	-6.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,446,664.00	200,000.00	1,646,664.00	1,354,296.00	207,000.00	1,561,296.00	-5.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(285,910.00)	285,910.00	0.00	(223,171.00)	223,171.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(201,705.00)	0.00	(201,705.00)	(226,179.00)	0.00	(226,179.00)	12.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(487,615.00)	285,910.00	(201,705.00)	(449,350.00)	223,171.00	(226,179.00)	12.1%
TOTAL, EXPENDITURES			77,481,321.00	28,374,510.00	105,855,831.00	80,892,926.00	27,926,751.00	108,819,677.00	2.8%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	66,000.00	0.00	66,000.00	75,000.00	0.00	75,000.00	13.6%
(a) TOTAL, INTERFUND TRANSFERS IN			66,000.00	0.00	66,000.00	75,000.00	0.00	75,000.00	13.6%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	16,000.00	0.00	16,000.00	8,000.00	0.00	8,000.00	-50.0%
Other Authorized Interfund Transfers Out		7619	0.00	350,000.00	350,000.00	0.00	350,000.00	350,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			16,000.00	350,000.00	366,000.00	8,000.00	350,000.00	358,000.00	-2.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(13,722,864.00)	13,722,864.00	0.00	(15,586,419.00)	15,586,419.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(13,722,864.00)	13,722,864.00	0.00	(15,586,419.00)	15,586,419.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(13,672,864.00)	13,372,864.00	(300,000.00)	(15,519,419.00)	15,236,419.00	(283,000.00)	-5.7%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	86,841,200.00	0.00	86,841,200.00	92,405,782.00	0.00	92,405,782.00	6.4%
2) Federal Revenue		8100-8299	0.00	4,259,726.00	4,259,726.00	0.00	3,669,525.00	3,669,525.00	-13.9%
3) Other State Revenue		8300-8599	3,652,066.00	6,402,407.00	10,054,473.00	1,926,926.00	5,289,318.00	7,216,244.00	-28.2%
4) Other Local Revenue		8600-8799	1,914,905.00	4,339,035.00	6,253,940.00	642,520.00	4,375,134.00	5,017,654.00	-19.8%
5) TOTAL REVENUES			92,408,171.00	15,001,168.00	107,409,339.00	94,975,228.00	13,333,977.00	108,309,205.00	0.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		49,113,387.00	19,990,450.00	69,103,837.00	51,302,127.00	20,106,647.00	71,408,774.00	3.3%
2) Instruction - Related Services	2000-2999		8,670,992.00	2,441,343.00	11,112,335.00	9,004,413.00	1,764,410.00	10,768,823.00	-3.1%
3) Pupil Services	3000-3999		4,480,951.00	3,026,759.00	7,507,710.00	4,551,718.00	2,986,777.00	7,538,495.00	0.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		115,360.00	0.00	115,360.00	117,839.00	0.00	117,839.00	2.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,563,856.00	334,711.00	6,898,567.00	7,047,198.00	229,108.00	7,276,306.00	5.5%
8) Plant Services	8000-8999		7,090,111.00	2,381,247.00	9,471,358.00	7,515,335.00	2,632,809.00	10,148,144.00	7.1%
9) Other Outgo	9000-9999	Except 7600-7699	1,446,664.00	200,000.00	1,646,664.00	1,354,296.00	207,000.00	1,561,296.00	-5.2%
10) TOTAL EXPENDITURES			77,481,321.00	28,374,510.00	105,855,831.00	80,892,926.00	27,926,751.00	108,819,677.00	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			14,926,850.00	(13,373,342.00)	1,553,508.00	14,082,302.00	(14,592,774.00)	(510,472.00)	-132.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	66,000.00	0.00	66,000.00	75,000.00	0.00	75,000.00	13.6%
b) Transfers Out		7600-7629	16,000.00	350,000.00	366,000.00	8,000.00	350,000.00	358,000.00	-2.2%
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	(13,722,864.00)	13,722,864.00	0.00	(15,586,419.00)	15,586,419.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(13,672,864.00)	13,372,864.00	(300,000.00)	(15,519,419.00)	15,236,419.00	(283,000.00)	-5.7%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,253,986.00	(478.00)	1,253,508.00	(1,437,117.00)	643,645.00	(793,472.00)	-163.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,748,466.00	1,504,721.00	8,253,187.00	8,002,452.00	1,504,243.00	9,506,695.00	15.2%
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)			6,748,466.00	1,504,721.00	8,253,187.00	8,002,452.00	1,504,243.00	9,506,695.00	15.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,748,466.00	1,504,721.00	8,253,187.00	8,002,452.00	1,504,243.00	9,506,695.00	15.2%
2) Ending Balance, June 30 (E + F1e)			8,002,452.00	1,504,243.00	9,506,695.00	6,565,335.00	2,147,888.00	8,713,223.00	-8.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	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	1,504,243.00	1,504,243.00	0.00	2,147,888.00	2,147,888.00	42.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	4,810,797.00	0.00	4,810,797.00	3,285,004.00	0.00	3,285,004.00	-31.7%
0000-Budget Contingencies	0000	9780				648,907.00		648,907.00	
0003-Energy Conservation/Generation I	0000	9780				874,050.00		874,050.00	
0006-1X Discretionary \$ for Textbook Ar	0000	9780				1,560,351.00		1,560,351.00	
0021-LCFF Supplemental	0000	9780				1,696.00		1,696.00	
0704-Transportation	0000	9780				200,000.00		200,000.00	
0000-Budget Contingencies	0000	9780	931,062.00		931,062.00				
0003-Energy Conservation/Generation I	0000	9780	1,258,948.00		1,258,948.00				
0006-1X Discretionary \$ for Textbook Ar	0000	9780	2,408,117.00		2,408,117.00				
0021-LCFF Supplemental	0000	9780	137,670.00		137,670.00				
0600-Site/Department 1X Donations	0000	9780	75,000.00		75,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,186,655.00	0.00	3,186,655.00	3,275,331.00	0.00	3,275,331.00	2.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
5640	Medi-Cal Billing Option	87,912.00	0.00
6300	Lottery: Instructional Materials	44,046.00	0.00
6512	Special Ed: Mental Health Services	47,813.00	173,237.00
7311	Classified School Employee Professional Development Block Grant	60,500.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	379,266.00	825,579.00
9010	Other Restricted Local	884,706.00	1,149,072.00
Total, Restricted Balance		1,504,243.00	2,147,888.00

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)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	92,405,782.00	5.70%	97,675,475.00	4.83%	102,396,806.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,926,926.00	3.47%	1,993,747.00	3.45%	2,062,447.00
4. Other Local Revenues	8600-8799	642,520.00	0.00%	642,520.00	0.00%	642,520.00
5. Other Financing Sources						
a. Transfers In	8900-8929	75,000.00	0.00%	75,000.00	0.00%	75,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(15,586,419.00)	7.53%	(16,760,817.97)	7.08%	(17,947,414.29)
6. Total (Sum lines A1 thru A5c)		79,463,809.00	5.24%	83,625,924.03	4.31%	87,229,358.71
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				41,947,417.00		43,534,086.00
b. Step & Column Adjustment				1,017,824.00		948,071.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				568,845.00		660,249.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,947,417.00	3.78%	43,534,086.00	3.69%	45,142,406.00
2. Classified Salaries						
a. Base Salaries				10,202,350.00		10,550,842.00
b. Step & Column Adjustment				348,492.00		353,719.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		22,224.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,202,350.00	3.42%	10,550,842.00	3.56%	10,926,785.00
3. Employee Benefits	3000-3999	17,901,688.00	9.00%	19,512,639.00	2.60%	20,020,508.00
4. Books and Supplies	4000-4999	2,969,782.00	11.90%	3,323,242.00	-21.17%	2,619,592.05
5. Services and Other Operating Expenditures	5000-5999	6,931,743.00	6.05%	7,351,293.00	2.39%	7,526,715.00
6. Capital Outlay	6000-6999	35,000.00	3.16%	36,106.00	3.05%	37,207.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,354,296.00	-6.26%	1,269,583.00	6.09%	1,346,855.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(449,350.00)	-0.66%	(446,387.00)	0.00%	(446,387.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	8,000.00	0.00%	8,000.00	0.00%	8,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		80,900,926.00	5.24%	85,139,404.00	2.40%	87,181,681.05
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,437,117.00)		(1,513,479.97)		47,677.66
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,002,452.00		6,565,335.00		5,051,855.03
2. Ending Fund Balance (Sum lines C and D1)		6,565,335.00		5,051,855.03		5,099,532.69
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
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	3,285,004.00		1,617,327.03		1,568,768.69
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,275,331.00		3,429,528.00		3,525,764.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,565,335.00		5,051,855.03		5,099,532.69

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,275,331.00		3,429,528.00		3,525,764.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		3,275,331.00		3,429,528.00		3,525,764.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2020/21 B1d: Hire ten general ed. teachers for growth \$659,770. Reduce 1X SLP Stipend and District/Site Leadership team (\$90,925). B2d: N/A 2021/22 B1d: Hire nine teachers for estimated growth \$593,793. Hire principal for new middle school \$66,456 (half year). B2d: Hire Secretary for new middle school \$22,224 (half year). B10: N/A						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	3,669,525.00	0.00%	3,669,525.00	0.00%	3,669,525.00
3. Other State Revenues	8300-8599	5,289,318.00	0.31%	5,305,891.00	0.32%	5,322,960.00
4. Other Local Revenues	8600-8799	4,375,134.00	0.00%	4,375,134.00	0.00%	4,375,134.00
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	15,586,419.00	7.53%	16,760,817.97	7.08%	17,947,414.29
6. Total (Sum lines A1 thru A5c)		28,920,396.00	4.12%	30,111,367.97	4.00%	31,315,033.29
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,955,248.00		9,038,364.00
b. Step & Column Adjustment				17,139.00		17,996.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				65,977.00		65,977.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,955,248.00	0.93%	9,038,364.00	0.93%	9,122,337.00
2. Classified Salaries						
a. Base Salaries				5,577,426.00		5,582,462.00
b. Step & Column Adjustment				701.00		736.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				4,335.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,577,426.00	0.09%	5,582,462.00	0.01%	5,583,198.00
3. Employee Benefits	3000-3999	9,002,377.00	0.42%	9,040,196.00	0.31%	9,068,622.00
4. Books and Supplies	4000-4999	1,663,317.00	-0.05%	1,662,562.83	1.10%	1,680,913.83
5. Services and Other Operating Expenditures	5000-5999	2,232,882.00	34.81%	3,010,112.17	34.29%	4,042,174.17
6. Capital Outlay	6000-6999	65,330.00	3.00%	67,290.00	3.00%	69,309.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	207,000.00	0.00%	207,000.00	0.00%	207,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	223,171.00	-1.33%	220,208.00	0.00%	220,208.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	350,000.00	0.00%	350,000.00	0.00%	350,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		28,276,751.00	3.19%	29,178,195.00	3.99%	30,343,762.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		643,645.00		933,172.97		971,271.29
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,504,243.00		2,147,888.00		3,081,060.97
2. Ending Fund Balance (Sum lines C and D1)		2,147,888.00		3,081,060.97		4,052,332.26
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,147,888.00		3,081,060.97		4,052,332.26
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		2,147,888.00		3,081,060.97		4,052,332.26
(Line D3f must agree with line D2)						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2020/21 B1d: Hire one Special Education Teacher \$65,977. B2d: Hire one six-hour Instructional Aide III \$18,983. Reduction for one time professional development (\$14,648). 2021/22 B1d: Hire one Special Education Teacher \$65,977. B2d: N/A. B10: N/A						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	92,405,782.00	5.70%	97,675,475.00	4.83%	102,396,806.00
2. Federal Revenues	8100-8299	3,669,525.00	0.00%	3,669,525.00	0.00%	3,669,525.00
3. Other State Revenues	8300-8599	7,216,244.00	1.16%	7,299,638.00	1.17%	7,385,407.00
4. Other Local Revenues	8600-8799	5,017,654.00	0.00%	5,017,654.00	0.00%	5,017,654.00
5. Other Financing Sources						
a. Transfers In	8900-8929	75,000.00	0.00%	75,000.00	0.00%	75,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		108,384,205.00	4.94%	113,737,292.00	4.23%	118,544,392.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				50,902,665.00		52,572,450.00
b. Step & Column Adjustment				1,034,963.00		966,067.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				634,822.00		726,226.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,902,665.00	3.28%	52,572,450.00	3.22%	54,264,743.00
2. Classified Salaries						
a. Base Salaries				15,779,776.00		16,133,304.00
b. Step & Column Adjustment				349,193.00		354,455.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				4,335.00		22,224.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,779,776.00	2.24%	16,133,304.00	2.33%	16,509,983.00
3. Employee Benefits	3000-3999	26,904,065.00	6.13%	28,552,835.00	1.88%	29,089,130.00
4. Books and Supplies	4000-4999	4,633,099.00	7.61%	4,985,804.83	-13.75%	4,300,505.88
5. Services and Other Operating Expenditures	5000-5999	9,164,625.00	13.06%	10,361,405.17	11.65%	11,568,889.17
6. Capital Outlay	6000-6999	100,330.00	3.06%	103,396.00	3.02%	106,516.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,561,296.00	-5.43%	1,476,583.00	5.23%	1,553,855.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(226,179.00)	0.00%	(226,179.00)	0.00%	(226,179.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	358,000.00	0.00%	358,000.00	0.00%	358,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		109,177,677.00	4.71%	114,317,599.00	2.81%	117,525,443.05
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(793,472.00)		(580,307.00)		1,018,948.95
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,506,695.00		8,713,223.00		8,132,916.00
2. Ending Fund Balance (Sum lines C and D1)		8,713,223.00		8,132,916.00		9,151,864.95
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	2,147,888.00		3,081,060.97		4,052,332.26
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	3,285,004.00		1,617,327.03		1,568,768.69
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,275,331.00		3,429,528.00		3,525,764.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,713,223.00		8,132,916.00		9,151,864.95

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,275,331.00		3,429,528.00		3,525,764.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,275,331.00		3,429,528.00		3,525,764.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		10,265.46		10,547.39		10,758.06
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		109,177,677.00		114,317,599.00		117,525,443.05
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)		109,177,677.00		114,317,599.00		117,525,443.05
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,275,330.31		3,429,527.97		3,525,763.29
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,275,330.31		3,429,527.97		3,525,763.29
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	9,482	9,708		
Charter School				
Total ADA	9,482	9,708	N/A	Met
Second Prior Year (2017-18)				
District Regular	9,995	9,718		
Charter School				
Total ADA	9,995	9,718	2.8%	Not Met
First Prior Year (2018-19)				
District Regular	10,033	9,964		
Charter School		0		
Total ADA	10,033	9,964	0.7%	Met
Budget Year (2019-20)				
District Regular	10,265			
Charter School	0			
Total ADA	10,265			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2017/18, the district estimated a 3% growth with 96% ADA. The district had recognized a 3% growth over the past three years and felt it would continue. However, the district only recognized only minimal growth. The district sought an outside consultant to assist in increasing ADA and providing enrollment projections.

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2016-17)				
District Regular	9,921	10,101		
Charter School				
Total Enrollment	9,921	10,101	N/A	Met
Second Prior Year (2017-18)				
District Regular	10,394	10,118		
Charter School				
Total Enrollment	10,394	10,118	2.7%	Not Met
First Prior Year (2018-19)				
District Regular	10,434	10,393		
Charter School				
Total Enrollment	10,434	10,393	0.4%	Met
Budget Year (2019-20)				
District Regular	10,679			
Charter School				
Total Enrollment	10,679			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Over the past three years the district has seen a 3% growth in enrollment and based on the construction growth in the City of Menifee the district felt the enrollment growth trend would continue. However, the district only recognized a .15% growth due to a new charter school opening within the LEA's boundaries. The district has sought outside consultant to assist in projecting growth within its boundaries for better accuracy.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2016-17)			
District Regular	9,712	10,101	
Charter School		0	
Total ADA/Enrollment	9,712	10,101	96.1%
Second Prior Year (2017-18)			
District Regular	9,718	10,118	
Charter School			
Total ADA/Enrollment	9,718	10,118	96.0%
First Prior Year (2018-19)			
District Regular	9,964	10,393	
Charter School	0		
Total ADA/Enrollment	9,964	10,393	95.9%
Historical Average Ratio:			96.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.5%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2019-20)				
District Regular	10,265	10,679		
Charter School	0			
Total ADA/Enrollment	10,265	10,679	96.1%	Met
1st Subsequent Year (2020-21)				
District Regular	10,547	10,972		
Charter School				
Total ADA/Enrollment	10,547	10,972	96.1%	Met
2nd Subsequent Year (2021-22)				
District Regular	10,758	11,192		
Charter School				
Total ADA/Enrollment	10,758	11,192	96.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	9,980.93	10,282.21	10,564.14	10,774.81
b. Prior Year ADA (Funded)		9,980.93	10,282.21	10,564.14
c. Difference (Step 1a minus Step 1b)		301.28	281.93	210.67
d. Percent Change Due to Population (Step 1c divided by Step 1b)		3.02%	2.74%	1.99%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		86,841,200.00	92,405,782.00	97,675,475.00
b1. COLA percentage		3.26%	3.00%	2.80%
b2. COLA amount (proxy for purposes of this criterion)		2,831,023.12	2,772,173.46	2,734,913.30
c. Economic Recovery Target Funding (current year increment)		0.00	N/A	N/A
d. Total (Lines 2b2 plus Line 2c)		2,831,023.12	2,772,173.46	2,734,913.30
e. Percent Change Due to Funding Level (Step 2d divided by Step 2a)		3.26%	3.00%	2.80%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2e)				
		6.28%	5.74%	4.79%
LCFF Revenue Standard (Step 3, plus/minus 1%):		5.28% to 7.28%	4.74% to 6.74%	3.79% to 5.79%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	13,198,252.00	13,198,252.00	13,198,252.00	13,198,252.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Necessary Small School Standard (COLA plus Economic Recovery Target Payment, Step 2e, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	88,440,081.00	93,966,654.00	99,206,564.00	103,908,229.00
District's Projected Change in LCFF Revenue:		6.25%	5.58%	4.74%
LCFF Revenue Standard:		5.28% to 7.28%	4.74% to 6.74%	3.79% to 5.79%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2016-17)	61,178,316.74	70,656,223.90	86.6%
Second Prior Year (2017-18)	61,479,944.98	73,200,858.91	84.0%
First Prior Year (2018-19)	66,293,879.00	77,481,321.00	85.6%
Historical Average Ratio:			85.4%

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.4% to 88.4%	82.4% to 88.4%	82.4% to 88.4%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2019-20)	70,051,455.00	80,892,926.00	86.6%	Met
1st Subsequent Year (2020-21)	73,597,567.00	85,131,404.00	86.5%	Met
2nd Subsequent Year (2021-22)	76,089,699.00	87,173,681.05	87.3%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	6.28%	5.74%	4.79%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-3.72% to 16.28%	-4.26% to 15.74%	-5.21% to 14.79%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.28% to 11.28%	.74% to 10.74%	-.21% to 9.79%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2018-19)	4,259,726.00		
Budget Year (2019-20)	3,669,525.00	-13.86%	Yes
1st Subsequent Year (2020-21)	3,669,525.00	0.00%	Yes
2nd Subsequent Year (2021-22)	3,669,525.00	0.00%	No

Explanation:
(required if Yes)

2019/20: Reduction in federal revenue is due to one-time prior year carryover and a preliminary reduction to Title I. The district is not recognizing a change in federal revenue in the out years. District will update when apportionment information is released by CDE.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2018-19)	10,054,473.00		
Budget Year (2019-20)	7,216,244.00	-28.23%	Yes
1st Subsequent Year (2020-21)	7,299,638.00	1.16%	No
2nd Subsequent Year (2021-22)	7,385,407.00	1.17%	No

Explanation:
(required if Yes)

2019/20: The reduction to State Revenue is due to one-time funds received in 2018/19 for the low-performing student block grant in the amount of \$1,074,957, classified employee professional block grant in the amount of \$60,500, the TUPE grant in the amount of \$6,000, and the 1X discretionary funding in the amount of \$1,788,105. The district is recognizing a slight increase for lottery and mental health funding.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2018-19)	6,253,940.00		
Budget Year (2019-20)	5,017,654.00	-19.77%	Yes
1st Subsequent Year (2020-21)	5,017,654.00	0.00%	Yes
2nd Subsequent Year (2021-22)	5,017,654.00	0.00%	No

Explanation:
(required if Yes)

2019/20: The district was to receive from Southern California Edison incentives paid out over five year once the project was complete back in 2015. In 2018/19 Southern California Edison paid the final buy-out earlier than anticipated in the amount of \$1.2M. The district will not recognize any revenue for the energy conservation program in the out years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2018-19)	4,724,588.00		
Budget Year (2019-20)	4,633,099.00	-1.94%	Yes
1st Subsequent Year (2020-21)	4,985,804.83	7.61%	No
2nd Subsequent Year (2021-22)	4,300,505.88	-13.75%	Yes

Explanation:
(required if Yes)

2019/20: District will recognize a reduction in material supply budgets due to one-time funding it recognized in 2018/19 and federal revenue carryover. 2020/21: Ed Services will continue to use 1X discretionary carryover funds toward the Science adoption. 2021/22: Reduction due to 1X discretionary carryover funds used for the Science adoption.

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

First Prior Year (2018-19)	11,012,571.00		
Budget Year (2019-20)	9,164,625.00	-16.78%	Yes
1st Subsequent Year (2020-21)	10,361,405.17	13.06%	Yes
2nd Subsequent Year (2021-22)	11,568,889.17	11.65%	Yes

Explanation:
(required if Yes)

2019/20: Effective June 2019, the District has cancelled its contract with Hemet Unified School District Transportation Department. Budget is being used to hire transportation staff and to purchase supplies/fuel. The district will also recognize reduction for paid professional development using 1x funds. 2020/21: The district estimates an increase in Special Education, Transportation, other services. 2021/22: The district continues to recognize an increase in Special Education services and other services provided to the district to meet the needs of its students and staff.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2018-19)	20,568,139.00		
Budget Year (2019-20)	15,903,423.00	-22.68%	Not Met
1st Subsequent Year (2020-21)	15,986,817.00	0.52%	Met
2nd Subsequent Year (2021-22)	16,072,586.00	0.54%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2018-19)	15,737,159.00		
Budget Year (2019-20)	13,797,724.00	-12.32%	Not Met
1st Subsequent Year (2020-21)	15,347,210.00	11.23%	Met
2nd Subsequent Year (2021-22)	15,869,395.05	3.40%	Met

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

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

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

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

2019/20: Reduction in federal revenue is due to one-time prior year carryover and a preliminary reduction to Title I. The district is not recognizing a change in federal revenue in the out years. District will update when apportionment information is released by CDE.

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

2019/20: The reduction to State Revenue is due to one-time funds received in 2018/19 for the low-performing student block grant in the amount of \$1,074,957, classified employee professional block grant in the amount of \$60,500, the TUPE grant in the amount of \$6,000, and the 1X discretionary funding in the amount of \$1,788,105. The district is recognizing a slight increase for lottery and mental health funding.

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

2019/20: The district was to receive from Southern California Edison incentives paid out over five year once the project was complete back in 2015. In 2018/19 Southern California Edison paid the final buy-out earlier than anticipated in the amount of \$1.2M. The district will not recognize any revenue for the energy conservation program in the out years.

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

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

2019/20: District will recognize a reduction in material supply budgets due to one-time funding it recognized in 2018/19 and federal revenue carryover. 2020/21: Ed Services will continue to use 1X discretionary carryover funds toward the Science adoption. 2021/22: Reduction due to 1X discretionary carryover funds used for the Science adoption.

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

2019/20: Effective June 2019, the District has cancelled its contract with Hemet Unified School District Transportation Department. Budget is being used to hire transportation staff and to purchase supplies/fuel. The district will also recognize reduction for paid professional development using 1x funds. 2020/21: The district estimates an increase in Special Education, Transportation, other services. 2021/22: The district continues to recognize an increase in Special Education services and other services provided to the district to meet the needs of its students and staff.

7. CRITERION: Facilities Maintenance

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

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

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

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

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	109,177,677.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	109,177,677.00	3,275,330.31	3,275,331.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,850,384.00	0.00	3,186,655.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	2,959,012.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	2,850,384.00	2,959,012.00	3,186,655.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	95,012,799.05	98,633,732.61	106,221,831.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	95,012,799.05	98,633,732.61	106,221,831.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	1.0%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	(975,701.14)	70,661,235.35	1.4%	Not Met
Second Prior Year (2017-18)	(1,348,539.78)	73,559,257.26	1.8%	Not Met
First Prior Year (2018-19)	1,253,986.00	77,497,321.00	N/A	Met
Budget Year (2019-20) (Information only)	(1,437,117.00)	80,900,926.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

2016/17: the District settled with both unions for 2015/16 & 2016/17 in the amount of \$4.1M. In 2017/18 the district anticipated an enrollment growth of 3% and hired staff based on anticipated growth. However, the district only recognized minimal growth by Census Day. The district has recognized a return of students since Census Day of approximately 200 students and is expecting continued growth and working towards maintaining a positive fund balance.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2016-17)	9,164,488.00	9,072,706.94	1.0%	Met
Second Prior Year (2017-18)	7,099,449.00	8,097,005.80	N/A	Met
First Prior Year (2018-19)	4,860,771.00	6,748,466.00	N/A	Met
Budget Year (2019-20) (Information only)	8,002,452.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	10,265	10,547	10,758
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	109,177,677.00	114,317,599.00	117,525,443.05
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	109,177,677.00	114,317,599.00	117,525,443.05
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,275,330.31	3,429,527.97	3,525,763.29
6. Reserve Standard - by Amount (\$69,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,275,330.31	3,429,527.97	3,525,763.29

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,275,331.00	3,429,528.00	3,525,764.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	3,275,331.00	3,429,528.00	3,525,764.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	3,275,330.31	3,429,527.97	3,525,763.29
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2018-19)	(13,722,864.00)			
Budget Year (2019-20)	(15,586,419.00)	1,863,555.00	13.6%	Not Met
1st Subsequent Year (2020-21)	(16,760,817.97)	1,174,398.97	7.5%	Met
2nd Subsequent Year (2021-22)	(17,947,414.29)	1,186,596.32	7.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2018-19)	66,000.00			
Budget Year (2019-20)	75,000.00	9,000.00	13.6%	Met
1st Subsequent Year (2020-21)	75,000.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	75,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2018-19)	366,000.00			
Budget Year (2019-20)	358,000.00	(8,000.00)	-2.2%	Met
1st Subsequent Year (2020-21)	358,000.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	358,000.00	0.00	0.0%	Met

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

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

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

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

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

Explanation: (required if NOT met) 2019/20: The district is still anticipating increased spending in the area of Special Education and has established an estimate budget to cover anticipated expenses to serve students. Since the district is now 100% funded, according to EC Section 17070.75 it requires the District to deposit into the maintenance account a minimum amount equal to or greater than three percent (3%) of the total general fund expenditures and other financing uses for that fiscal year.

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

Explanation: (required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	26	51/86XX	51/74XX	98,644,720
Supp Early Retirement Program	4	03/Gen Fund	007/39XX	3,412,435
State School Building Loans				
Compensated Absences				

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

2012 Lease Purchase (refunded COP)	7	25/9961/8681	25/9961/743X	2,737,926
2014 QZAB 1	12	Energy Savings	03/0003/743X	11,621,000
2014 QZAB 2	13	Energy Savings	03/0003/743X	8,029,412
2018 Lease Revenue Bonds	29	CFD Surplus Taxes	CFD Surplus Taxes	19,530,000
TOTAL:				143,975,493

Type of Commitment (continued)	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	6,577,568	8,285,825	6,614,763	6,423,826
Supp Early Retirement Program	1,155,186	1,054,382	924,546	799,429
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
2012 Lease Purchase (refunded COPS)	500,956	500,309	498,617	500,522
2014 QZAB 1	829,017	736,647	651,935	729,208
2014 QZAB 2	617,647	617,647	617,647	617,647
2018 Lease Revenue Bonds	607,961	796,500	809,850	847,050
Total Annual Payments:	10,288,335	11,991,310	10,117,358	9,917,682
Has total annual payment increased over prior year (2018-19)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

General Obligation (G.O.) Bonds will be paid by the Bond Interest & Redemption Fund (Fund 51). Qualified Zone Academy Bond (QZAB) debt payments will be paid by energy savings from the energy management system and solar savings. The Governing Board approved a supplement early retirement plan (SERP) to all employees that would be age 55 and had worked for the district 5+ years as of June 30, 2018. Employees that accepted the SERP incentive received 70% of their current salary paid over five years and \$10,000 paid to a health retirement account (HRA) for five years or up to age 65 whichever comes first. The SERP costs is to be offset with the retiree salary savings from the general fund. In September 2018, the district was approved for Lease Revenue Bonds in the amount of \$19,680,000 for upcoming construction projects. The Lease Revenue Bonds will be paid by Community Facilities District (CFD) surplus taxes. In December 2018, the District issued General Obligation Bonds, Series B, in the amount of \$36,905,000. The bonds were issued for the purpose of paying to finance the acquisition and construction of eligible school facilities

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

The district provides Health Insurance to one retired Superintendent and his wife in the amount of \$10,000.

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

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

	Self-Insurance Fund	Governmental Fund
--	---------------------	-------------------

4. OPEB Liabilities

a. Total OPEB liability	1,628,403.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	1,628,403.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Nov 06, 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			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	8,902.00	10,000.00	10,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	10,000.00	10,000.00	10,000.00
d. Number of retirees receiving OPEB benefits	1	1	1

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	503.1	522.5	541.5	551.5

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

The district has settled for 2018/19. But, has not settled for 2019/20.

Negotiations Settled

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

--

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

No

If Yes, date of Superintendent and CBO certification:

--

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

No

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

No	No	No
----	----	----

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

593,135

7. 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

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

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
4,995,810	5,185,810	5,285,810
\$10,000 CAP	\$10,000 CAP	\$10,000 CAP
4.4%	3.8%	1.9%

Certificated (Non-management) Prior Year Settlements

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

--	--	--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Yes	Yes	Yes
1,354,807	1,182,349	1,091,249
42.6%	-12.7%	-7.7%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of classified (non-management) FTE positions	346.4	366.7	367.4	367.9

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

No

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

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

The district has not settled for 2019/20.

Negotiations Settled

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

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

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

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

5. Salary settlement:

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

One Year Agreement

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

or
Multiyear Agreement

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

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

Negotiations Not Settled

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

167,266

7. 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)
Yes	Yes	Yes
1,681,158	1,688,658	1,693,658
\$10,000 CAP	\$10,000 CAP	\$10,000 CAP
6.5%	0.4%	0.3%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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	Yes	Yes
382,675	409,039	418,592
25.7%	6.9%	2.3%

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)
No	No	No
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	52.4	54.4	54.4	54.9

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

The district has not settled for 2019/20.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

81,686

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	0	0	0

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?	Yes	Yes	Yes
Total cost of H&W benefits	534,732	534,732	539,785
Percent of H&W cost paid by employer	\$10,106 CAP	\$10,106 CAP	\$10,106 CAP
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.9%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	129,288	133,355	135,827
Percent change in step & column over prior year	25.0%	3.1%	1.9%

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?	Yes	Yes	Yes
Total cost of other benefits	23,160	28,160	32,160
Percent change in cost of other benefits over prior year	4.3%	21.6%	14.2%

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

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

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

Yes

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

Jun 25, 2019

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

- | | |
|--|-----|
| A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | No |
| A2. Is the system of personnel position control independent from the payroll system? | Yes |
| A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No) | No |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | No |
| A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | No |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | Yes |
| A7. Is the district's financial system independent of the county office system? | No |
| A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) | No |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | No |

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

Comments:
(optional)

A6: The District provides 100% employer paid H&W benefits for five board members and the current Superintendent. The district also provides lifetime health benefits to one retired Superintendent up to the district cap of \$10,000.

End of School District Budget Criteria and Standards Review

Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,964.18	9,964.18	9,964.18	10,265.46	10,265.46	10,265.46
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9,964.18	9,964.18	9,964.18	10,265.46	10,265.46	10,265.46
5. District Funded County Program ADA						
a. County Community Schools	16.04	16.04	16.04	16.04	16.04	16.04
b. Special Education-Special Day Class	0.71	0.71	0.71	0.71	0.71	0.71
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	16.75	16.75	16.75	16.75	16.75	16.75
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,980.93	9,980.93	9,980.93	10,282.21	10,282.21	10,282.21
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

GENERAL FUND 2019/20

**Menifee Union School District
Cash Flow Report - 2019/20 Adopted Budget**

	July	%	August	%	September	%	October	%	November	%	December	%	January	
Beg Cash	10,608,922		6,181,397		2,065,549		4,796,337		2,100,552.71		1,278,347.08		5,752,357	
State Aid Payment Schedule	5.00%		5.00%		9.00%		0		9.00%		9.00%		9.00%	
RECEIPTS														
State Apportionment (Advance-Jan)	8010-8011	3,298,224	5.00%	3,298,224	5.00%	5,936,803	9.00%	5,936,803	9.00%	5,936,803	9.00%	5,936,803	9.00%	5,936,803
State Apportionment (PY Rev Feb-Jun)	8019	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0
EPA Apportionment (Advance-Jan)	8012	0	0.00%	0	0.00%	3,700,982	25.00%	0	0.00%	0	0.00%	3,700,982	25.00%	0
Property Taxes	8020-8089	0	0.00%	774,737	5.87%	0	0.00%	748,341	5.67%	0	0.00%	3,523,933	26.70%	3,699,470
Other (Charter In Lieu/8096)	8090-8099	0	0.00%	(93,790)	6.01%	(187,580)	12.02%	(125,053)	8.01%	(125,053)	8.01%	(125,053)	8.01%	(125,053)
Total Revenue Limit		3,298,224	3.57%	3,979,171	4.31%	9,450,205	10.23%	6,560,091	7.10%	5,811,749.57	6.29%	13,036,665	14.11%	9,511,220
Federal Revenues	8100-8299	0	0.00%	36,695	1.00%	330,257	9.00%	36,695	1.00%	146,781	4.00%	366,953	10.00%	73,391
Other State (1100/6300/Man Costs/MH)	8300-8599	0	0.00%	0	0.00%	4,330	0.06%	75,377	1.04%	5,470	0.08%	483,512	6.70%	569,953
Other Local Revenue/Xfers In	8600-8799	0	0.00%	312,098	6.13%	360,769	7.08%	5,018	0.10%	525,850	10.33%	61,215	1.20%	888,125
Total 8100-8999		0	0.00%	348,793	2.18%	695,356	4.35%	117,090	0.73%	678,101.00	4.24%	911,680	5.71%	1,531,469
TOTAL REVENUES		3,298,224	3.04%	4,327,964	3.99%	10,145,561	9.36%	6,677,181	6.16%	6,489,850.57	5.99%	13,948,344.82	12.87%	11,042,689
OTHER TRANSACTIONS														
Temp Loans	9611	0	0.00%	0	0.00%	0	0.00%	0	0.00%	2,000,000	0.00%	0	0.00%	0
CCAD/Accts Rec/Due Froms	9140/9200/9310	812,693	31.46%	434,679	16.83%	559,763	21.67%	(53,206)	-2.06%	415,476	16.08%	86,743	3.36%	263,969
Total Other		812,693	31.46%	434,679	16.83%	559,763	21.67%	(53,206)	-2.06%	2,415,476	93.51%	86,743	3.36%	263,969
TOTAL RECEIPTS		4,110,917	3.70%	4,762,642	4.29%	10,705,324	9.65%	6,623,975	5.97%	8,905,326.44	8.03%	14,035,088	12.65%	11,306,658
DISBURSEMENTS														
Certificated Salaries	1000-1999	2,300,195	4.52%	4,537,234	8.91%	3,969,769	7.80%	4,444,041	8.73%	4,444,041	8.73%	4,444,041	8.73%	4,444,041
Classified Salaries	2000-2999	696,830	4.42%	1,067,498	6.76%	1,169,215	7.41%	1,414,150	8.96%	1,414,150	8.96%	1,414,150	8.96%	1,414,150
Employee Benefits	3000-3999	1,570,443	5.84%	1,868,776	6.95%	1,782,780	6.63%	1,950,277	7.25%	1,950,277	7.25%	1,950,277	7.25%	1,950,277
Total Salaries & Benefits		4,567,468	14.77%	7,473,508	22.62%	6,921,764	7.40%	7,808,468	8.34%	7,808,468.00	8.34%	7,808,468	8.34%	7,808,468
Books & Supplies	4000-4999	7,202	0.16%	252,372	5.45%	370,844	8.00%	475,399	10.26%	560,319	12.09%	122,166	2.64%	432,857
Services/Oper Expenses	5000-5999	1,482,848	16.18%	679,496	7.41%	675,616	7.37%	1,040,232	11.35%	453,045	4.94%	583,530	6.37%	515,046
Capital Outlay	6000-6599	0	0.00%	0	0.00%	0	0.00%	0	0.00%	35,000	34.88%	0	0.00%	0
Other Outgo	7000-7499	0	0.00%	0	0.00%	-	0.00%	(4,341)	0.00%	(54,151)	-4.06%	1,046,914	78%	(18,407)
Xfers Out/Uses	7600-7629	0	0.00%	175,000	48.88%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	175,000
Total 4000-7999		1,490,049.79	9.56%	1,106,867.85	7.10%	1,046,461	6.71%	1,511,291	9.69%	994,213	6.38%	1,752,610	11.24%	1,104,496
TOTAL EXPENDITURES		6,057,518	5.55%	8,580,375.99	7.86%	7,968,225	7.30%	9,319,759	8.54%	8,802,681	8.06%	9,561,078.07	8.76%	8,912,964
OTHER TRANSACTIONS														
Temp Loans	9611	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	2,000,000
Accts Pay/Due Tos/Def Rev	9500/9610/9650	2,480,924	65.59%	298,113.77	7.88%	6,312	0.17%	0	0.00%	924,851	24.45%	0	0.00%	(4,936)
Total Other		2,480,924		298,113.77		6,312		0		924,851		0		1,995,064
TOTAL DISBURSEMENTS		8,538,442		8,878,490		7,974,537		9,319,759		9,727,532		9,561,078		10,908,028
ENDING CASH BALANCE		6,181,397		2,065,549		4,796,337		2,100,553		1,278,347		5,752,357		6,150,986

**Menifee Union School District
Cash Flow Report - 2019/20 Adopted Budget**

												2019-20		
	%	February	%	March	%	April	%	May	%	June	%	Accrual Balance	Total	Projected Budget
												AB	10,608,922	AB
Beg Cash		6,150,986		3,370,223		5,292,698		3,637,155		5,223,661				
State Aid Payment Schedule		9.00%		9.00%		9.00%		9.00%		9.00%				
RECEIPTS														
State Apportionment (Advance-Jan)	8010-8011	9.00%	5,936,803	9.00%	5,936,803	9.00%	5,936,803	9.00%	5,936,803	9.00%	5,936,803	9.00%	65,964,473	65,964,473
State Apportionment (PY Rev Feb-Jun)	8019	0.00%	(306,110)	0.00%	(306,110)	0.00%	(306,110)	0.00%	(306,110)	0.00%	(306,110)	0.00%	(1,530,549)	
EPA Apportionment (Advance-Jan)	8012	0.00%	0	0.00%	3,700,982	25.00%	3,700,982	0.00%	3,700,982	25.00%	3,700,982	25.00%	14,803,929	14,803,929
Property Taxes	8020-8089	28.03%	0	0.00%	79,178	0.60%	1,165,406	8.83%	2,908,895	22.04%	298,292	2.26%	13,198,252	13,198,252
Other (Charter In Lieu/8096)	8090-8099	8.01%	(125,053)	8.01%	(231,412)	14.83%	(115,684)	7.41%	(115,684)	7.41%	(115,684)	7.41%	(1,560,872)	(1,560,872)
Total Revenue Limit		10.29%	5,505,640	5.96%	9,179,441	9.93%	6,680,415	7.23%	8,423,904	9.12%	9,514,283	10.30%	90,875,233	92,405,782
Federal Revenues	8100-8299	2.00%	293,561	8.00%	73,391	2.00%	36,695	1.00%	1,382,310	37.67%	497,588	13.56%	395,208	3,669,525
Other State (1100/6300/Man Costs/MH)	8300-8599	7.90%	26,445	0.37%	738,269	10.23%	0	0.00%	157,002	2.18%	4,745,281	65.76%	410,605	7,216,244
Other Local Revenue/Xfers In	8600-8799	17.44%	173,109	3.40%	760,175	14.93%	488,720	9.60%	569,504	11.18%	705,482	13.85%	242,589	5,092,654
Total 8100-8999		9.58%	493,115	3.09%	1,571,835	9.84%	525,415	3.29%	2,108,816	13.20%	5,948,351	37.23%	1,048,402	15,978,423
TOTAL REVENUES		10.19%	5,998,755	5.53%	10,751,276	9.92%	7,205,830	6.65%	10,532,720	9.72%	15,462,634	14.27%	972,629	106,853,656
OTHER TRANSACTIONS														
Temp Loans	9611	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	2,000,000
CCAD/Accts Rec/Due Froms	9140/9200/9310	10.22%	65,769	2.55%	(2,828)	-0.11%	0	0.00%	0	0.00%	0	0.00%	0	2,583,058
Total Other		10.22%	65,769	2.55%	(2,828)	-0.11%	0	0.00%	0	0.00%	0	0.00%	0	4,583,058
TOTAL RECEIPTS		10.19%	6,064,524	5.47%	10,748,448	9.69%	7,205,830	6.49%	10,532,720	9.49%	15,462,634	13.93%	972,629	111,436,714
DISBURSEMENTS														
Certificated Salaries	1000-1999	8.73%	4,444,041	8.73%	4,444,041	8.73%	4,444,041	8.73%	4,444,041	8.73%	4,444,041	8.73%	99,098	50,902,665
Classified Salaries	2000-2999	8.96%	1,414,150	8.96%	1,414,150	8.96%	1,414,150	8.96%	1,414,150	8.96%	1,410,420	8.94%	122,613	15,779,776
Employee Benefits	3000-3999	7.25%	1,950,277	7.25%	1,950,277	7.25%	1,950,277	7.25%	1,950,277	7.25%	6,045,066	22.47%	34,785	26,904,066
Total Salaries & Benefits		8.34%	7,808,468	8.34%	7,808,468	8.34%	7,808,468	8.34%	7,808,468	8.34%	11,899,527	12.72%	256,496	93,586,507
Books & Supplies	4000-4999	9.34%	282,079	6.09%	277,462	5.99%	446,789	9.64%	578,185	12.48%	491,744	10.61%	335,679	4,633,098
Services/Oper Expenses	5000-5999	5.62%	791,172	8.63%	616,081	6.72%	594,706	6.49%	581,216	6.34%	696,338	7.60%	455,299	9,164,625
Capital Outlay	6000-6599	0.00%	32,703	32.60%	8,040	8.01%	0	0.00%	0	0.00%	15,000	14.95%	9,587	100,330
Other Outgo	7000-7499	-1%	(14,526)	-1%	(15,721)	-1%	11,410	1%	(21,655)	-2%	307,380	23%	98,214	1,335,117
Xfers Out/Uses	7600-7629	48.88%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	8,000	2.23%	0	358,000
Total 4000-7999		7.08%	1,091,428	7.00%	885,862	5.68%	1,052,905	6.75%	1,137,746	7.30%	1,518,462	9.74%	898,779	15,591,170
TOTAL EXPENDITURES		8.16%	8,899,896	8.15%	8,694,330	7.96%	8,861,373	8.12%	8,946,214	8.19%	13,417,988	12.29%	1,155,275	109,177,677
OTHER TRANSACTIONS														
Temp Loans	9611	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	2,000,000
Accts Pay/Due Tos/Def Rev	9500/9610/9650	-0.13%	(54,609)	-1.44%	131,643	3.48%	0	0.00%	0	0.00%	0	0.00%	0	3,782,299
Total Other			(54,609)		131,643		0		0		0		0	5,782,299
TOTAL DISBURSEMENTS			8,845,287		8,825,973		8,861,373		8,946,214		13,417,988		1,155,275	114,959,976
ENDING CASH BALANCE			3,370,223		5,292,698		3,637,155		5,223,661		7,268,307		(182,646)	

GENERAL FUND 2020/21

**Menifee Union School District
Cash Flow Report - 2019/20 Adopted Budget**

		July	%	August	%	September	%	October	%	November	%	December	%	January	%
		Est	Bud	Est	Bud	Est	Bud	Est	Bud	Est	Bud	Est	Bud	Est	Bud
Beg Cash		7,268,307		2,920,322		127,008		2,300,285		2,665,422		797,670		2,550,316	
State Aid Payment Schedule		5.00%		5.00%		9%		9.00%		9.00%		9.00%		9.00%	
RECEIPTS															
						25%									
State Apportionment (Advance-Jan)	8010-8019	3,539,924	5%	3,539,924	5%	6,371,862	9%	6,371,862	9%	6,371,862	9%	6,371,862	9%	6,371,862	9%
State Apportionment (PY Rev Feb-Ju)	8019		0%		0%		0%		0%		0%		0%		0%
EPA Apportionment (Advance-Jan)	8012	0	0%	0	0%	3,802,460	25%	0	0%	0	0%	3,802,460	25%	0	0%
Property Taxes	8020-8089	19,671	0.15%	721,697	5.47%	0	0.00%	697,108	5.28%	0	0.00%	3,282,676	24.87%	3,446,195	26.11%
Other (Charter In Lieu/8096)	8090-8099	0	0%	(93,790)	6%	(187,580)	12%	(125,053)	8%	(125,053)	8%	(125,053)	8%	(125,053)	8%
Total Revenue Limit		3,559,595	4%	4,167,831	4%	9,986,743	10%	6,943,917	7%	6,246,809	6%	13,331,946	14%	9,693,005	10%
Federal Revenues	8100-8299	0	0.00%	36,695	1.00%	330,257	9.00%	36,695	1.00%	146,781	4.00%	366,953	10.00%	73,391	2.00%
Other State (1100/6300/Man Costs/MH)	8300-8599	0	0.00%	0	0.00%	4,330	0.06%	75,377	1.03%	5,470	0.07%	483,512	6.62%	569,953	7.81%
Other Local Revenue/Xfers In	8600-8999	0	0.00%	312,098	6.13%	360,769	7.08%	5,018	0.10%	525,850	10.33%	61,215	1.20%	888,125	17.44%
Total 8100-8999		0	0%	348,793	2%	695,356	4%	117,090	1%	678,101	4%	911,680	6%	1,531,469	10%
TOTAL REVENUES		3,559,595	3%	4,516,624	4%	10,682,099	9%	7,061,007	6%	6,924,910	6%	14,243,626	13%	11,224,474	10%
OTHER TRANSACTIONS															
Temp Loans	9311	0	0%	0	0%	0	0%	2,500,000	0%	0	0%	0	0%	0	0%
CCAD/Accts Rec/Due Froms	9140/9200/9310	812,693	31.93%	434,679	17.08%	559,763	22.00%	(53,206)	-2.09%	415,476	16.33%	0	0.00%	0	0.00%
Total Other		812,693	32%	434,679	17%	559,763	22%	2,446,794	96%	415,476	16%	0	0%	0	0%
TOTAL RECEIPTS		4,372,288	4%	4,951,302	4%	11,241,862	10%	9,507,801	8%	7,340,386	6%	14,243,626	12%	11,224,474	10%
DISBURSEMENTS															
Certificated Salaries	1000-1999	2,428,424	5%	3,870,178	7%	4,475,145	9%	4,633,288	9%	4,633,288	9%	4,633,288	9%	4,633,288	9%
Classified Salaries	2000-2999	706,220	4%	1,067,498	7%	1,336,251	8%	1,433,828	9%	1,433,828	9%	1,433,828	9%	1,433,828	9%
Employee Benefits	3000-3999	1,654,655	6%	1,825,430	6%	2,049,984	7%	2,099,244	7%	2,099,244	7%	2,099,244	7%	2,099,244	7%
Total Salaries & Benefits		4,789,299	15%	6,763,106	7%	7,861,380	8%	8,166,360	8%	8,166,360	8%	8,166,360	8%	8,166,360	8%
Books & Supplies	4000-4999	7,202	0.14%	171,564	3.44%	370,844	7.44%	275,399	5.52%	560,319	11.24%	99,606	2.00%	223,480	4.48%
Services/Oper Expenses	5000-5999	1,442,848	14%	679,496	7%	652,947	6.30%	702,491	7%	483,045	5%	783,530	8%	555,046	5%
Capital Outlay	6000-6599	0	0%	0	0%	10,000	10%	0	0%	0	0%	17,732	17%	10,000	10%
Other Outgo	7000-7499	0	0%	(4,899)	0%	(1,586)	0%	(1,586)	0%	(1,586)	0%	923,752	74%	(1,586)	0%
Xfers Out/Uses	7600-7629	0	0%	0	0%	175,000	49%	0	0%	0	0%	0	0%	175,000	49%
Total 4000-7999		1,450,050	9%	846,160	5%	1,207,205	7%	976,304	6%	1,041,778	6%	1,824,620	11%	961,939.57	6%
TOTAL EXPENDITURES		6,239,349	5%	7,609,267	7%	9,068,585	8%	9,142,664	8%	9,208,138	8%	9,990,980	9%	9,128,300	8%
OTHER TRANSACTIONS															
Temp Loans	9611	0	0%	0	0%	0	0%	0	0%	0	0%	2,500,000	0%	0	0%
Accts Pay/Due Tos/Def Rev	9500-9650	2,480,924	94.83%	135,349.99	5.17%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total Other		2,480,924		135,350		0		0		0		2,500,000		0	
TOTAL DISBURSEMENTS		8,720,273		7,744,617		9,068,585		9,142,664		9,208,138		12,490,980		9,128,300	
ENDING CASH BALANCE		2,920,322		127,008		2,300,285		2,665,422		797,670		2,550,316		4,646,490	

GENERAL FUND 2020/21

**Menifee Union School District
Cash Flow Report - 2019/20 Adopted Budget**

												2020-21	
	February	%	March	%	April	%	May	%	June	%	Estimated	Total	Projected
	Est	Bud	Est	Bud	Est	Bud	Est	Bud	Est	Bud	Accruals		AB
Reg Cash	4,646,490		3,128,783		5,754,310		4,450,812		5,606,372		AB	7,268,307	
State Aid Payment Schedule	9.00%		9.00%		9.00%		9.00%		9.00%				
RECEIPTS				25%						25%			
State Apportionment (Advance-Jan)	8010-8019	6,371,862	9%	6,371,862	9%	6,371,862	9%	6,371,862	9%	6,371,862	9%	70,798,471	70,798,471
State Apportionment (PY Rev Feb-Ju)	8019		0%		0%		0%		0%		0	0	
EPA Apportionment (Advance-Jan)	8012	0	0%	3,802,460	25%	0	0%	0	0%	3,802,460	25%	15,209,841	15,209,841
Property Taxes	8020-8089	882,145	6.68%	79,178	0.60%	1,085,619	8.23%	2,709,745	20.53%	274,218	2%	13,198,252	13,198,252
Other (Charter In Lieu/8096)	8090-8099	(125,053)	8%	(231,412)	15%	(115,684)	8%	(115,684)	8%	(115,684)	8%	(1,531,089)	(1,531,089)
Total Revenue Limit		7,128,954	7%	10,022,088	10%	7,341,798	8%	8,965,923	9%	10,332,856	11%	(45,990)	97,675,475
Federal Revenues	8100-8299	293,561	8.00%	73,391	2.00%	36,695	1.00%	1,382,310	37.67%	497,588	13.56%	395,208	3,669,525
Other State (1100/6300/Man Costs/MH)	8300-8599	26,445	0.36%	738,269	10.11%	0	0.00%	157,002	2.15%	4,828,675	66.15%	410,605	7,299,638
Other Local Revenue/Xfers In	8600-8999	173,109	3.40%	760,175	14.93%	488,720	9.60%	569,504	11.18%	705,482	13.85%	242,589	5,092,654
Total 8100-8999		493,115	3%	1,571,835	10%	525,415	3%	2,108,816	13%	6,031,745	38%	1,048,402	16,061,817
TOTAL REVENUES		7,622,069	7%	11,593,923	10%	7,867,213	7%	11,074,739	10%	16,364,601	14%	1,002,412	113,737,292
OTHER TRANSACTIONS													
Temp Loans	9311	0	0%	0	0%	0	0%	0	0%	0	0%	0	2,500,000
CCAD/Accts Rec/Due Froms	9140/9200/9310	30	0.00%	0	0.00%	0	0.00%	375,488	14.75%	0	0.00%	0	2,544,923
Total Other		30	0%	0	0%	0	0%	375,488	15%	0	0%	0	5,044,923
TOTAL RECEIPTS		7,622,099	7%	11,593,923	10%	7,867,213	7%	11,450,227	10%	16,364,601	14%	1,002,412	118,782,215
DISBURSEMENTS													
Certificated Salaries	1000-1999	4,633,288	9%	4,633,288	9%	4,633,288	9%	4,633,288	9%	4,633,288	9%	99,111	52,572,450
Classified Salaries	2000-2999	1,433,828	9%	1,433,828	9%	1,433,828	9%	1,433,828	9%	1,433,828	9%	118,883	16,133,304
Employee Benefits	3000-3999	2,099,244	7%	2,099,244	7%	2,099,244	7%	2,099,244	7%	6,194,029	22%	34,785	28,552,835
Total Salaries & Benefits		8,166,360	8%	8,166,360	8%	8,166,360	8%	8,166,360	8%	12,261,145	13%	252,779	97,258,589
Books & Supplies	4000-4999	173,861	3.49%	180,541	3.62%	401,231	8.05%	469,031	9.41%	1,043,477	20.93%	1,009,251	4,985,805
Services/Oper Expenses	5000-5999	791,172	8%	616,081	6%	594,706	6%	1,622,198	16%	864,936	8%	572,910	10,361,405
Capital Outlay	6000-6599	10,000	10%	7,000	7%	10,000	10%	38,664	37%	0	0%	0	103,396
Other Outgo	7000-7499	(1,586)	0%	(1,586)	0%	(1,586)	0%	(1,586)	0%	345,830	28%	(1,591)	1,250,404
Xfers Out/Uses	7600-7629	0	0%	0	0%	0	0%	0	0%	8,000	2%	0	358,000
Total 4000-7999		973,447	6%	802,036	5%	1,004,351	6%	2,128,307	12%	2,262,243	13%	1,580,570	17,059,010
TOTAL EXPENDITURES		9,139,807	8%	8,968,396	8%	9,170,711	8%	10,294,667	9%	14,523,388	13%	1,833,349	114,317,599
OTHER TRANSACTIONS													
Temp Loans	9611	0	0%	0	0%	0	0%	0	0%	0	0%	0	2,500,000
Accts Pay/Due Tos/Def Rev	9500-9650	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	2,616,274
Total Other		0	0%	0	0%	0	0%	0	0%	0	0%	0	2,616,274
TOTAL DISBURSEMENTS		9,139,807		8,968,396		9,170,711		10,294,667		14,523,388		1,833,349	116,933,873
ENDING CASH BALANCE		3,128,783		5,754,310		4,450,812		5,606,372		7,447,585		(830,937)	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 25, 2019

For additional information on this certification, please contact:

Name: Regina Hanson

Title: Director of Fiscal Services

Telephone: 951-672-1851

E-mail: rhanson@menifeeusd.org

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	50,902,665.00	301	0.00	303	50,902,665.00	305	342,783.00		307	50,559,882.00	309
2000 - Classified Salaries	15,779,776.00	311	90,000.00	313	15,689,776.00	315	676,680.00		317	15,013,096.00	319
3000 - Employee Benefits	26,904,065.00	321	36,501.00	323	26,867,564.00	325	434,714.00		327	26,432,850.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,655,429.00	331	0.00	333	4,655,429.00	335	556,880.00		337	4,098,549.00	339
5000 - Services... & 7300 - Indirect Costs	8,938,446.00	341	0.00	343	8,938,446.00	345	2,745,359.00		347	6,193,087.00	349
TOTAL					107,053,880.00	365			TOTAL	102,297,464.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			64.90%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	64.90%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	102,297,464.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(14,000.00)	0.00	(226,179.00)				
Other Sources/Uses Detail					75,000.00	358,000.00		
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	4,000.00	0.00	40,561.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	10,000.00	0.00	185,618.00	0.00				
Other Sources/Uses Detail					8,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					350,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	75,000.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	14,000.00	(14,000.00)	226,179.00	(226,179.00)	433,000.00	433,000.00		

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July 1 Budget
2019-20 Budget
Technical Review Checks

Menifee Union Elementary

Riverside County

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

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

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

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

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.

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July 1 Budget
2018-19 Estimated Actuals
Technical Review Checks

Menifee Union Elementary

Riverside County

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

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IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special

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

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	761,602.00	738,308.00	-3.1%
4) Other Local Revenue		8600-8799	1,500.00	3,000.00	100.0%
5) TOTAL, REVENUES			763,102.00	741,308.00	-2.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	235,468.00	217,575.00	-7.6%
2) Classified Salaries		2000-2999	236,642.00	242,705.00	2.6%
3) Employee Benefits		3000-3999	160,985.00	165,807.00	3.0%
4) Books and Supplies		4000-4999	132,224.00	57,910.00	-56.2%
5) Services and Other Operating Expenditures		5000-5999	103,674.00	16,750.00	-83.8%
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	28,674.00	40,561.00	41.5%
9) TOTAL, EXPENDITURES			897,667.00	741,308.00	-17.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(134,565.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(134,565.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	134,565.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,565.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,565.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	728,038.00	728,038.00	0.0%
All Other State Revenue	All Other	8590	33,564.00	10,270.00	-69.4%
TOTAL, OTHER STATE REVENUE			761,602.00	738,308.00	-3.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,500.00	3,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500.00	3,000.00	100.0%
TOTAL, REVENUES			763,102.00	741,308.00	-2.9%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	168,751.00	147,426.00	-12.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	66,717.00	70,149.00	5.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			235,468.00	217,575.00	-7.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	150,417.00	152,260.00	1.2%
Classified Support Salaries		2200	13,345.00	16,210.00	21.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	72,880.00	74,235.00	1.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			236,642.00	242,705.00	2.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	31,986.00	32,301.00	1.0%
PERS		3201-3202	39,052.00	43,972.00	12.6%
OASDI/Medicare/Alternative		3301-3302	27,577.00	27,032.00	-2.0%
Health and Welfare Benefits		3401-3402	50,559.00	50,770.00	0.4%
Unemployment Insurance		3501-3502	239.00	230.00	-3.8%
Workers' Compensation		3601-3602	11,495.00	11,442.00	-0.5%
OPEB, Allocated		3701-3702	77.00	60.00	-22.1%
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			160,985.00	165,807.00	3.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	128,224.00	55,910.00	-56.4%
Noncapitalized Equipment		4400	4,000.00	2,000.00	-50.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			132,224.00	57,910.00	-56.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	92,159.00	2,850.00	-96.9%
Dues and Memberships		5300	450.00	450.00	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	3,600.00	4,000.00	11.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,100.00	4,000.00	263.6%
Professional/Consulting Services and Operating Expenditures		5800	6,165.00	5,250.00	-14.8%
Communications		5900	200.00	200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			103,674.00	16,750.00	-83.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	28,674.00	40,561.00	41.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			28,674.00	40,561.00	41.5%
TOTAL, EXPENDITURES			897,667.00	741,308.00	-17.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	761,602.00	738,308.00	-3.1%
4) Other Local Revenue		8600-8799	1,500.00	3,000.00	100.0%
5) TOTAL, REVENUES			763,102.00	741,308.00	-2.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		646,994.00	472,835.00	-26.9%
2) Instruction - Related Services	2000-2999		206,864.00	209,079.00	1.1%
3) Pupil Services	3000-3999		15,135.00	18,833.00	24.4%
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		28,674.00	40,561.00	41.5%
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			897,667.00	741,308.00	-17.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(134,565.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(134,565.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	134,565.00	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			134,565.00	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			134,565.00	0.00	-100.0%
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%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,410,316.00	2,484,478.00	3.1%
3) Other State Revenue		8300-8599	170,925.00	172,000.00	0.6%
4) Other Local Revenue		8600-8799	963,000.00	1,009,000.00	4.8%
5) TOTAL, REVENUES			3,544,241.00	3,665,478.00	3.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,274,351.00	1,295,477.00	1.7%
3) Employee Benefits		3000-3999	403,187.00	441,797.00	9.6%
4) Books and Supplies		4000-4999	1,704,322.00	1,598,400.00	-6.2%
5) Services and Other Operating Expenditures		5000-5999	118,535.00	102,884.00	-13.2%
6) Capital Outlay		6000-6999	13,530.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	173,031.00	185,618.00	7.3%
9) TOTAL, EXPENDITURES			3,686,956.00	3,624,176.00	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(142,715.00)	41,302.00	-128.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,000.00	8,000.00	-50.0%
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			16,000.00	8,000.00	-50.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(126,715.00)	49,302.00	-138.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,440,630.00	1,313,915.00	-8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,440,630.00	1,313,915.00	-8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,440,630.00	1,313,915.00	-8.8%
2) Ending Balance, June 30 (E + F1e)			1,313,915.00	1,363,217.00	3.8%
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			1,313,915.00	1,363,217.00	3.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,313,915.00		
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			1,313,915.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,313,915.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	2,152,000.00	2,216,000.00	3.0%
Donated Food Commodities		8221	258,316.00	268,478.00	3.9%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,410,316.00	2,484,478.00	3.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	170,925.00	172,000.00	0.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			170,925.00	172,000.00	0.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	950,000.00	1,000,000.00	5.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13,000.00	9,000.00	-30.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			963,000.00	1,009,000.00	4.8%
TOTAL, REVENUES			3,544,241.00	3,665,478.00	3.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	982,989.00	995,775.00	1.3%
Classified Supervisors' and Administrators' Salaries		2300	210,504.00	211,536.00	0.5%
Clerical, Technical and Office Salaries		2400	80,858.00	88,166.00	9.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,274,351.00	1,295,477.00	1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	162,432.00	195,723.00	20.5%
OASDI/Medicare/Alternative		3301-3302	95,289.00	99,104.00	4.0%
Health and Welfare Benefits		3401-3402	113,551.00	113,948.00	0.3%
Unemployment Insurance		3501-3502	626.00	648.00	3.5%
Workers' Compensation		3601-3602	31,088.00	32,206.00	3.6%
OPEB, Allocated		3701-3702	201.00	168.00	-16.4%
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			403,187.00	441,797.00	9.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	187,060.00	166,900.00	-10.8%
Noncapitalized Equipment		4400	12,262.00	11,500.00	-6.2%
Food		4700	1,505,000.00	1,420,000.00	-5.6%
TOTAL, BOOKS AND SUPPLIES			1,704,322.00	1,598,400.00	-6.2%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,150.00	3,550.00	-14.5%
Dues and Memberships		5300	1,150.00	1,150.00	0.0%
Insurance		5400-5450	3,967.00	4,344.00	9.5%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	32,000.00	30,000.00	-6.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,188.00	10,000.00	39.1%
Professional/Consulting Services and Operating Expenditures		5800	69,305.00	53,000.00	-23.5%
Communications		5900	775.00	840.00	8.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			118,535.00	102,884.00	-13.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	13,530.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			13,530.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	173,031.00	185,618.00	7.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			173,031.00	185,618.00	7.3%
TOTAL, EXPENDITURES			3,686,956.00	3,624,176.00	-1.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	16,000.00	8,000.00	-50.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			16,000.00	8,000.00	-50.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			16,000.00	8,000.00	-50.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,410,316.00	2,484,478.00	3.1%
3) Other State Revenue		8300-8599	170,925.00	172,000.00	0.6%
4) Other Local Revenue		8600-8799	963,000.00	1,009,000.00	4.8%
5) TOTAL, REVENUES			3,544,241.00	3,665,478.00	3.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,513,925.00	3,438,558.00	-2.1%
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		173,031.00	185,618.00	7.3%
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			3,686,956.00	3,624,176.00	-1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(142,715.00)	41,302.00	-128.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	16,000.00	8,000.00	-50.0%
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			16,000.00	8,000.00	-50.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(126,715.00)	49,302.00	-138.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,440,630.00	1,313,915.00	-8.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,440,630.00	1,313,915.00	-8.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,440,630.00	1,313,915.00	-8.8%
2) Ending Balance, June 30 (E + F1e)					
			1,313,915.00	1,363,217.00	3.8%
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	1,313,915.00	1,363,217.00	3.8%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,313,915.00	1,363,217.00
Total, Restricted Balance		<u>1,313,915.00</u>	<u>1,363,217.00</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,400.00	1,700.00	-50.0%
5) TOTAL, REVENUES			3,400.00	1,700.00	-50.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	13,682.00	61,700.00	351.0%
5) Services and Other Operating Expenditures		5000-5999	452,534.00	487,092.00	7.6%
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			466,216.00	548,792.00	17.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(462,816.00)	(547,092.00)	18.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	350,000.00	350,000.00	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			350,000.00	350,000.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(112,816.00)	(197,092.00)	74.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	309,908.00	197,092.00	-36.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			309,908.00	197,092.00	-36.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			309,908.00	197,092.00	-36.4%
2) Ending Balance, June 30 (E + F1e)			197,092.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	197,092.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	197,092.00		
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			197,092.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			197,092.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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	3,400.00	1,700.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,400.00	1,700.00	-50.0%
TOTAL, REVENUES			3,400.00	1,700.00	-50.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	13,682.00	61,700.00	351.0%
TOTAL, BOOKS AND SUPPLIES			13,682.00	61,700.00	351.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	452,534.00	487,092.00	7.6%
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	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			452,534.00	487,092.00	7.6%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			466,216.00	548,792.00	17.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	350,000.00	350,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			350,000.00	350,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			350,000.00	350,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,400.00	1,700.00	-50.0%
5) TOTAL, REVENUES			3,400.00	1,700.00	-50.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		466,216.00	548,792.00	17.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			466,216.00	548,792.00	17.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(462,816.00)	(547,092.00)	18.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	350,000.00	350,000.00	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			350,000.00	350,000.00	0.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(112,816.00)	(197,092.00)	74.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	309,908.00	197,092.00	-36.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			309,908.00	197,092.00	-36.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			309,908.00	197,092.00	-36.4%
2) Ending Balance, June 30 (E + F1e)			197,092.00	0.00	-100.0%
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	197,092.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	443,077.00	357,323.00	-19.4%
5) TOTAL, REVENUES			443,077.00	357,323.00	-19.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,504,230.00	33,707,507.00	512.4%
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			5,504,230.00	33,707,507.00	512.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,061,153.00)	(33,350,184.00)	558.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	36,500,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			36,500,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,438,847.00	(33,350,184.00)	-206.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,911,337.00	33,350,184.00	1644.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,911,337.00	33,350,184.00	1644.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,911,337.00	33,350,184.00	1644.9%
2) Ending Balance, June 30 (E + F1e)			33,350,184.00	0.00	-100.0%
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			33,350,184.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	33,350,184.00		
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			33,350,184.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			33,350,184.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	443,077.00	357,323.00	-19.4%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			443,077.00	357,323.00	-19.4%
TOTAL, REVENUES			443,077.00	357,323.00	-19.4%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,504,230.00	33,707,507.00	512.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,504,230.00	33,707,507.00	512.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,504,230.00	33,707,507.00	512.4%

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

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	36,500,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			36,500,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			36,500,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	443,077.00	357,323.00	-19.4%
5) TOTAL, REVENUES			443,077.00	357,323.00	-19.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,504,230.00	33,707,507.00	512.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,504,230.00	33,707,507.00	512.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(5,061,153.00)	(33,350,184.00)	558.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	36,500,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			36,500,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,438,847.00	(33,350,184.00)	-206.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,911,337.00	33,350,184.00	1644.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,911,337.00	33,350,184.00	1644.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,911,337.00	33,350,184.00	1644.9%
2) Ending Balance, June 30 (E + F1e)					
			33,350,184.00	0.00	-100.0%
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	33,350,184.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
9010	Other Restricted Local	33,350,184.00	0.00
Total, Restricted Balance		<u>33,350,184.00</u>	<u>0.00</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,482,503.00	2,585,600.00	-60.1%
5) TOTAL, REVENUES			6,482,503.00	2,585,600.00	-60.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	53,725.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,994,291.00	250,533.00	-93.7%
6) Capital Outlay		6000-6999	289,587.00	51,171.00	-82.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	500,956.00	500,309.00	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,838,559.00	802,013.00	-83.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,643,944.00	1,783,587.00	8.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	66,000.00	75,000.00	13.6%
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			(66,000.00)	(75,000.00)	13.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,577,944.00	1,708,587.00	8.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,566,222.00	12,144,166.00	14.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,566,222.00	12,144,166.00	14.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,566,222.00	12,144,166.00	14.9%
2) Ending Balance, June 30 (E + F1e)			12,144,166.00	13,852,753.00	14.1%
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			12,144,166.00	13,852,753.00	14.1%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,144,166.00		
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			12,144,166.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			12,144,166.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	150,000.00	85,600.00	-42.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	6,209,815.00	2,500,000.00	-59.7%
Other Local Revenue All Other Local Revenue		8699	122,688.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,482,503.00	2,585,600.00	-60.1%
TOTAL, REVENUES			6,482,503.00	2,585,600.00	-60.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	37,616.00	0.00	-100.0%
Noncapitalized Equipment		4400	16,109.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			53,725.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,505.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		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	3,984,670.00	250,533.00	-93.7%
Communications		5900	116.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,994,291.00	250,533.00	-93.7%
CAPITAL OUTLAY					
Land		6100	30,626.00	31,171.00	1.8%
Land Improvements		6170	0.00	10,000.00	New
Buildings and Improvements of Buildings		6200	248,830.00	10,000.00	-96.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	10,131.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			289,587.00	51,171.00	-82.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	95,875.00	82,995.00	-13.4%
Other Debt Service - Principal		7439	405,081.00	417,314.00	3.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			500,956.00	500,309.00	-0.1%
TOTAL, EXPENDITURES			4,838,559.00	802,013.00	-83.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	66,000.00	75,000.00	13.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			66,000.00	75,000.00	13.6%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(66,000.00)	(75,000.00)	13.6%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,482,503.00	2,585,600.00	-60.1%
5) TOTAL, REVENUES			6,482,503.00	2,585,600.00	-60.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		135,021.00	249,821.00	85.0%
8) Plant Services	8000-8999		4,202,582.00	51,883.00	-98.8%
9) Other Outgo	9000-9999	Except 7600-7699	500,956.00	500,309.00	-0.1%
10) TOTAL, EXPENDITURES			4,838,559.00	802,013.00	-83.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,643,944.00	1,783,587.00	8.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	66,000.00	75,000.00	13.6%
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			(66,000.00)	(75,000.00)	13.6%

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,577,944.00	1,708,587.00	8.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	10,566,222.00	12,144,166.00	14.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			10,566,222.00	12,144,166.00	14.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			10,566,222.00	12,144,166.00	14.9%
2) Ending Balance, June 30 (E + F1e)					
			12,144,166.00	13,852,753.00	14.1%
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	12,144,166.00	13,852,753.00	14.1%
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%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
9010	Other Restricted Local	12,144,166.00	13,852,753.00
Total, Restricted Balance		<u>12,144,166.00</u>	<u>13,852,753.00</u>

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,621,142.00	7,621,142.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,621,142.00	7,621,142.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,621,142.00	7,621,142.00	0.0%
2) Ending Balance, June 30 (E + F1e)			7,621,142.00	7,621,142.00	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			7,621,142.00	7,621,142.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

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

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

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

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,621,142.00	7,621,142.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,621,142.00	7,621,142.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,621,142.00	7,621,142.00	0.0%
2) Ending Balance, June 30 (E + F1e)			7,621,142.00	7,621,142.00	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			7,621,142.00	7,621,142.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
9010	Other Restricted Local	7,621,142.00	7,621,142.00
Total, Restricted Balance		<u>7,621,142.00</u>	<u>7,621,142.00</u>