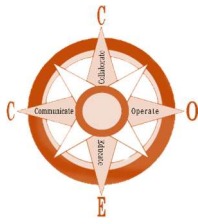


COUSA COUNTY OFFICE OF EDUCATION
ADOPTED BUDGET
2019-2020

For Adoption: JUNE 19, 2019



COLUSA COUNTY OFFICE OF EDUCATION

Michael P. West, County Superintendent of Schools
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mwest@ccoe.net p 530.458.0350 f 530.458.8054

June 18, 2019

To: Colusa County Board of Education

From: Mike West

Subject: 2019-2020 Budget

Attached you will find a copy of the budget for fiscal year 2019-20 year beginning July 1, 2019, for your review and approval. We have taken a fiscally conservative position in developing this budget based on the Governor's May 2019 budget proposal.

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

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

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

This budget is a snapshot of our present fiscal status and reflects the best plan that our fiscal department and program managers have, based on today's information and assumptions. Budgets are ever changing documents that reflect the mission and goals of the county office, and change as more information is available. Monthly and Interim reports will be brought to the board to show any material changes throughout the year.

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COE Certification (Form CA)

ANNUAL BUDGET REPORT:
July 1, 2019 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the County Board of Education pursuant to Education Code sections 1620, 1622, 33129, 52066, 52067, and 52068.

Public Hearing: _____ Adoption Date: June 19, 2019

Place: Colusa County Office of Education Signed: _____
Date: June 18, 2019 Clerk/Secretary of the County Board
Time: 4:00 AM (Original signature required)

Contact person for additional information on the budget reports:

Name: Gail Osborne
Title: Associate Superintendent
Telephone: 530-458-0350 x10357
E-mail: gosborne@ccoe.net

To update our mailing database, please complete the following:

Superintendent's Name: Michael P. West
Chief Business Official's Name: Gail Osborne
CBO's Title: Associate Superintendent, Administrative
CBO's Telephone: 530-458-0350 x10357

Criteria and Standards Review Summary

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

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

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

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 Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?		X
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office 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? 	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> 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 county office of education's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 19, 2019	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

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

() This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:
Post 1995 claims liability is transferred to Protected Insurance Program for Schools (PIPS) _____

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Gail Osborne
Title: Associate Superintendent
Telephone: 530-458-0350
E-mail: gosborne@ccoe.net

ANNUAL ATTENDANCE (ADA)

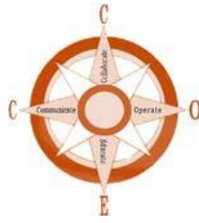
Description	2018-19 Estimated Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	12.00	12.00	12.00	12.00	12.00	12.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	12.00	12.00	12.00	12.00	12.00	12.00
2. District Funded County Program ADA						
a. County Community Schools	3.00	3.00	3.00	3.00	3.00	3.00
b. Special Education-Special Day Class	14.79	14.79	14.79	14.79	14.79	14.79
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	17.79	17.79	17.79	17.79	17.79	17.79
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	29.79	29.79	29.79	29.79	29.79	29.79
4. Adults in Correctional Facilities	3.46	3.46	3.46	3.46	3.46	3.46
5. County Operations Grant ADA	4,389.73	4,389.73	4,421.74	4,421.74	4,421.74	4,421.74
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

EDUCATION PROTECTION ACT (EPA)

Education Protection Act (EPA) 2019-2020 Proposed Budget

Description	Account Codes	Estimated Actuals 2018-19 6/30/19	Projected Year Totals 2019-20	Difference Est. Act. & Proj. Budget
A. Revenues				
1) LCFF Revenues	8010-8099	300,258	410,647	110,389
TOTAL REVENUES		\$ 300,258	\$ 410,647	110,389
B. Expenditures				
1. Certificated Salaries	1000-1999	-	-	-
2. Classified Salaries	2000-2999	178,116	291,690	113,574
3. Employee Benefits	3000-3999	68,237	118,956	50,719
4. Books and Supplies	4000-4999	3,398	-	(3,398)
5. Services, Other Operation	5000-5999	52,000	-	(52,000)
6. Capital Outlay	6000-6999	-	-	-
TOTAL EXPENDITURES		\$ 301,751	\$ 410,646	108,895
E. Net Change to Fund Balance				
		\$ (1,493.00)	\$ 1.00	
F. Fund Balance (Fund 01 only)				
1. Beginning Balance		\$ 1,492	\$ (1)	
Ending Balance		\$ (1.00)	0	

General Fund Financial Assumptions 2019-20



The assumptions used and listed in this document are the most current and accurate information we have available at the time of the preparation of the Proposed Budget for the year 2019-20.

Throughout the fiscal year we continually strive to improve the budget information. Per Education Code 16222 no later than 45 days after the governor signs the annual budget we will make available for public review any revisions made to the budget to reflect material changes included in the budget act. We also report to the board at First Interim (December), and Second Interim (March) report periods.

The attached Standardized Account Code Structure (SACS) forms are presented by major object account classification, reflecting the 2018-19 Estimated Actuals in Columns A-C and the Proposed adopted budget in Column D-F. The Budget figures are broken out by Restricted, Unrestricted and Totals for each of the two years. The differences between the two years is shown as a percentage in the last column.

Restricted programs are programs that are funded by specific sources for specific activities such as Special Education. Unrestricted programs are programs and expenditures that are funding by state and local dollars that do not have a specific activity tied to the funding source. Although the word “unrestricted” is associated with these dollars, the county office has many mandated requirements and activities that these funds are used for, such as support to districts and Williams Act requirements.

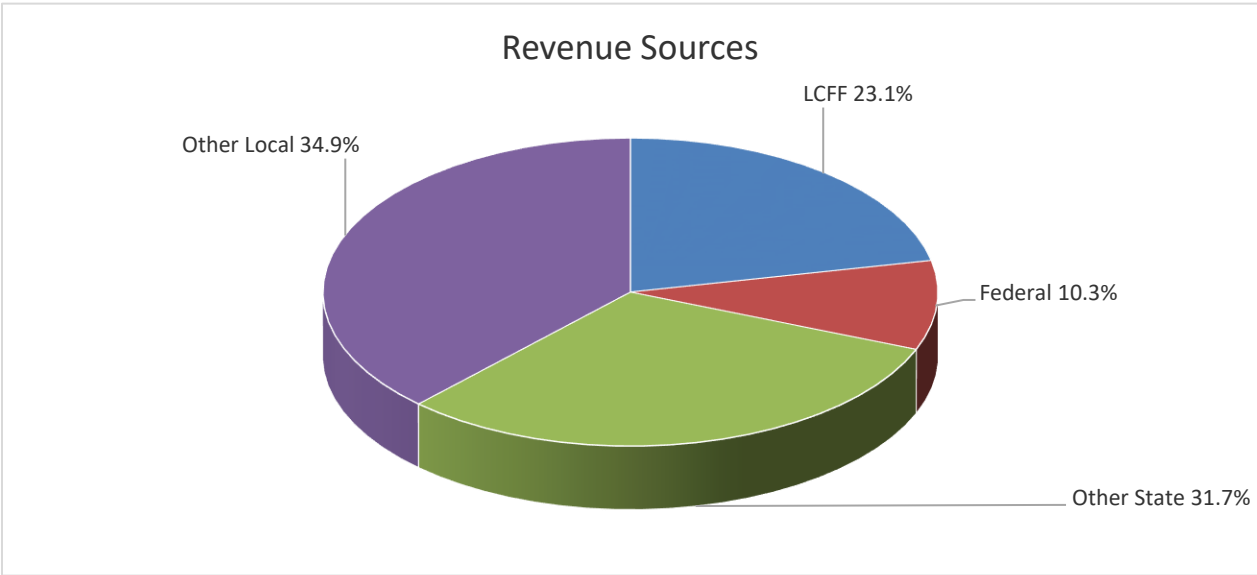
The SACS Forms attached are the documents the Board is adopting. Other supplemental information is included to make the SACS forms more informative.

Multi-year projections assume a modest cost of living increase based on the School Services Dartboard and flat attendance funding for the current and future two years. The economy has steadily increased and funding for education appears to be stabilizing. County Office program requirements have increased including requirements for the County Superintendent to oversee District LCAP's and offer Differentiated Assistance to the local school districts.

The county office and all school districts have migrated to a new financial system beginning January 1, 2019. The implementation has been challenging and time consuming but valuable as the former financial system was not meeting the needs of the increased requirements of Governmental Reporting. Migrating to the new system highlighted some areas that were changed to be more accurate in accounting for people and SACS object codes.

General Fund Revenue

Revenue is generated by various State, Federal, and Local sources as well as transfers from other funds within the County Office.



[Enrollment projections](#) are based on historical trends adjusted for any known information on current population. Current projections are for flat enrollment for the current and future two years.

[Local Control Funding Formula](#) (LCFF) is refined at each reporting period with the most current attendance data and the latest projections from CDE.

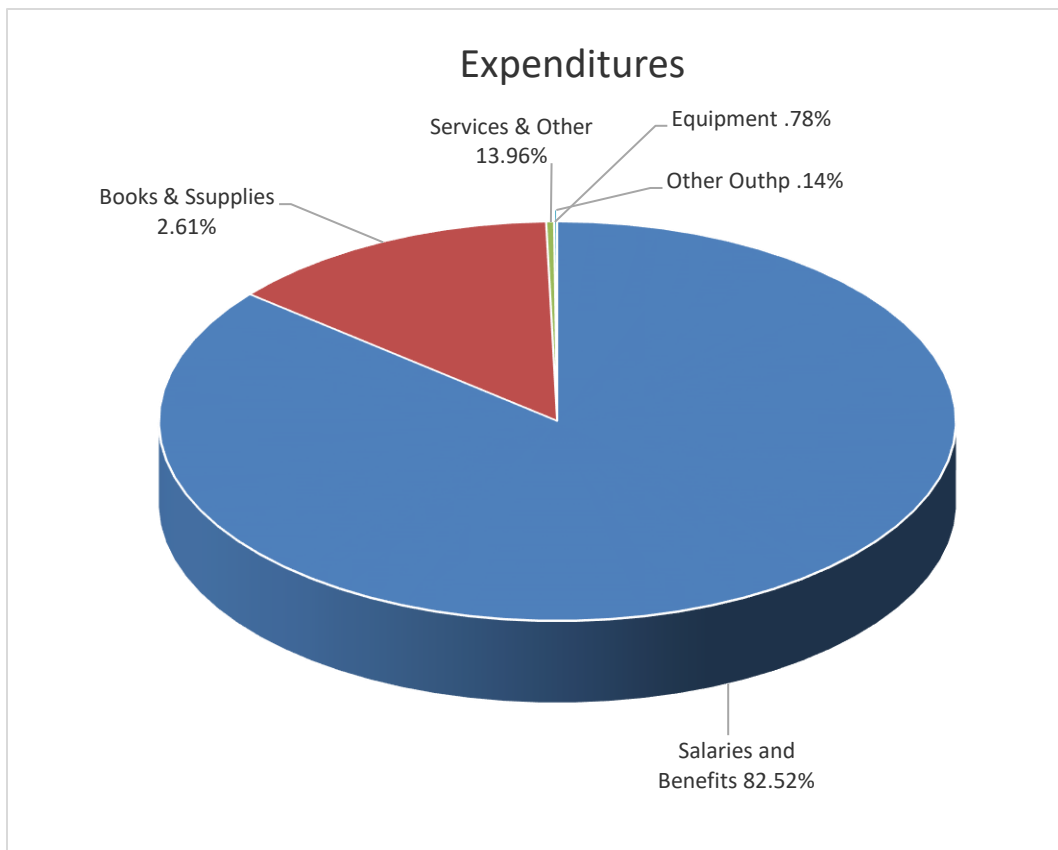
The LCFF funds consist of Local Property Taxes, Education Protection Act (Prop 30) Funds, and State Aid. LCFF funding equates to about 23% of the general fund revenue. Many programs previously funded through categorical dollars have been included with the funding formula to bring the LCFF revenue to fully funded status. Additionally the transportation dollars that are an add-on to the formula and are unrestricted are being spent on the original intent of the dollars.

Federal revenue is expected to decrease in 2019-20 due to uncertainty about the funding of the Homeless Grant.

State revenue is projected to increase due to a Cost of Living (COLA) increase of 3.26% plus the addition of Differentiated Assistance Grant. The STRS on Behalf Contribution increases revenue but is offset by the same amount in the expenditures.

Local revenues are projected to increase significantly; this increase is due to increased Special Education bill-back to the school districts.

General Fund Expenditures



As projected revenues are increasing for 2019-20, expenditures in the general fund are also projected to increase.

Categorical and Restricted Program

Expenditures will not exceed current revenue and/or prior-year carry-over funds without approval of the Superintendent. The County Office has collaborated with several agencies to provide technical assistance and guidance to districts via grants for Multi-Tiered System of Support (MTSS), Tobacco Use Prevention (TUPE), Foster Youth Services (FYS), Adult Education, and other programs.

Salaries and Benefits

Certificated salaries have increased \$123,509 due to step/column increases, as well as a negotiated Cost of Living Increase (COLA) to staff. Increase in Speech and Language Specialist, School Psychologist, and Instructional time for Special Education is included in the budget and is offset by Local Income from the District's bill-back.

Classified salaries have increased by \$224,978 due to step/column increases, as well as a negotiated Cost of Living Increase (COLA) to staff. Increases in Para educator positions for Special Education are included in the increase and are offset by Local Income from the District's bill-back.

Employer paid benefit costs increase significantly due mostly to the increase in PERS/STRS retirement contributions, the increase in the employer paid health benefit cap (increased to \$10,000) and the increase in positions mentioned above.

Books and Supplies

The overall budget for supplies is projected to decrease as grant carryover is spent down on one-time purchases.

Services and Other Operating Expenditures

Budgets for services and other operating expenditures are projected to decrease. This reduction is a combination of increased anticipated utilities and a reduction in cost associated with implementing a new financial software in 2018-19. Legal fees are not reduced in 2019-20 and are not considered ongoing cost after the budget year.

Capital Outlay

The Capital Outlay budget was reduced as the need for new equipment has stabilized.

Other Outgo

The Other Outgo budget of \$14,998 is to cover the last payment of a lease for special education vans.

The Indirect Cost Rate (ICR) for the budget year is **8.48%**.

Programs will be charged the full state-approved rate unless program guidelines prohibit the full rate or special arrangements for a cap have been arranged with the Superintendent. The negotiated or capped ICR for 2018-19 are as follows:

Special Education – Not to exceed 7.00%

Children Services – Not to exceed 7.25%

First 5 – Not to exceed 7.25%

Fund Balance

The county office is budgeting to spend \$124,183 more than we receive in revenue for the 2019-20 year. All of this spending is one-time in nature and is removed from the multiyear projection (MYP) for 2019-20 and beyond.

COUNTY SERVICE FUND (01)

**Summary Report of Revenues, Expenditures and Changes in Fund Balance
General Fund (Unrestricted and Restricted Combined)
2019-2020 Proposed Budget**

Description	Account Codes	Budget Development As of 7/1/18	Board Approved Op Budget As of 1/31/19	Estimated Actuals 2018-19 6/30/19	Projected Year Totals 2019-20	Difference Est. Act. & Proj. Budget	% Difference
A. Revenues							
1) LCFF Revenues	8010-8099	2,400,261	2,400,261	2,448,008	2,568,424	120,416	4.9%
2) Federal Revenues	8100-8299	1,065,274	1,114,989	1,138,215	1,106,484	(31,731)	-2.8%
3) Other State Revenues	8300-8599	3,295,319	3,216,300	3,237,116	3,669,921	432,805	13.4%
4) Other Local Revenues	8600-8799	3,618,792	4,071,457	4,085,379	4,486,638	401,259	9.8%
						-	
TOTAL REVENUES		\$ 10,379,646	\$ 10,803,007	\$ 10,908,718	\$ 11,831,467	1,028,460	8.5%
B. Expenditures							
1. Certificated Salaries	1000-1999	3,449,440	3,609,694	3,621,080	3,744,589	123,509	3.4%
2. Classified Salaries	2000-2999	3,106,350	3,195,105	3,219,422	3,444,400	224,978	7.0%
3. Employee Benefits	3000-3999	2,490,518	2,624,335	2,618,281	3,163,633	545,352	20.8%
4. Books and Supplies	4000-4999	285,763	441,550	469,878	362,133	(107,745)	-22.9%
5. Services, Other Operation	5000-5999	1,530,492	1,634,634	1,648,065	1,638,168	(9,897)	-0.6%
6. Capital Outlay	6000-6999	85,000	71,635	50,602	38,432	(12,170)	-24.1%
7. Other Outgo	7100-7299	-	-	-	-	-	-
	7400-7499	14,998	14,998	14,998	14,998	-	0.0%
8. Direct Support/Indirect	7300-7399	(424,522)	(433,219)	(428,606)	(450,703)	(22,097)	5.2%
TOTAL EXPENDITURES		\$ 10,538,039	\$ 11,158,732	\$ 11,213,720	\$ 11,955,650	741,930	6.6%
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)							
		\$ (158,393)	\$ (355,725)	\$ (305,002)	\$ (124,183)		0.0%
D. Other Financing Sources/Uses							
1. Transfers In	8910-8979	-	-	-	-	-	0.0%
2. Transfer Out	7610-7629	-	-	-	-	-	0.0%
3. Other Sources	8930-8979	-	-	-	-	-	0.0%
4. Contributions	8980-8999	-	-	-	-	-	
Total, Other Fin Sources/Uses		\$ -	\$ -	\$ -	\$ -	-	
E. Net Change to Fund Balance							
		\$ (158,393.00)	\$ (355,725.00)	\$ (305,002.00)	\$ (124,183)		0.0%
F. Fund Balance (Fund 01 only)							
1. Beginning Balance		\$ 3,442,161	\$ 3,442,161	\$ 3,442,161	\$ 3,137,159		
2. Adjustments/Restatements							
Ending Balance		\$ 3,283,761	\$ 3,086,429	\$ 3,137,159	\$ 3,012,976		
G. Components of Ending Fund Balance							
Designated Amounts	9711-9730						
Legally Restricted	9740-9760	\$ 574,619	\$ 166,847	\$ 169,038	\$ 52,831		
Assigned	9780	\$ 2,182,240	\$ 2,361,646	\$ 2,407,435	\$ 2,362,363		
Res Economic Uncertainties	9789	\$ 526,902	\$ 557,937	\$ 560,686	\$ 597,783		
Unassigned/Unappropriated	9790		\$ -		\$ -		

General Fund (Unrestricted and Restricted Combined) 2019-2020 Proposed Budget

		County Admin.	Special Education	Education Services	County Community School	Total in Fund 01
Beginning Balance		3,018,040	115,476	3,643		3,137,159
Income						
LCFF	8010-8099	1,920,574	380,843	-	267,007	2,568,424
Federal Revenues	8100-8299	-	1,055,213	51,271	-	1,106,484
State Revenues	8300-8599	504,958	3,002,578	162,385	-	3,669,921
Local Revenues	8600-8799	399,693	3,880,710	206,235	-	4,486,638
Total Income		2,825,225	8,319,344	419,891	267,007	11,831,467
Expenditures						
Salaries & Benefits	1000-3999	2,823,432	6,799,321	508,560	221,309	10,352,622
Books and Supplies	4000-4999	159,167	157,016	39,584	6,366	362,133
Services	5000-5999	548,391	1,008,723	62,594	18,460	1,638,168
Capital Outlay	6000-6599	23,430	15,002	-	-	38,432
Other Outgo	7100-7499	(1,046,223)	547,732	41,914	20,872	(435,705)
Total Expenditures		2,508,197	8,527,794	652,652	267,007	11,955,650
Interfund Transfers						
Transfers In	8910-8929					
Transfers Out	7610-7629					-
Other: Sources	8930-8979	-		-		-
Other: Uses	7630-7699			-		-
Contributions	8980-8999	(92,975)	92,975	-		-
Total Transfers		(92,975)	92,975	-		-
Change in Fund Balance		224,053	(115,475)	(232,761)	-	(124,183)
Transfer to Department		(232,761)		232,761		
Ending Fund Balance		3,009,332	1	3,643	-	3,012,976

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	2,067,165.00	380,843.00	2,448,008.00	2,187,581.00	380,843.00	2,568,424.00	4.9%
2) Federal Revenue		8100-8299	0.00	1,138,215.00	1,138,215.00	0.00	1,106,484.00	1,106,484.00	-2.8%
3) Other State Revenue		8300-8599	12,645.00	3,224,471.00	3,237,116.00	19,500.00	3,650,421.00	3,669,921.00	13.4%
4) Other Local Revenue		8600-8799	472,045.00	3,613,334.00	4,085,379.00	485,046.00	4,001,592.00	4,486,638.00	9.8%
5) TOTAL, REVENUES			2,551,855.00	8,356,863.00	10,908,718.00	2,692,127.00	9,139,340.00	11,831,467.00	8.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	403,672.00	3,217,408.00	3,621,080.00	509,263.00	3,235,326.00	3,744,589.00	3.4%
2) Classified Salaries		2000-2999	1,268,747.00	1,950,675.00	3,219,422.00	1,428,566.00	2,015,834.00	3,444,400.00	7.0%
3) Employee Benefits		3000-3999	671,663.00	1,946,618.00	2,618,281.00	811,776.00	2,351,857.00	3,163,633.00	20.8%
4) Books and Supplies		4000-4999	171,926.00	297,952.00	469,878.00	153,122.00	209,011.00	362,133.00	-22.9%
5) Services and Other Operating Expenditures		5000-5999	613,094.00	1,034,971.00	1,648,065.00	580,525.00	1,057,643.00	1,638,168.00	-0.6%
6) Capital Outlay		6000-6999	50,194.00	408.00	50,602.00	38,432.00	0.00	38,432.00	-24.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	14,998.00	0.00	14,998.00	14,998.00	0.00	14,998.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(976,770.00)	548,164.00	(428,606.00)	(994,333.00)	543,630.00	(450,703.00)	5.2%
9) TOTAL, EXPENDITURES			2,217,524.00	8,996,196.00	11,213,720.00	2,542,349.00	9,413,301.00	11,955,650.00	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			334,331.00	(639,333.00)	(305,002.00)	149,778.00	(273,961.00)	(124,183.00)	-59.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(153,416.00)	153,416.00	0.00	(152,754.00)	152,754.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(153,416.00)	153,416.00	0.00	(152,754.00)	152,754.00	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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			180,915.00	(485,917.00)	(305,002.00)	(2,976.00)	(121,207.00)	(124,183.00)	-59.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,782,206.00	659,955.00	3,442,161.00	2,963,121.00	174,038.00	3,137,159.00	-8.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,782,206.00	659,955.00	3,442,161.00	2,963,121.00	174,038.00	3,137,159.00	-8.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,782,206.00	659,955.00	3,442,161.00	2,963,121.00	174,038.00	3,137,159.00	-8.9%
2) Ending Balance, June 30 (E + F1e)			2,963,121.00	174,038.00	3,137,159.00	2,960,145.00	52,831.00	3,012,976.00	-4.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	350.00	0.00	350.00	350.00	0.00	350.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	2,400.00	5,000.00	7,400.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	169,038.00	169,038.00	0.00	52,831.00	52,831.00	-68.7%
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	2,399,685.00	0.00	2,399,685.00	2,362,012.00	0.00	2,362,012.00	-1.6%
Solar Payoff	0000	9780				75,000.00		75,000.00	
Technology Upgrades	0000	9780				100,000.00		100,000.00	
Comm School Set Asside	0000	9780				316,779.00		316,779.00	
Deferred Maintenance	0000	9780				100,000.00		100,000.00	
Cash Flow	0000	9780				1,770,232.00		1,770,232.00	
Solar Payoff	0000	9780	75,000.00		75,000.00				
Deferred Maintenance	0000	9780	100,000.00		100,000.00				
Upgrade Telephone/Technology	0000	9780	100,000.00		100,000.00				
Comm. School Set Aside	0000	9780	316,779.00		316,779.00				
Cash Flow	0000	9780	1,807,906.00		1,807,906.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	560,686.00	0.00	560,686.00	597,783.00	0.00	597,783.00	6.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% 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	3,668,872.10	(1,153,011.58)	2,515,860.52				
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	350.00	0.00	350.00				
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	37,370.00	316,636.00	354,006.00				
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	2,400.00	5,000.00	7,400.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			3,708,992.10	(831,375.58)	2,877,616.52				
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	292,820.85	556.03	293,376.88				
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			292,820.85	556.03	293,376.88				
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)			3,416,171.25	(831,931.61)	2,584,239.64				

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	1,709,787.00	0.00	1,709,787.00	1,719,814.00	0.00	1,719,814.00	0.6%
Education Protection Account State Aid - Current Year		8012	300,258.00	0.00	300,258.00	410,647.00	0.00	410,647.00	36.8%
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	2,601.00	0.00	2,601.00	2,601.00	0.00	2,601.00	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	400,076.00	0.00	400,076.00	400,076.00	0.00	400,076.00	0.0%
Unsecured Roll Taxes		8042	28,192.00	0.00	28,192.00	28,192.00	0.00	28,192.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	5,746.00	0.00	5,746.00	5,746.00	0.00	5,746.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	1,348.00	0.00	1,348.00	1,348.00	0.00	1,348.00	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			2,448,008.00	0.00	2,448,008.00	2,568,424.00	0.00	2,568,424.00	4.9%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(380,843.00)	380,843.00	0.00	(380,843.00)	380,843.00	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			2,067,165.00	380,843.00	2,448,008.00	2,187,581.00	380,843.00	2,568,424.00	4.9%
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	840,502.00	840,502.00	0.00	840,502.00	840,502.00	0.0%
Special Education Discretionary Grants		8182	0.00	214,860.00	214,860.00	0.00	214,711.00	214,711.00	-0.1%
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%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
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		782.00	782.00		610.00	610.00	-22.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290		22,500.00	22,500.00		0.00	0.00	-100.0%
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	59,571.00	59,571.00	0.00	50,661.00	50,661.00	-15.0%
TOTAL, FEDERAL REVENUE			0.00	1,138,215.00	1,138,215.00	0.00	1,106,484.00	1,106,484.00	-2.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		2,138,853.00	2,138,853.00		2,253,890.00	2,253,890.00	5.4%
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	76,781.00	76,781.00	0.00	76,781.00	76,781.00	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	8,645.00	0.00	8,645.00	9,800.00	0.00	9,800.00	13.4%
Lottery - Unrestricted and Instructional Materials		8560	4,000.00	1,305.00	5,305.00	8,000.00	3,000.00	11,000.00	107.4%
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, 6680, 6685, 6690, 6695	8590		141,483.00	141,483.00		42,092.00	42,092.00	-70.2%
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		111,416.00	111,416.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	754,633.00	754,633.00	1,700.00	1,274,658.00	1,276,358.00	69.1%
TOTAL, OTHER STATE REVENUE			12,645.00	3,224,471.00	3,237,116.00	19,500.00	3,650,421.00	3,669,921.00	13.4%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	49,958.00	0.00	49,958.00	75,000.00	0.00	75,000.00	50.1%
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	60,250.00	37,246.00	97,496.00	60,250.00	38,964.00	99,214.00	1.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	191,034.00	66,084.00	257,118.00	169,664.00	99,470.00	269,134.00	4.7%
Tuition		8710	15,160.00	3,510,004.00	3,525,164.00	17,552.00	3,863,158.00	3,880,710.00	10.1%
All Other Transfers In		8781-8783	155,643.00	0.00	155,643.00	162,580.00	0.00	162,580.00	4.5%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			472,045.00	3,613,334.00	4,085,379.00	485,046.00	4,001,592.00	4,486,638.00	9.8%
TOTAL, REVENUES			2,551,855.00	8,356,863.00	10,908,718.00	2,692,127.00	9,139,340.00	11,831,467.00	8.5%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	67,886.00	1,956,617.00	2,024,503.00	61,621.00	2,025,971.00	2,087,592.00	3.1%
Certificated Pupil Support Salaries		1200	0.00	912,677.00	912,677.00	0.00	947,021.00	947,021.00	3.8%
Certificated Supervisors' and Administrators' Salaries		1300	335,786.00	231,313.00	567,099.00	447,642.00	151,302.00	598,944.00	5.6%
Other Certificated Salaries		1900	0.00	116,801.00	116,801.00	0.00	111,032.00	111,032.00	-4.9%
TOTAL, CERTIFICATED SALARIES			403,672.00	3,217,408.00	3,621,080.00	509,263.00	3,235,326.00	3,744,589.00	3.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	203.00	1,268,788.00	1,268,991.00	16,561.00	1,323,829.00	1,340,390.00	5.6%
Classified Support Salaries		2200	203,331.00	26,348.00	229,679.00	205,376.00	378,928.00	584,304.00	154.4%
Classified Supervisors' and Administrators' Salaries		2300	470,283.00	129,350.00	599,633.00	495,793.00	138,887.00	634,680.00	5.8%
Clerical, Technical and Office Salaries		2400	527,321.00	196,775.00	724,096.00	704,836.00	146,329.00	851,165.00	17.5%
Other Classified Salaries		2900	67,609.00	329,414.00	397,023.00	6,000.00	27,861.00	33,861.00	-91.5%
TOTAL, CLASSIFIED SALARIES			1,268,747.00	1,950,675.00	3,219,422.00	1,428,566.00	2,015,834.00	3,444,400.00	7.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	70,576.00	775,426.00	846,002.00	91,489.00	1,028,437.00	1,119,926.00	32.4%
PERS		3201-3202	222,230.00	310,620.00	532,850.00	292,080.00	357,800.00	649,880.00	22.0%
OASDI/Medicare/Alternative		3301-3302	100,132.00	189,147.00	289,279.00	116,401.00	199,516.00	315,917.00	9.2%
Health and Welfare Benefits		3401-3402	229,241.00	511,591.00	740,832.00	252,748.00	602,318.00	855,066.00	15.4%
Unemployment Insurance		3501-3502	780.00	2,597.00	3,377.00	860.00	2,465.00	3,325.00	-1.5%
Workers' Compensation		3601-3602	38,704.00	138,304.00	177,008.00	48,198.00	141,321.00	189,519.00	7.1%
OPEB, Allocated		3701-3702	10,000.00	18,933.00	28,933.00	10,000.00	20,000.00	30,000.00	3.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			671,663.00	1,946,618.00	2,618,281.00	811,776.00	2,351,857.00	3,163,633.00	20.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	11,817.00	11,817.00	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	144,814.00	247,997.00	392,811.00	132,396.00	159,371.00	291,767.00	-25.7%
Noncapitalized Equipment		4400	27,112.00	38,138.00	65,250.00	20,726.00	49,640.00	70,366.00	7.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			171,926.00	297,952.00	469,878.00	153,122.00	209,011.00	362,133.00	-22.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	87,732.00	114,836.00	202,568.00	84,171.00	68,341.00	152,512.00	-24.7%
Dues and Memberships		5300	30,747.00	3,591.00	34,338.00	29,172.00	2,551.00	31,723.00	-7.6%
Insurance		5400 - 5450	56,000.00	0.00	56,000.00	62,000.00	0.00	62,000.00	10.7%
Operations and Housekeeping Services		5500	53,914.00	5,586.00	59,500.00	82,545.00	5,586.00	88,131.00	48.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	83,719.00	23,505.00	107,224.00	107,758.00	16,835.00	124,593.00	16.2%
Transfers of Direct Costs		5710	(42,963.00)	42,963.00	0.00	(63,210.00)	63,210.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(298,649.00)	0.00	(298,649.00)	(294,214.00)	0.00	(294,214.00)	-1.5%
Professional/Consulting Services and Operating Expenditures		5800	521,771.00	839,551.00	1,361,322.00	451,631.00	896,881.00	1,348,512.00	-0.9%
Communications		5900	120,823.00	4,939.00	125,762.00	120,672.00	4,239.00	124,911.00	-0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			613,094.00	1,034,971.00	1,648,065.00	580,525.00	1,057,643.00	1,638,168.00	-0.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	50,194.00	408.00	50,602.00	38,432.00	0.00	38,432.00	-24.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,194.00	408.00	50,602.00	38,432.00	0.00	38,432.00	-24.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	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	1,381.00	0.00	1,381.00	707.00	0.00	707.00	-48.8%
Other Debt Service - Principal		7439	13,617.00	0.00	13,617.00	14,291.00	0.00	14,291.00	4.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			14,998.00	0.00	14,998.00	14,998.00	0.00	14,998.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(548,164.00)	548,164.00	0.00	(543,630.00)	543,630.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(428,606.00)	0.00	(428,606.00)	(450,703.00)	0.00	(450,703.00)	5.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(976,770.00)	548,164.00	(428,606.00)	(994,333.00)	543,630.00	(450,703.00)	5.2%
TOTAL, EXPENDITURES			2,217,524.00	8,996,196.00	11,213,720.00	2,542,349.00	9,413,301.00	11,955,650.00	6.6%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(153,416.00)	153,416.00	0.00	(152,754.00)	152,754.00	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			(153,416.00)	153,416.00	0.00	(152,754.00)	152,754.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(153,416.00)	153,416.00	0.00	(152,754.00)	152,754.00	0.00	0.0%

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	2,067,165.00	380,843.00	2,448,008.00	2,187,581.00	380,843.00	2,568,424.00	4.9%
2) Federal Revenue		8100-8299	0.00	1,138,215.00	1,138,215.00	0.00	1,106,484.00	1,106,484.00	-2.8%
3) Other State Revenue		8300-8599	12,645.00	3,224,471.00	3,237,116.00	19,500.00	3,650,421.00	3,669,921.00	13.4%
4) Other Local Revenue		8600-8799	472,045.00	3,613,334.00	4,085,379.00	485,046.00	4,001,592.00	4,486,638.00	9.8%
5) TOTAL REVENUES			2,551,855.00	8,356,863.00	10,908,718.00	2,692,127.00	9,139,340.00	11,831,467.00	8.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		131,472.00	5,247,889.00	5,379,361.00	122,311.00	5,250,601.00	5,372,912.00	-0.1%
2) Instruction - Related Services	2000-2999		759,783.00	1,209,929.00	1,969,712.00	852,942.00	1,094,104.00	1,947,046.00	-1.2%
3) Pupil Services	3000-3999		78,718.00	1,772,395.00	1,851,113.00	82,845.00	2,250,190.00	2,333,035.00	26.0%
4) Ancillary Services	4000-4999		23,013.00	0.00	23,013.00	23,413.00	778.00	24,191.00	5.1%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,037,049.00	580,083.00	1,617,132.00	1,243,146.00	595,074.00	1,838,220.00	13.7%
8) Plant Services	8000-8999		172,491.00	185,900.00	358,391.00	202,694.00	222,554.00	425,248.00	18.7%
9) Other Outgo	9000-9999	Except 7600-7699	14,998.00	0.00	14,998.00	14,998.00	0.00	14,998.00	0.0%
10) TOTAL EXPENDITURES			2,217,524.00	8,996,196.00	11,213,720.00	2,542,349.00	9,413,301.00	11,955,650.00	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			334,331.00	(639,333.00)	(305,002.00)	149,778.00	(273,961.00)	(124,183.00)	-59.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(153,416.00)	153,416.00	0.00	(152,754.00)	152,754.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(153,416.00)	153,416.00	0.00	(152,754.00)	152,754.00	0.00	0.0%

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)			180,915.00	(485,917.00)	(305,002.00)	(2,976.00)	(121,207.00)	(124,183.00)	-59.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,782,206.00	659,955.00	3,442,161.00	2,963,121.00	174,038.00	3,137,159.00	-8.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,782,206.00	659,955.00	3,442,161.00	2,963,121.00	174,038.00	3,137,159.00	-8.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,782,206.00	659,955.00	3,442,161.00	2,963,121.00	174,038.00	3,137,159.00	-8.9%
2) Ending Balance, June 30 (E + F1e)			2,963,121.00	174,038.00	3,137,159.00	2,960,145.00	52,831.00	3,012,976.00	-4.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	350.00	0.00	350.00	350.00	0.00	350.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	2,400.00	5,000.00	7,400.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	169,038.00	169,038.00	0.00	52,831.00	52,831.00	-68.7%
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)									
Solar Payoff	0000	9780	2,399,685.00	0.00	2,399,685.00	2,362,012.00	0.00	2,362,012.00	-1.6%
Technology Upgrades	0000	9780				75,000.00		75,000.00	
Comm School Set Aside	0000	9780				100,000.00		100,000.00	
Deferred Maintenance	0000	9780				316,779.00		316,779.00	
Cash Flow	0000	9780				100,000.00		100,000.00	
Solar Payoff	0000	9780				1,770,232.00		1,770,232.00	
Deferred Maintenance	0000	9780	75,000.00		75,000.00				
Upgrade Telephone/Technology	0000	9780	100,000.00		100,000.00				
Comm. School Set Aside	0000	9780	316,779.00		316,779.00				
Cash Flow	0000	9780	1,807,906.00		1,807,906.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	560,686.00	0.00	560,686.00	597,783.00	0.00	597,783.00	6.6%
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
6300	Lottery: Instructional Materials	1.00	1.00
7810	Other Restricted State	115,476.00	1.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	49,189.00	49,185.00
9010	Other Restricted Local	4,372.00	3,644.00
Total, Restricted Balance		169,038.00	52,831.00

Multi Year Projection (MYP)

**Summary Report of Revenues, Expenditures and Changes in Fund Balance
Combined
2019-2020 Proposed Budget**

Description	Account Codes	Projected Year Totals 2019-20	Total for Year 2 2020-21	Difference (Col B - D)	% Difference	Total for Year 3 2020-21	Difference (Col B - D)	% Difference
A. Revenues								
1) LCFF	8010-8099	\$ 2,568,424	\$ 2,645,477	77,053	3.0%	2,719,550	74,073	2.8%
2) Federal Revenues	8100-8299	\$ 1,106,484	\$ 1,106,484	-	0.0%	1,106,484	-	0.0%
3) Other State Revenues	8300-8599	\$ 3,669,921	\$ 3,771,019	101,098	2.8%	3,876,607	105,589	2.8%
4) Other local Revenues	8600-8799	\$ 4,486,638	\$ 4,740,003	253,365	5.6%	4,906,915	166,912	3.5%
		\$ -	\$ -	-		-	-	
TOTAL REVENUES		\$ 11,831,467	\$ 12,262,982	431,515		12,609,556	346,574	
B. Expenditures								
1. Certificated Salaries	1000-1999	\$ 3,744,589	\$ 3,870,407	125,818	3.4%	4,000,453	130,045.68	3.4%
2. Classified Salaries	2000-2999	\$ 3,444,400	\$ 3,560,132	115,732	3.4%	3,679,752	119,620.43	3.4%
3. Employee Benefits	3000-3999	\$ 2,308,567	\$ 2,526,908	218,341	9.5%	2,647,647	120,739.53	4.8%
Health Benefits	3400-3499	\$ 855,066	\$ 855,066	-	0.0%	855,066	-	0.0%
4. Books and Supplies	4000-4999	\$ 362,133	\$ 340,133	(22,000)	-6.1%	340,133	-	0.0%
5. Services, Other Operation	5000-5999	\$ 1,638,168	\$ 1,485,195	(152,973)	-9.3%	1,561,628	76,432.80	5.1%
6. Capital Outlay	6000-6999	\$ 38,432	\$ 38,432	-	0.0%	38,432	-	0.0%
7. Other Outgo	7100-7299	\$ -	\$ -	-	0.0%	-	-	0.0%
	7400-7499	\$ 14,998	\$ 14,998	-		14,998	-	
8. Direct Support/Indirect	7300-7399	\$ (450,703)	\$ (450,703)	-	0.0%	(450,703)	-	0.0%
		\$ -	\$ -	-		-	-	
TOTAL EXPENDITURES		\$ 11,955,650	\$ 12,240,568	\$ 284,918		\$ 12,687,406	\$ 446,838	
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)								
		\$ (124,183)	\$ 22,414	\$ 146,597		\$ (77,850)	\$ (100,265)	
D. Other Financing Sources/Uses								
1. Transfers In	8910-8979	\$ -	\$ -	-	0.0%	-	-	0.0%
2. Transfer Out	7610-7629	\$ -	\$ -	-	0.0%	-	-	
3. Contributions	8980-8999	\$ -	\$ -	-		-	-	
Total, Other Fin Sources/Uses		\$ -	\$ -	-		\$ -	-	
E. Net Change to Fund Balance								
		\$ (124,183)	\$ 22,414	\$ 146,597		\$ (77,850.00)	\$ (100,265)	
F. Fund Balance (Fund 01 only)								
1. Beginning Balance		\$ 3,137,159	3,012,976			\$ 3,035,390		
2. Adjustments/Restatements		\$ -	-					
Ending Balance		\$ 3,012,976	\$ 3,035,390			\$ 2,957,540		

**Summary Report of Revenues, Expenditures and Changes in Fund Balance
Restricted
2019-2020 Proposed Budget**

Description	Account Codes	Projected Year Totals 2019-20	Total for Year 2			Explanation of Difference	Total for Year 3			
			2020-21	Difference (Col B - D)	% Difference		2020-21	Difference (Col B - D)	% Difference	
A. Revenues										
1) LCFF	8010-8099	\$ 380,843	392,268	11,425	3.0%	COLA	403,251.80	10,984	2.8%	COLA
2) Federal Revenues	8100-8299	\$ 1,106,484	1,106,484	-	0.0%		1,106,484.00	-	0.0%	
3) Other State Revenues	8300-8599	\$ 3,650,421	3,759,934	109,513	3.0%	COLA	3,865,211.77	105,278	2.8%	COLA
4) Other local Revenues	8600-8799	\$ 4,001,592	4,254,957	253,365	6.3%	Increased Billback to Districts	4,421,869.00	166,912	3.9%	Increased Billback to Districts
TOTAL REVENUES		\$ 9,139,340	9,513,643	-	0.0%		9,796,816.57	283,174	0.0%	
B. Expenditures										
1. Certificated Salaries	1000-1999	3,235,326	3,344,033	108,707	3.4%	Step/Col	3,456,392.46	112,359.51	3.4%	Step/Col
2. Classified Salaries	2000-2999	2,015,834	2,083,566	67,732	3.4%	Step/Col	2,153,573.84	70,007.82	3.4%	Step/Col
3. Employee Benefits	3000-3999	1,749,539	1,901,500	151,961	8.7%	Step/Col & STRS/PERS Increase	1,983,017.35	81,517.67	4.3%	Step/Col & Increase In STRS/PERS
Health Benefits	3400-3499	602,318	602,318	-	0.0%		602,318.00	-	0.0%	
4. Books and Supplies	4000-4999	209,011	187,011	(22,000)	-10.5%	One-time MAA Dollars	187,011.00	-	0.0%	
5. Services, Other Operation	5000-5999	1,057,643	975,643	(82,000)	-7.8%	One-time MAA Dollars	975,643.00	-	0.0%	
6. Capital Outlay	6000-6999	-	-	-	0.0%		-	-	0.0%	
7. Other Outgo	7100-7299	-	-	-	0.0%		-	-	0.0%	
7400-7499		-	-	-	0.0%		-	-	0.0%	
8. Direct Support/Indirect	7300-7399	543,630	569,902	26,272	4.8%	Change in Expenditures	591,013	21,110.80	3.7%	Change in Expenditures
TOTAL EXPENDITURES		\$ 9,413,301	\$ 9,663,973	-	0.0%		0 \$ 9,948,968	-	0.0%	0
Excess (Deficiency) of Revenues		-	-	-	0.0%		-	-	0.0%	0
Over Expenditures Before Other		-	-	-	0.0%		-	-	0.0%	0
Financing Sources and Uses		-	-	-	0.0%		-	-	0.0%	0
(A5-B9)		\$ (273,961)	0 \$	-	0.0%		0	0 \$	0.0%	0
D. Other Financing Sources/Uses										
1. Transfers In	8910-8979	\$ -	-	-	0.0%		-	-	0.0%	0
2. Transfer Out	7610-7629	\$ -	-	-	0.0%		-	-	0.0%	0
3. Contributions	8980-8999	152,754	152,754	-	0.0%		152,754	-	0.0%	0
Total, Other Fin Sources/Uses		\$ 152,754	\$ 152,754	-	0.0%		0 \$ 152,754	-	0.0%	0
E. Net Change to Fund Balance		\$ (121,207)	\$ 2,424	\$ -	0.0%		0 \$ 602	\$ -	0.0%	0
F. Fund Balance (Fund 01 only)										
1. Beginning Balance		\$ 174,038	\$ 52,831	\$ -	0.0%		0 \$ 55,255	\$ -	0.0%	0
2. Adjustments/Restatements		\$ -	\$ -	\$ -	0.0%		\$ -	\$ -	0.0%	0
Ending Balance		\$ 52,831	\$ 55,255	\$ -	0.0%		0 \$ 55,857	\$ -	0.0%	0

**Summary Report of Revenues, Expenditures and Changes in Fund Balance
Unrestricted
2019-2020 Proposed Budget**

Description	Account Codes	Projected Year Totals 2019-20	Total for Year 2 2020-21	Difference (Col B - D)	% Difference	Explanation of Difference	Total for Year 3 2021-22	Difference (Col B - D)	2019-20% Difference	Explanation of Difference
A. Revenues										
1) LCFF	8010-8099	\$ 2,187,581	\$ 2,253,208	65,627	3.0%	COLA	\$ 2,316,298	63,090	2.8%	COLA
2) Federal Revenues	8100-8299	\$ -	\$ -	-	0.0%	-	\$ -	-	0.0%	-
3) Other State Revenues	8300-8599	\$ 19,500	\$ 11,085	(8,415)	-43.2%	Mandated Cost One-Time \$	\$ 11,395	310	2.8%	COLA
4) Other local Revenues	8600-8799	\$ 485,046	\$ 485,046	-	0.0%	-	\$ 485,046	-	0.0%	-
TOTAL REVENUES		\$ 2,692,127.00	\$ 2,749,339				\$ 2,812,740	63,400		
B. Expenditures										
1. Certificated Salaries	1000-1999	509,263	\$ 526,374	17,111	3.4%	Step/Col	\$ 544,060	17,686.17	3.4%	Step/Col
2. Classified Salaries	2000-2999	1,428,566	1,476,566	48,000	3.4%	Step/Col	1,526,178	49,612.61	3.4%	Step/Col
3. Employee Benefits	3000-3999	559,028	625,408	66,380	11.9%	Step/Col & Increase in STRS/PERS	664,630	39,221.85	6.3%	Step/Col & Increase in STRS/PERS
Health Benefits	3400-3499	252,748	252,748	-	0.0%	-	252,748	-	0.0%	-
4. Books and Supplies	4000-4999	153,122	153,122	-	0.0%	-	153,122	-	0.0%	-
5. Services, Other Operation	5000-5999	580,525	509,552	(70,973)	-12.2%	Reduce Legal Fees \$100K + Add 5% Inflation	585,985	76,432.80	15.0%	Increase for inflation
6. Capital Outlay	6000-6999	38,432	38,432	-	0.0%	100,008,311	38,432	-	0.0%	-
7. Other Outgo	7100-7299	-	-	-	0.0%	-	-	-	0.0%	-
7400-7499		14,998	14,998	-	0.0%	-	14,998	-	0.0%	-
8. Direct Support/Indirect	7300-7399	(994,333)	(1,020,605)	(26,272)	2.6%	Change in Exp.	(1,041,716)	(21,110.80)	2.1%	Change in Exp.
-		-	-	-	0.0%	-	-	-	0.0%	-
TOTAL EXPENDITURES		\$ 2,542,349	\$ 2,576,595				2,738,438			
Excess (Deficiency) of Revenues		-	-	-	0.0%	-	-	-	0.0%	0
Over Expenditures Before Other		-	-	-	0.0%	-	-	-	0.0%	0
Financing Sources and Uses		-	-	-	0.0%	-	-	-	0.0%	0
Difference		\$ 149,778	172,744	\$ -	0.0%	0	74,302	\$ -	0.0%	0
D. Other Financing Sources/Uses										
1. Transfers In	8910-8979	\$ -	-	-	0.0%	-	-	-	0.0%	0
2. Transfer Out	7610-7629	\$ -	-	-	0.0%	-	-	-	0.0%	0
3. Contributions	8980-8999	(152,754)	(152,754)	-	0.0%	-	(152,754)	-	0.0%	0
Total, Other Fin Sources/Uses		\$ (152,754)	\$ (152,754)	-	0.0%	0	(152,754)	-	0.0%	0
E. Net Change to Fund Balance		\$ (2,976)	\$ 19,990	\$ -	\$ -	\$ -	\$ (78,452)	\$ -	0.0%	0
F. Fund Balance (Fund 01 only)										
1. Beginning Balance		\$ 2,963,121	2,960,145	\$ -	0.0%	0	\$ 2,980,135	\$ -	0.0%	0
2. Adjustments/Restatements		\$ -	-	\$ -	0.0%	-	-	\$ -	0.0%	0
Ending Balance		2,960,145	\$ 2,980,135	\$ -	0.0%	0	\$ 2,901,683	\$ -	0.0%	0

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		4,421.74	0.00%	4,421.74	0.00%	4,421.74
(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. LCF/Revenue Limit Sources	8010-8099	2,187,581.00	3.00%	2,253,208.00	2.80%	2,316,298.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	
3. Other State Revenues	8300-8599	19,500.00	-43.15%	11,085.00	2.80%	11,395.00
4. Other Local Revenues	8600-8799	485,046.00	0.00%	485,046.00	0.00%	485,046.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	(152,754.00)	0.00%	(152,754.00)	0.00%	(152,754.00)
6. Total (Sum lines A1 thru A5c)		2,539,373.00	2.25%	2,596,585.00	2.44%	2,659,985.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				509,263.00		526,374.00
b. Step & Column Adjustment				9,472.00		9,790.00
c. Cost-of-Living Adjustment				7,639.00		7,896.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	509,263.00	3.36%	526,374.00	3.36%	544,060.00
2. Classified Salaries						
a. Base Salaries				1,428,566.00		1,476,566.00
b. Step & Column Adjustment				26,571.00		27,464.00
c. Cost-of-Living Adjustment				21,429.00		22,148.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,428,566.00	3.36%	1,476,566.00	3.36%	1,526,178.00
3. Employee Benefits	3000-3999	811,776.00	8.18%	878,156.00	4.47%	917,378.00
4. Books and Supplies	4000-4999	153,122.00	0.00%	153,122.00	0.00%	153,122.00
5. Services and Other Operating Expenditures	5000-5999	580,525.00	-12.23%	509,552.00	15.00%	585,985.00
6. Capital Outlay	6000-6999	38,432.00	0.00%	38,432.00	0.00%	38,432.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	14,998.00	0.00%	14,998.00	0.00%	14,998.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(994,333.00)	2.64%	(1,020,605.00)	2.07%	(1,041,716.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		2,542,349.00	1.35%	2,576,595.00	6.28%	2,738,437.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(2,976.00)		19,990.00		(78,452.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,963,121.00		2,960,145.00		2,980,135.00
2. Ending Fund Balance (Sum lines C and D1)		2,960,145.00		2,980,135.00		2,901,683.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	350.00		350.00		350.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,362,012.00		2,366,257.00		2,266,963.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	597,783.00		613,528.00		634,370.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		2,960,145.00		2,980,135.00		2,901,683.00
(Line D3f must agree with line D2)						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	597,783.00		613,528.00		634,370.00
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)						
		597,783.00		613,528.00		634,370.00
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.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	380,843.00	3.00%	392,268.00	2.80%	403,251.00
2. Federal Revenues	8100-8299	1,106,484.00	0.00%	1,106,484.00	0.00%	1,106,484.00
3. Other State Revenues	8300-8599	3,650,421.00	3.00%	3,759,934.00	2.80%	3,865,212.00
4. Other Local Revenues	8600-8799	4,001,592.00	6.33%	4,254,957.00	3.92%	4,421,869.00
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	152,754.00	0.00%	152,754.00	0.00%	152,754.00
6. Total (Sum lines A1 thru A5c)		9,292,094.00	4.03%	9,666,397.00	2.93%	9,949,570.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,235,326.00		3,344,033.00
b. Step & Column Adjustment				60,177.00		62,199.00
c. Cost-of-Living Adjustment				48,530.00		50,160.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,235,326.00	3.36%	3,344,033.00	3.36%	3,456,392.00
2. Classified Salaries						
a. Base Salaries				2,015,834.00		2,083,566.00
b. Step & Column Adjustment				37,494.00		38,755.00
c. Cost-of-Living Adjustment				30,238.00		31,253.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,015,834.00	3.36%	2,083,566.00	3.36%	2,153,574.00
3. Employee Benefits	3000-3999	2,351,857.00	6.46%	2,503,818.00	3.26%	2,585,335.00
4. Books and Supplies	4000-4999	209,011.00	-10.53%	187,011.00	0.00%	187,011.00
5. Services and Other Operating Expenditures	5000-5999	1,057,643.00	-7.75%	975,643.00	0.00%	975,643.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	543,630.00	4.83%	569,902.00	3.70%	591,013.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		9,413,301.00	2.66%	9,663,973.00	2.95%	9,948,968.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(121,207.00)		2,424.00		602.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		174,038.00		52,831.00		55,255.00
2. Ending Fund Balance (Sum lines C and D1)		52,831.00		55,255.00		55,857.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	52,831.00		25,255.00		25,857.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789		Positive; revise components		Positive; revise components	
2. Unassigned/Unappropriated	9790	0.00		30,000.00		30,000.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		52,831.00		55,255.00		55,857.00

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)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
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.						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
		4,421.74	0.00%	4,421.74	0.00%	4,421.74
(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. LCFE/Revenue Limit Sources	8010-8099	2,568,424.00	3.00%	2,645,476.00	2.80%	2,719,549.00
2. Federal Revenues	8100-8299	1,106,484.00	0.00%	1,106,484.00	0.00%	1,106,484.00
3. Other State Revenues	8300-8599	3,669,921.00	2.75%	3,771,019.00	2.80%	3,876,607.00
4. Other Local Revenues	8600-8799	4,486,638.00	5.65%	4,740,003.00	3.52%	4,906,915.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		11,831,467.00	3.65%	12,262,982.00	2.83%	12,609,555.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,744,589.00		3,870,407.00
b. Step & Column Adjustment				69,649.00		71,989.00
c. Cost-of-Living Adjustment				56,169.00		58,056.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,744,589.00	3.36%	3,870,407.00	3.36%	4,000,452.00
2. Classified Salaries						
a. Base Salaries				3,444,400.00		3,560,132.00
b. Step & Column Adjustment				64,065.00		66,219.00
c. Cost-of-Living Adjustment				51,667.00		53,401.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,444,400.00	3.36%	3,560,132.00	3.36%	3,679,752.00
3. Employee Benefits	3000-3999	3,163,633.00	6.90%	3,381,974.00	3.57%	3,502,713.00
4. Books and Supplies	4000-4999	362,133.00	-6.08%	340,133.00	0.00%	340,133.00
5. Services and Other Operating Expenditures	5000-5999	1,638,168.00	-9.34%	1,485,195.00	5.15%	1,561,628.00
6. Capital Outlay	6000-6999	38,432.00	0.00%	38,432.00	0.00%	38,432.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	14,998.00	0.00%	14,998.00	0.00%	14,998.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(450,703.00)	0.00%	(450,703.00)	0.00%	(450,703.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		11,955,650.00	2.38%	12,240,568.00	3.65%	12,687,405.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(124,183.00)		22,414.00		(77,850.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,137,159.00		3,012,976.00		3,035,390.00
2. Ending Fund Balance (Sum lines C and D1)		3,012,976.00		3,035,390.00		2,957,540.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	350.00		350.00		350.00
b. Restricted	9740	52,831.00		25,255.00		25,857.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,362,012.00		2,366,257.00		2,266,963.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	597,783.00		613,528.00		634,370.00
2. Unassigned/Unappropriated	9790	0.00		30,000.00		30,000.00
f. Total Components of Ending Fund Balance		3,012,976.00		3,035,390.00		2,957,540.00
(Line D3f must agree with line D2)						

Description	Object Codes	2019-20 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2020-21 Projection (C)	% Change (Cols. E-C/C) (D)	2021-22 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	597,783.00		613,528.00		634,370.00
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)		597,783.00		613,528.00		634,370.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.01%		5.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Colusa County						
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. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)						
		11,955,650.00		12,240,568.00		12,687,405.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		11,955,650.00		12,240,568.00		12,687,405.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
		11,955,650.00		12,240,568.00		12,687,405.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)						
		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		478,226.00		489,622.72		507,496.20
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)						
		306,000.00		306,000.00		306,000.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		478,226.00		489,622.72		507,496.20
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

Other Funds Summary

2019-2020 Proposed Budget Other Funds Projections

		Adult Education	Child Development	Forest Reserve	Special Reserve Non Cap.	Foundation	Total in Other Funds
Estimated Beginning Balance							-
Prior Year Ending Bal.	9791	2	100,637	5,266	845,367	64,314	1,015,586
Income							
LCFF	8010-8099	-	-	-	-	-	-
Federal Revenues	8100-8299	37,536	3,334,639	-	-	-	3,372,175
State Revenues	8300-8599	8,091	3,615,789	-	-	-	3,623,880
Local Revenues	8600-8799	204,175	257,718	200	18,000	2,532	482,625
Total Income		249,802	7,208,146	200	18,000	2,532	7,478,680
Expenditures							
Salaries & Benefits	1000-3999	145,355	4,122,480	-	-	-	4,267,835
Books and Supplies	4000-4999	67,247	328,020	-	-	-	395,267
Services	5000-5999	24,709	2,315,061	-	-	-	2,339,770
Capital Outlay	6000-6599	-	55,290	-	-	-	55,290
Other Outgo	7100-7499	12,491	438,212	5,266	-	-	455,969
Total Expenditures		249,802	7,259,063	5,266	-	-	7,514,131
Interfund Transfers							
Transfers In	8910-8929	-	-	-	-	-	-
Transfers Out	7610-7629	-	-	-	-	-	-
All Other Contrib. to Rest.	8930-8999 7630-7699	-	-	-	-	-	-
Total Transfers		-	-	-	-	-	-
Net Inc./Dec. in Fund Balance		-	(50,917)	(5,066)	18,000	2,532	(35,451)
Ending Fund Balance		2	49,720	200	863,367	66,846	980,135

ADULT EDUCATION FUND (11)

The Adult Education Fund is used to account separately for revenues for the adult education programs.

The principal revenues in this fund are the following:

- Workforce Investment Opportunity Act (WIOA)
- Other Federal Revenue
- State Revenue
- Interest

Expenditures in this fund must be for adult education purposes only; money received for programs other than adult education shall not be expended for adult education (*Education Code sections 52616 (b) and 52501*).

Expenditures in this fund may be made only for direct instructional costs and direct support costs and indirect costs as specified in *Education Code Section 52616.4*.

Colusa County Office of Education has committed to the continued education of adult learners with this funding.

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	37,536.00	37,536.00	0.0%
3) Other State Revenue		8300-8599	4,154.00	8,091.00	94.8%
4) Other Local Revenue		8600-8799	199,179.00	204,175.00	2.5%
5) TOTAL, REVENUES			240,869.00	249,802.00	3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	197,093.00	106,324.00	-46.1%
2) Classified Salaries		2000-2999	10,594.00	11,032.00	4.1%
3) Employee Benefits		3000-3999	35,442.00	27,999.00	-21.0%
4) Books and Supplies		4000-4999	37,013.00	67,247.00	81.7%
5) Services and Other Operating Expenditures		5000-5999	29,189.00	24,709.00	-15.3%
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	12,478.00	12,491.00	0.1%
9) TOTAL, EXPENDITURES			321,809.00	249,802.00	-22.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(80,940.00)	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)			(80,940.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	80,942.00	2.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,942.00	2.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,942.00	2.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			2.00	2.00	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			2.00	2.00	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	37,674.47		
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			37,674.47		
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	276.47		
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			276.47		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			37,398.00		

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%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	37,536.00	37,536.00	0.0%
TOTAL, FEDERAL REVENUE			37,536.00	37,536.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources					
		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,154.00	8,091.00	94.8%
TOTAL, OTHER STATE REVENUE			4,154.00	8,091.00	94.8%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	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%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	171,179.00	171,429.00	0.1%
Other Local Revenue					
All Other Local Revenue		8699	28,000.00	32,746.00	17.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			199,179.00	204,175.00	2.5%
TOTAL, REVENUES			240,869.00	249,802.00	3.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	197,093.00	84,996.00	-56.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	21,328.00	New
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			197,093.00	106,324.00	-46.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	8,653.00	New
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	7,283.00	2,379.00	-67.3%
Other Classified Salaries		2900	3,311.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			10,594.00	11,032.00	4.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	15,777.00	18,699.00	18.5%
PERS		3201-3202	4,378.00	2,284.00	-47.8%
OASDI/Medicare/Alternative		3301-3302	2,429.00	2,262.00	-6.9%
Health and Welfare Benefits		3401-3402	7,938.00	1,977.00	-75.1%
Unemployment Insurance		3501-3502	62.00	59.00	-4.8%
Workers' Compensation		3601-3602	4,858.00	2,718.00	-44.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			35,442.00	27,999.00	-21.0%
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	37,013.00	37,013.00	0.0%
Noncapitalized Equipment		4400	0.00	30,234.00	New
TOTAL, BOOKS AND SUPPLIES			37,013.00	67,247.00	81.7%

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	3,952.00	3,952.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	17,674.00	12,957.00	-26.7%
Professional/Consulting Services and Operating Expenditures		5800	7,563.00	7,800.00	3.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,189.00	24,709.00	-15.3%
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)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	12,478.00	12,491.00	0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			12,478.00	12,491.00	0.1%
TOTAL, EXPENDITURES			321,809.00	249,802.00	-22.4%

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%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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%

CHILD DEVELOPMENT FUND (12)

The Child Development Fund is used to account separately for federal, state, and local revenues to operate child development programs.

The principal revenues and other sources in this fund are the following:

- Child Nutrition Programs (Federal)
- State Preschool
- Child Nutrition Programs (State)
- Child Development Apportionments
- All Other State Revenue
- Interest
- Child Development Parent Fees
- All Other Local Revenue
- Interfund Transfers In

The Child Development Fund may be used only for expenditures for the operation of child development programs.

**Summary Report of Revenues, Expenditures and Changes in Fund Balance
Children Services
2019-2020 Proposed Budget**

Description	Account Codes	Budget Development As of 7/1/18	Board Approved Op Budget As of 1/31/19	Estimated Actuals 2017-2018 6/30/19	Projected Year Totals 2019-20	Difference Est. Act & Proj. Budget	% Difference
A. Revenues							
1) LCFF Revenues	8010-8099	-		-	-		
2) Federal Revenues	8100-8299	3,459,819	3,697,828	3,604,417	3,334,639	(269,778)	-7.5%
3) Other State Revenues	8300-8599	3,219,428	3,242,881	3,436,307	3,615,789	179,482	5.2%
4) Other Local Revenues	8600-8799	155,402	219,951	219,951	257,718	37,767	17.2%
TOTAL REVENUES		\$ 6,834,649	\$ 7,160,660	\$ 7,260,675	\$ 7,208,146	(52,529)	-0.7%
B. Expenditures							
1. Certificated Salaries	1000-1999	1,168,980	1,185,727	1,185,727	1,207,717	21,990	1.9%
2. Classified Salaries	2000-2999	1,540,625	1,639,023	1,634,103	1,759,539	125,436	7.7%
3. Employee Benefits	3000-3999	966,386	1,008,680	1,007,291	1,155,224	147,933	14.7%
4. Books and Supplies	4000-4999	409,098	411,395	373,660	328,020	(45,640)	-12.2%
5. Services, Other Operation	5000-5999	2,270,459	2,470,338	2,546,333	2,315,061	(231,272)	-9.1%
6. Capital Outlay	6000-6999	95,260	133,935	130,290	55,290	(75,000)	-57.6%
7. Other Outgo	7100-7299	-	-	-	-	-	
	7400-7499	-	-	-	-	-	
8. Direct Support/Indirect	7300-7399	408,410	420,728	416,128	438,212	22,084	5.3%
TOTAL EXPENDITURES		\$ 6,859,218	\$ 7,269,826	\$ 7,293,532	\$ 7,259,063	(34,469)	-0.5%
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)							
		\$ (24,569)	\$ (109,166)	\$ (32,857)	\$ (50,917)	\$ (18,060)	
D. Other Financing Sources/Uses							
			\$ -				
1. Transfers In	8910-8979	-	-	-	-	-	0.0%
2. Transfer Out	7610-7629	-	-	-	-	-	0.0%
3. Contributions	8980-8999	-	-	-	-	-	0.0%
Total, Other Fin Sources/Uses		\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
E. Net Change to Fund Balance							
		\$ (24,569.00)	\$ (109,166.00)	\$ (32,857.00)	\$ (50,917)		
F. Fund Balance (Fund 01 only)							
1. Beginning Balance		\$ 133,494	\$ 133,494	\$ 133,494	\$ 100,637	\$ (32,857)	-24.6%
2. Adjustments/Restatements						\$ -	
Ending Balance		108,924	24,327	100,637	49,720	\$ (50,917)	-209.3%
G. Components of Ending Fund Balance							
Designated Amounts	9711-9730						
Legally Restricted	9740-9760	\$ 135,350	\$ 19,119	\$ 95,429	\$ 48,924		
Assigned	9780	\$ (26,426)	\$ 5,208	\$ 5,208	\$ 796		
Res Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -		
Unassigned/Unappropriated	9790	\$ -	\$ -	\$ -	\$ -		

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	3,604,417.00	3,334,639.00	-7.5%
3) Other State Revenue		8300-8599	3,436,307.00	3,615,789.00	5.2%
4) Other Local Revenue		8600-8799	219,951.00	257,718.00	17.2%
5) TOTAL, REVENUES			7,260,675.00	7,208,146.00	-0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,185,727.00	1,207,717.00	1.9%
2) Classified Salaries		2000-2999	1,634,103.00	1,759,539.00	7.7%
3) Employee Benefits		3000-3999	1,007,291.00	1,155,224.00	14.7%
4) Books and Supplies		4000-4999	373,660.00	328,020.00	-12.2%
5) Services and Other Operating Expenditures		5000-5999	2,546,333.00	2,315,061.00	-9.1%
6) Capital Outlay		6000-6999	130,290.00	55,290.00	-57.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	416,128.00	438,212.00	5.3%
9) TOTAL, EXPENDITURES			7,293,532.00	7,259,063.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(32,857.00)	(50,917.00)	55.0%
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)			(32,857.00)	(50,917.00)	55.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	133,494.00	100,637.00	-24.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			133,494.00	100,637.00	-24.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,494.00	100,637.00	-24.6%
2) Ending Balance, June 30 (E + F1e)			100,637.00	49,720.00	-50.6%
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			95,429.00	48,924.00	-48.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,208.00	796.00	-84.7%
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	413,549.13		
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	4,974.00		
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			418,523.13		
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	27,068.79		
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			27,068.79		
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)			391,454.34		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	596,449.00	534,045.00	-10.5%
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	3,007,968.00	2,800,594.00	-6.9%
TOTAL, FEDERAL REVENUE			3,604,417.00	3,334,639.00	-7.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	20,281.00	20,281.00	0.0%
Child Development Apportionments		8530	637,830.00	737,875.00	15.7%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,807,501.00	1,841,401.00	1.9%
All Other State Revenue	All Other	8590	970,695.00	1,016,232.00	4.7%
TOTAL, OTHER STATE REVENUE			3,436,307.00	3,615,789.00	5.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	14,143.00	14,143.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	4,800.00	4,800.00	0.0%
Interagency Services		8677	97,137.00	95,404.00	-1.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	103,871.00	143,371.00	38.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			219,951.00	257,718.00	17.2%
TOTAL, REVENUES			7,260,675.00	7,208,146.00	-0.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	952,152.00	945,585.00	-0.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	233,575.00	262,132.00	12.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,185,727.00	1,207,717.00	1.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	610,029.00	672,013.00	10.2%
Classified Support Salaries		2200	81,499.00	72,086.00	-11.5%
Classified Supervisors' and Administrators' Salaries		2300	278,473.00	303,215.00	8.9%
Clerical, Technical and Office Salaries		2400	215,961.00	239,417.00	10.9%
Other Classified Salaries		2900	448,141.00	472,808.00	5.5%
TOTAL, CLASSIFIED SALARIES			1,634,103.00	1,759,539.00	7.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	229,077.00	267,044.00	16.6%
PERS		3201-3202	311,065.00	390,767.00	25.6%
OASDI/Medicare/Alternative		3301-3302	157,024.00	158,839.00	1.2%
Health and Welfare Benefits		3401-3402	233,810.00	266,827.00	14.1%
Unemployment Insurance		3501-3502	1,490.00	1,441.00	-3.3%
Workers' Compensation		3601-3602	74,825.00	70,306.00	-6.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,007,291.00	1,155,224.00	14.7%
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	233,568.00	193,150.00	-17.3%
Noncapitalized Equipment		4400	9,127.00	4,905.00	-46.3%
Food		4700	130,965.00	129,965.00	-0.8%
TOTAL, BOOKS AND SUPPLIES			373,660.00	328,020.00	-12.2%

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	79,776.00	51,555.00	-35.4%
Dues and Memberships		5300	14,677.00	12,689.00	-13.5%
Insurance		5400-5450	1,732.00	1,732.00	0.0%
Operations and Housekeeping Services		5500	121,552.00	119,858.00	-1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	118,194.00	113,384.00	-4.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	280,975.00	281,257.00	0.1%
Professional/Consulting Services and Operating Expenditures		5800	1,847,842.00	1,650,781.00	-10.7%
Communications		5900	81,585.00	83,805.00	2.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,546,333.00	2,315,061.00	-9.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	75,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	30,000.00	New
Equipment Replacement		6500	55,290.00	25,290.00	-54.3%
TOTAL, CAPITAL OUTLAY			130,290.00	55,290.00	-57.6%
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	416,128.00	438,212.00	5.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			416,128.00	438,212.00	5.3%
TOTAL, EXPENDITURES			7,293,532.00	7,259,063.00	-0.5%

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					
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					
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	3,604,417.00	3,334,639.00	-7.5%
3) Other State Revenue		8300-8599	3,436,307.00	3,615,789.00	5.2%
4) Other Local Revenue		8600-8799	219,951.00	257,718.00	17.2%
5) TOTAL, REVENUES			7,260,675.00	7,208,146.00	-0.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,177,657.00	2,343,254.00	7.6%
2) Instruction - Related Services	2000-2999		3,111,492.00	3,124,232.00	0.4%
3) Pupil Services	3000-3999		906,695.00	865,065.00	-4.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		416,128.00	438,212.00	5.3%
8) Plant Services	8000-8999		681,560.00	488,300.00	-28.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,293,532.00	7,259,063.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(32,857.00)	(50,917.00)	55.0%
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)			(32,857.00)	(50,917.00)	55.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	133,494.00	100,637.00	-24.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			133,494.00	100,637.00	-24.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,494.00	100,637.00	-24.6%
2) Ending Balance, June 30 (E + F1e)			100,637.00	49,720.00	-50.6%
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			95,429.00	48,924.00	-48.7%
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	5,208.00	796.00	-84.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
6130	Child Development: Center-Based Reserve Account	89,023.00	47,438.00
6131	Child Development: Resource & Referral Reserve Account	6,406.00	1,486.00
Total, Restricted Balance		<u>95,429.00</u>	<u>48,924.00</u>

Forest Reserve Fund (16)

This fund exists to account separately for federal forest reserve funds received by offices of county superintendents for distribution to school districts and community college districts (*Education Code Section 2300; Government Code Section 29484*).

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	200.00	New
5) TOTAL, REVENUES			0.00	200.00	New
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	37,436.00	5,266.00	-85.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			37,436.00	5,266.00	-85.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(37,436.00)	(5,066.00)	-86.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(37,436.00)	(5,066.00)	-86.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,702.00	5,266.00	-87.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,702.00	5,266.00	-87.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,702.00	5,266.00	-87.7%
2) Ending Balance, June 30 (E + F1e)			5,266.00	200.00	-96.2%
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	5,266.00	200.00	-96.2%
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	543.81		
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			543.81		
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)			543.81		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Forest Reserve Funds		8260	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	200.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	200.00	New
TOTAL, REVENUES			0.00	200.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers		7281-7283	37,436.00	5,266.00	-85.9%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			37,436.00	5,266.00	-85.9%
TOTAL, EXPENDITURES			37,436.00	5,266.00	-85.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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	200.00	New
5) TOTAL, REVENUES			0.00	200.00	New
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	37,436.00	5,266.00	-85.9%
10) TOTAL, EXPENDITURES			37,436.00	5,266.00	-85.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(37,436.00)	(5,066.00)	-86.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(37,436.00)	(5,066.00)	-86.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	42,702.00	5,266.00	-87.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			42,702.00	5,266.00	-87.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			42,702.00	5,266.00	-87.7%
2) Ending Balance, June 30 (E + F1e)					
			5,266.00	200.00	-96.2%
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	5,266.00	200.00	-96.2%
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/>		<hr/>	<hr/>
	Total, Restricted Balance	0.00	0.00

SPECIAL RESERVE NON-CAPITAL OUTLAY(17)

The Special Reserve Fund for other than Capital Outlay Projects is used primarily to provide for the accumulation of General Fund money for general operating purposes (*Education Code Section 42840 – Amounts from this special reserve fund must first be transferred into the General Fund or other appropriate fund of the LEA before expenditures can be made*).

This fund is used to set aside funds for future purchases of large items such as copy machines, vehicles, equipment, software and hardware upgrades.

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	10,000.00	18,000.00	80.0%
5) TOTAL, REVENUES			10,000.00	18,000.00	80.0%
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)			10,000.00	18,000.00	80.0%
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)			10,000.00	18,000.00	80.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	835,367.00	845,367.00	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			835,367.00	845,367.00	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			835,367.00	845,367.00	1.2%
2) Ending Balance, June 30 (E + F1e)			845,367.00	863,367.00	2.1%
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			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	845,367.00	863,367.00	2.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	850,134.14		
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			850,134.14		
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)			850,134.14		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10,000.00	18,000.00	80.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	18,000.00	80.0%
TOTAL, REVENUES			10,000.00	18,000.00	80.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+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	10,000.00	18,000.00	80.0%
5) TOTAL, REVENUES			10,000.00	18,000.00	80.0%
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)			10,000.00	18,000.00	80.0%
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%

July 1 Budget

Description	Function Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,000.00	18,000.00	80.0%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	835,367.00	845,367.00	1.2%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				835,367.00	845,367.00	1.2%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				835,367.00	845,367.00	1.2%
2) Ending Balance, June 30 (E + F1e)				845,367.00	863,367.00	2.1%
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	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	845,367.00	863,367.00	2.1%
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties			9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.0%

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

FOUNDATION FOR PRIVATE PURPOSE
TRUST FUND (73)

This fund is used to account separately for gifts or bequests per *Education Code Section 41031* that benefit individuals, private organizations, or other governments and under which neither principal nor income may be used for purposes that support the LEA's own programs.

This fund should be used when there is a formal trust agreement with the donor. Donations not covered by a formal trust agreement should be accounted for in the general fund. Amounts in the Foundation Private-Purpose Trust Fund shall be expended only for the specific purposes of the gift or bequest (*Education Code Section 41032*).

This fund is used for scholarships for the CCOE Agriculture Educational Foundation

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	2,532.00	2,532.00	0.0%
5) TOTAL, REVENUES			2,532.00	2,532.00	0.0%
B. EXPENSES					
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 Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,532.00	2,532.00	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 NET POSITION (C + D4)			2,532.00	2,532.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	61,782.00	64,314.00	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,782.00	64,314.00	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			61,782.00	64,314.00	4.1%
2) Ending Net Position, June 30 (E + F1e)			64,314.00	66,846.00	3.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	64,314.00	66,846.00	3.9%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	63,680.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			63,680.02		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
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) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			63,680.02		

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	32.00	32.00	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	2,500.00	2,500.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,532.00	2,532.00	0.0%
TOTAL, REVENUES			2,532.00	2,532.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			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%
OTHER SOURCES/USES					
SOURCES					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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 + 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	2,532.00	2,532.00	0.0%
5) TOTAL, REVENUES			2,532.00	2,532.00	0.0%
B. EXPENSES (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, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,532.00	2,532.00	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 NET POSITION (C + D4)			2,532.00	2,532.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	61,782.00	64,314.00	4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,782.00	64,314.00	4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			61,782.00	64,314.00	4.1%
2) Ending Net Position, June 30 (E + F1e)			64,314.00	66,846.00	3.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	64,314.00	66,846.00	3.9%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
9010	Other Restricted Local	64,314.00	66,846.00
Total, Restricted Net Position		64,314.00	66,846.00

Criteria and Standards Report

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

Percentage Level	County Operations Grant ADA
3.0%	0 to 6,999
2.0%	7,000 to 59,999
1.0%	60,000 and over

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

County Office County Operations Grant ADA Standard Percentage Level:

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

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

Fiscal Year	County Operations Grant Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2016-17)	4,468.88		100.0%	Not Met
Second Prior Year (2017-18)	4,468.88	4,463.99	0.1%	Met
First Prior Year (2018-19)	4,389.73	4,421.74	N/A	Met

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

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

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

Explanation:
(required if NOT met)

1b. STANDARD MET - Projected County Operations Grant 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)

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

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

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2016-17)	8.09	10.98		0.00
Second Prior Year (2017-18)	11.32	24.75	4,463.99	0.00
First Prior Year (2018-19)	12.00	17.79	4,421.74	0.00
Historical Average:	10.47	17.84	2,961.91	0.00

County Office's County Operated Programs ADA Standard:

Budget Year (2019-20) (historical average plus 2%):	10.68	18.20	3,021.15	0.00
1st Subsequent Year (2020-21) (historical average plus 4%):	10.89	18.55	3,080.39	0.00
2nd Subsequent year (2021-22) (historical average plus 6%):	11.10	18.91	3,139.62	0.00

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)

Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2019-20)	12.00	17.79	4,421.74	0.00
1st Subsequent Year (2020-21)	12.00	17.79	4,421.74	0.00
2nd Subsequent Year (2021-22)	12.00	17.79	4,421.74	0.00
Status:	Not Met	Met	Not Met	Met

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

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

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

Explanation:
(required if NOT met)

2016-17 Budget had a blank cell that is locked from entering the correct ADA of 4,420.56 which skews the historical average.

2. CRITERION: LCFF Revenue

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

- LCFF Revenue
- Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

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

I. LCFF Funding

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. COE funded at Target LCFF				
a1. COE Operations Grant	1,411,444.00	1,420,040.00	1,462,641.00	1,595,617.00
a2. COE Alternative Education Grant	202,839.00	267,007.00	275,017.00	282,717.00
b. COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
c. Charter Funded County Program				
c1. LCFF Entitlement	0.00	0.00	0.00	0.00
d. Total LCFF (Sum of a or b, and c)	1,614,283.00	1,687,047.00	1,737,658.00	1,878,334.00

II. County Operations Grant

Step 1 - Change in Population

a. ADA (Funded) (Form A, line B5 and Criterion 1B-2)	4,421.74	4,421.74	4,421.74	4,421.74
b. Prior Year ADA (Funded)		4,421.74	4,421.74	4,421.74
c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-a1 (At Target) or Section I-b (Hold Harmless), prior year column)	1,411,444.00	1,420,040.00	1,462,641.00
b1. COLA percentage (if COE is at target)	2.71%	3.00%	2.80%
b2. COLA amount (proxy for purposes of this criterion)	38,250.13	42,601.20	40,953.95
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	38,250.13	42,601.20	40,953.95
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.71%	3.00%	2.80%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	2.71%	3.00%	2.80%
b. LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	84.17%	84.17%	84.95%
c. Weighted Percent change (Step 3a x Step 3b)	2.28%	2.53%	2.38%

III. Alternative Education Grant

Step 1 - Change in Population

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)	12.00	12.00	12.00	12.00
b. Prior Year ADA (Funded)		12.00	12.00	12.00
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a. Prior Year LCFF Funding (Section I-a2 (At Target) or Section I-b (Hold Harmless), prior year column)	202,839.00	267,007.00	275,017.00
b1. COLA percentage (if COE is at target) (Section II-Step 2b1)	2.71%	3.00%	2.80%
b2. COLA amount (proxy for purposes of this criterion)	5,496.94	8,010.21	7,700.48
c. Total Change (Step 2b2 (At Target) or 0 (Hold Harmless))	5,496.94	8,010.21	7,700.48
d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)	2.71%	3.00%	2.80%

Step 3 - Weighted Change in Population and Funding Level

a. Percent change in population and funding level (Step 1d plus Step 2d)	2.71%	3.00%	2.80%
b. LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))	15.83%	15.83%	15.05%
c. Weighted Percent change (Step 3a x Step 3b)	0.43%	0.47%	0.42%

IV. Charter Funded County Program

Step 1 - Change in Population

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

Step 2 - Change in Funding Level

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

Step 3 - Weighted Change in Population and Funding Level

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

V. Weighted Change

a. Total weighted percent change (Step 3c in sections II, III and IV)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
	2.71%	3.00%	2.80%

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

1.71% to 3.71%	2.00% to 4.00%	1.80% to 3.80%
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2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

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

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

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Projected local property taxes (Form 01, Objects 8021 - 8089)	437,963.00	437,963.00	437,963.00	437,963.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		N/A	N/A	N/A

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

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

	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	2,448,008.00	2,568,424.00	2,645,477.00	2,719,550.00
County Office's Projected Change in LCFF Revenue:		4.92%	3.00%	2.80%
Standard:		1.71% to 3.71%	2.00% to 4.00%	1.80% to 3.80%
Status:		Not Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

2018-19 Budget does not include Differentiated Assistance (DA) Funds; 2019-20 through 2021-22 include DA.

3. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. County Office's Change in Funding Level (Criterion 2C):	4.92%	3.00%	2.80%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-0.08% to 9.92%	-2.00% to 8.00%	-2.20% to 7.80%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2018-19)	9,458,783.00		
Budget Year (2019-20)	10,352,622.00	9.45%	Met
1st Subsequent Year (2020-21)	10,812,513.00	4.44%	Met
2nd Subsequent Year (2021-22)	11,182,917.00	3.43%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. County Office's Change in Funding Level (Criterion 2C):	4.92%	3.00%	2.80%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.08% to 14.92%	-7.00% to 13.00%	-7.20% to 12.80%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-.08% to 9.92%	-2.00% to 8.00%	-2.20% to 7.80%

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

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

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

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

First Prior Year (2018-19)	1,138,215.00		
Budget Year (2019-20)	1,106,484.00	-2.79%	Yes
1st Subsequent Year (2020-21)	1,106,484.00	0.00%	No
2nd Subsequent Year (2021-22)	1,106,484.00	0.00%	No

Explanation:
(required if Yes)

2018-19 Includes funding for a one time Farm to Fork Grant. Carryover funds, if any, will be reflected in 1st Interim.

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

First Prior Year (2018-19)	3,237,116.00		
Budget Year (2019-20)	3,669,921.00	13.37%	Yes
1st Subsequent Year (2020-21)	3,771,019.00	2.75%	No
2nd Subsequent Year (2021-22)	3,876,607.00	2.80%	No

Explanation:
(required if Yes)

STRS on Behalf Estimates are low in 2018-19.

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

First Prior Year (2018-19)	4,085,379.00		
Budget Year (2019-20)	4,486,638.00	9.82%	No
1st Subsequent Year (2020-21)	4,740,003.00	5.65%	No
2nd Subsequent Year (2021-22)	4,906,915.00	3.52%	No

Explanation:
(required if Yes)

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

First Prior Year (2018-19)	469,878.00		
Budget Year (2019-20)	362,133.00	-22.93%	Yes
1st Subsequent Year (2020-21)	340,133.00	-6.08%	Yes
2nd Subsequent Year (2021-22)	340,133.00	0.00%	No

Explanation:
(required if Yes)

One-time expenditures are not budgeted for 2019-20. One-time MAA funds are budgeted to spend in 2019-20.

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

First Prior Year (2018-19)	1,648,065.00		
Budget Year (2019-20)	1,638,168.00	-0.60%	Yes
1st Subsequent Year (2020-21)	1,485,195.00	-9.34%	Yes
2nd Subsequent Year (2021-22)	1,561,628.00	5.15%	No

Explanation:
(required if Yes)

Decrease in one-time expenditures offset by increase in STRS on Behalf Increase in 2019-20. One-time MAA funds are budgeted to spend in 2019-20.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
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Total Federal, Other State, and Other Local Revenue (Section 4B)

First Prior Year (2018-19)	8,460,710.00		
Budget Year (2019-20)	9,263,043.00	9.48%	Met
1st Subsequent Year (2020-21)	9,617,506.00	3.83%	Met
2nd Subsequent Year (2021-22)	9,890,006.00	2.83%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)

First Prior Year (2018-19)	2,117,943.00		
Budget Year (2019-20)	2,000,301.00	-5.55%	Not Met
1st Subsequent Year (2020-21)	1,825,328.00	-8.75%	Not Met
2nd Subsequent Year (2021-22)	1,901,761.00	4.19%	Met

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

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

- 1a. STANDARD MET - Projected other operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 4B
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

One-time expenditures are not budgeted for 2019-20. One-time MAA funds are budgeted to spend in 2019-20.

Explanation:

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

Decrease in one-time expenditures offset by increase in STRS on Behalf Increase in 2019-20. One-time MAA funds are budgeted to spend in 2019-20.

5. CRITERION: Facilities Maintenance

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

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

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

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	2,542,349.00	76,270.47	152,754.00	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 (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	Other (explanation must be provided)

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

6. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2016-17)	Second Prior Year (2017-18)	First Prior Year (2018-19)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	526,001.77	526,902.00	560,686.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	526,001.77	526,902.00	560,686.00
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	10,520,935.37	9,653,646.55	11,213,720.00
b. Plus: 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
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	10,520,935.37	9,653,646.55	11,213,720.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	5.0%	5.5%	5.0%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.7%	1.8%	1.7%

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2016-17)	(598,049.63)	3,181,219.15	18.8%	Not Met
Second Prior Year (2017-18)	431,065.53	1,916,325.41	N/A	Met
First Prior Year (2018-19)	180,915.00	2,217,524.00	N/A	Met
Budget Year (2019-20) (Information only)	(2,976.00)	2,542,349.00		

6C. Comparison of County Office Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

2016-17 had many one-time expenditures including adding a preschool classroom, legal settlement for the Village and a transfer to Special Reserve.

7. CRITERION: Fund Balance

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

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

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

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

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

County Office's Fund Balance Standard Percentage Level:

7A. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

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

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

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

	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

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance ³ (Form 01, Line F1e, Unrestricted Column)	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals	
Third Prior Year (2016-17)	3,275,998.00	2,949,188.13	10.0% Not Met
Second Prior Year (2017-18)	1,289,302.00	2,351,138.50	N/A Met
First Prior Year (2018-19)	2,596,242.00	2,782,206.00	N/A Met
Budget Year (2019-20) (Information only)	2,963,121.00		

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

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

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

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

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

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	11,955,650	12,270,568	12,687,405
County Office's Reserve Standard Percentage Level:	4%	4%	4%

8A. Calculating the County Office's Reserve Standard

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	11,955,650.00	12,270,568.00	12,687,405.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	11,955,650.00	12,270,568.00	12,687,405.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line A3 times Line A4)	478,226.00	490,822.72	507,496.20
6. Reserve Standard - by Amount (From percentage level chart above)	306,000.00	306,000.00	306,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	478,226.00	490,822.72	507,496.20

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

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

Reserve Amounts

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

	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	597,783.00	613,528.00	634,370.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	597,783.00	613,528.00	634,370.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	5.00%	5.00%	5.00%
County Office's Reserve Standard (Section 8A, Line 7):	478,226.00	490,822.72	507,496.20
Status:	Met	Met	Met

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

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

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

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

Current year budget includes increased legal fees for ongoing litigation regarding the construction of the Williams Campus.

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?

1b. If Yes, identify the expenditures:

Current year budget includes increased legal fees for ongoing litigation regarding the construction of the Williams Campus. Subsequent year expenditures reduced by \$100,000 in the Multi Year Projection.

S4. Contingent Revenues

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

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

S5. Contributions

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

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

Estimate the impact of any capital projects on the county school service fund operational budget.

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2018-19)	(153,416.00)			
Budget Year (2019-20)	(152,754.00)	(662.00)	-0.4%	Met
1st Subsequent Year (2020-21)	(152,754.00)	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	(152,754.00)	0.00	0.0%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2018-19)	0.00			
Budget Year (2019-20)	0.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2018-19)	0.00			
Budget Year (2019-20)	0.00	0.00	0.0%	Met
1st Subsequent Year (2020-21)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2021-22)	0.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met)

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 county school service fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2019
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Ongoing	General Fd (01) and Children Services Fd (12)		14,377

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2019
TOTAL:				14,377

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				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2018-19)?	No	No	No	No

S6B. Comparison of County Office's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

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

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

2019-20 is the final year of the Van lease. MYP continues this payment in anticipation of purchasing an additional van but no commitment has been made to date.

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?

n/a

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

CCESP and ECCOE Employees that have 20 years prior to retirement between age 55 and 65 have up to \$50,000 towards Medical, Dental and Vision benefits.

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

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

	Self-Insurance Fund	Government Fund
	0	0

4. OPEB Liabilities

a. Total OPEB liability	372,319.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	372,319.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jun 01, 2017

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	21,850.00	18,666.00	20,540.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	30,000.00	30,000.00	30,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	30,000.00	30,000.00	30,000.00
d. Number of retirees receiving OPEB benefits	2	2	2

S7B. Identification of the County Office'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 county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)

Yes

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

North Valley Schools Insurance Group is a Joint Powers Agreement (JPA) for workers compensation. Claims incurred prior to July 1, 1995, are covered under a pooled risk program with various levels of excess insurance. Claims incurred thereafter are fully transferred to the Protected Insurance Program for Schools (PIPS) program.

3. Self-Insurance Liabilities

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

0.00
0.00

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of certificated (non-management) full-time-equivalent (FTE) positions	36.4	30.6	30.6	30.6

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

Negotiations Settled

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

Jun 19, 2019

3. Period covered by the agreement:

Begin Date: Jul 01, 2019 End Date: Jun 30, 2020

4. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement	44,099	44,932	45,781
---------------------------------	--------	--------	--------

% change in salary schedule from prior year
or

1.2%

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:

All Certificated Bargaining Unit employees are Special Education Employees and increased cost are billed back to the districts by proportionate percentage of Special Education Students.

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

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

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

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)

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

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

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

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

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

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.):

Incrased H&W Cap to \$10,000

S8B. Cost Analysis of County Office'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	36.7	47.8	47.8	47.8

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

Negotiations Settled

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

Jun 19, 2019

3. Period covered by the agreement:

Begin Date: Jul 01, 2019

End Date: Jun 30, 2020

4. Salary settlement:

Budget Year
(2019-20)

1st Subsequent Year
(2020-21)

2nd Subsequent Year
(2021-22)

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

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

26,438	26,937	27,447
--------	--------	--------

% change in salary schedule from prior year
or

2.0%

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:

All Classified Bargaining Unit employees are Special Education Employees and increased cost are billed back to the districts by proportionate percentage of Special Education Students.

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

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

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

Classified (Non-management) Prior Year Settlements	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
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:			

Classified (Non-management) Step and Column Adjustments	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

Classified (Non-management) - Other

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

Increased H&W Benefit Cap to \$10,000

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

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

	Prior Year (2nd Interim) (2018-19)	Budget Year (2019-20)	1st Subsequent Year (2020-21)	2nd Subsequent Year (2021-22)
Number of management, supervisor, and confidential FTE positions	9.9	10.1	10.1	10.1

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 19, 2019

S10. LCAP Expenditures

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

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

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

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

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

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

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

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

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

- A7. Does the county office have any reports that indicate fiscal distress?
(If Yes, provide copies to CDE)

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

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

Comments:
(optional)

End of County Office Budget Criteria and Standards Review

MISCELLANEOUS FORMS

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 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(298,649.00)	0.00	(428,606.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	17,674.00	0.00	12,478.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	280,975.00	0.00	416,128.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	298,649.00	(298,649.00)	428,606.00	(428,606.00)	0.00	0.00	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(294,214.00)	0.00	(450,703.00)				
Other Sources/Uses Detail					0.00	0.00		
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	12,957.00	0.00	12,491.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	281,257.00	0.00	438,212.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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	294,214.00	(294,214.00)	450,703.00	(450,703.00)	0.00	0.00		

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			JUNE							
A. BEGINNING CASH			2,515,860.00	2,709,776.00	1,933,821.00	1,360,675.00	1,709,003.00	1,232,625.00	808,770.00	1,414,469.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		77,853.00	81,201.00	243,044.00	0.00	292,325.00	243,043.00	146,162.00	160,275.00
Property Taxes	8020-8079			326.00	148.00	23,277.00	492.00	154,707.00	31,151.00	2,852.00
Miscellaneous Funds	8080-8099		743.00						0.00	
Federal Revenue	8100-8299						35,954.00		22,633.00	300,000.00
Other State Revenue	8300-8599			0.00	0.00		119,250.00	0.00	75,068.00	1,031,291.00
Other Local Revenue	8600-8799		817,267.00	131,757.00	5,144.00	1,290,048.00	20,265.00	31,656.00	1,239,561.00	344,696.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			895,863.00	213,284.00	248,336.00	1,313,325.00	468,286.00	429,406.00	1,514,575.00	1,839,114.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		91,011.00	311,143.00	322,908.00	315,655.00	313,531.00	327,268.00	304,236.00	342,825.00
Classified Salaries	2000-2999		152,940.00	250,998.00	265,065.00	271,279.00	286,094.00	287,500.00	278,065.00	292,800.00
Employee Benefits	3000-3999		95,311.00	205,274.00	219,587.00	219,116.00	225,564.00	227,109.00	220,330.00	231,054.00
Books and Supplies	4000-4999		20,298.00	18,898.00	19,507.00	23,542.00	19,475.00	28,454.00	23,516.00	52,937.00
Services	5000-5999		334,887.00	202,926.00	103,341.00	135,405.00	100,000.00	60,924.00	82,729.00	87,354.00
Capital Outlay	6000-6599		7,500.00					30,932.00		
Other Outgo	7000-7499				(108,926.00)			(108,926.00)		
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			701,947.00	989,239.00	821,482.00	964,997.00	944,664.00	853,261.00	908,876.00	1,006,970.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			193,916.00	(775,955.00)	(573,146.00)	348,328.00	(476,378.00)	(423,855.00)	605,699.00	832,144.00
F. ENDING CASH (A + E)			2,709,776.00	1,933,821.00	1,360,675.00	1,709,003.00	1,232,625.00	808,770.00	1,414,469.00	2,246,613.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		2,246,613.00	1,903,885.00	1,600,227.00	821,898.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	277,112.00	160,275.00	104,731.00	344,440.00			2,130,461.00	2,130,461.00
Property Taxes	8020-8079	0.00	184,399.00	2,975.00	36,288.00			436,615.00	436,615.00
Miscellaneous Funds	8080-8099				605.00			1,348.00	1,348.00
Federal Revenue	8100-8299	57,938.00	21,388.00	18,082.00	650,489.00			1,106,484.00	1,106,484.00
Other State Revenue	8300-8599	192,168.00	192,168.00	59,976.00	1,000,000.00	1,000,000.00		3,669,921.00	3,669,921.00
Other Local Revenue	8600-8799	39,882.00	111,680.00	20,185.00	434,497.00			4,486,638.00	4,486,638.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		567,100.00	669,910.00	205,949.00	2,466,319.00	1,000,000.00	0.00	11,831,467.00	11,831,467.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	324,791.00	317,436.00	332,566.00	441,219.00			3,744,589.00	3,744,589.00
Classified Salaries	2000-2999	307,374.00	274,090.00	310,090.00	468,105.00			3,444,400.00	3,444,400.00
Employee Benefits	3000-3999	239,569.00	216,493.00	236,773.00	827,453.00			3,163,633.00	3,163,633.00
Books and Supplies	4000-4999	23,045.00	1,619.00	28,815.00	102,027.00			362,133.00	362,133.00
Services	5000-5999	123,975.00	163,930.00	76,034.00	16,663.00	150,000.00		1,638,168.00	1,638,168.00
Capital Outlay	6000-6599							38,432.00	38,432.00
Other Outgo	7000-7499	(108,926.00)			(108,927.00)			(435,705.00)	(435,705.00)
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		909,828.00	973,568.00	984,278.00	1,746,540.00	150,000.00	0.00	11,955,650.00	11,955,650.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(342,728.00)	(303,658.00)	(778,329.00)	719,779.00	850,000.00	0.00	(124,183.00)	(124,183.00)
F. ENDING CASH (A + E)		1,903,885.00	1,600,227.00	821,898.00	1,541,677.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,391,677.00	

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	11,213,720.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,056,005.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	50,194.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	14,998.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	68,268.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	3,525,164.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,658,624.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				6,499,091.00

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)		12.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		541,590.92
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	5,754,540.37	508,351.62
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	5,754,540.37	508,351.62
B. Required effort (Line A.2 times 90%)	5,179,086.33	457,516.46
C. Current year expenditures (Line I.E and Line II.B)	6,499,091.00	541,590.92
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

