

DEHESA SCHOOL DISTRICT

To: Members of the Board
From: Anna Buxbaum
Subject: Public Hearing 2019-2020
Proposed District Budget

Meeting Date: June 13, 2019

- Action
- First Reading
- Information
- Presentation
- Discussion
- Public Hearing
- Roll Call Vote Required

Background:

Education Code 42127 requires school districts to hold a public hearing prior to July 1st of each year on the budget to be adopted for the subsequent year. In accordance with Education Code Section 52062(b)(2), the public hearing for the budget must be held at the same meeting as the public hearing for the Local Control Accountability Plan (LCAP). Education Code Section 52062(b)(2) further requires the governing board of a school district to adopt the LCAP and the Budget at the same meeting. The meeting to adopt the Budget and the LCAP must be held after, but not on the same day as meeting for the public hearings.

Report:

The preliminary 2019-2020 Budget Report is attached.

Financial Impact:

The financial impact is outlined in the budget report.

Student Impact:

The 2019-2020 Budget does not include reductions in services currently provided to students.

Recommendation:

This is a Public Information item for the purpose of Citizen and Board Input. The meeting to adopt the 2019-2020 Budget is scheduled for June 27, 2019.

Agenda Item #: VII.A.2

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	1,244,654.00	154,468.00	1,399,122.00	1,277,060.00	154,468.00	1,431,528.00	2.3%
2) Federal Revenue		8100-8299	28,114.00	369,769.00	397,883.00	8,425.00	340,899.00	349,324.00	-12.2%
3) Other State Revenue		8300-8599	47,411.00	69,191.00	116,602.00	23,814.00	139,593.00	163,407.00	40.1%
4) Other Local Revenue		8600-8799	757,447.00	1,821,875.00	2,579,322.00	652,000.00	1,903,251.00	2,555,251.00	-0.9%
5) TOTAL, REVENUES			2,077,626.00	2,415,303.00	4,492,929.00	1,961,299.00	2,538,211.00	4,499,510.00	0.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	844,184.00	200,699.00	1,044,883.00	764,332.00	215,120.00	979,452.00	-6.3%
2) Classified Salaries		2000-2999	503,741.00	40,042.00	543,783.00	583,369.00	38,833.00	622,202.00	14.4%
3) Employee Benefits		3000-3999	523,836.00	70,313.00	594,149.00	615,500.00	93,443.00	708,943.00	19.3%
4) Books and Supplies		4000-4999	255,340.00	36,571.00	291,911.00	264,605.00	24,400.00	289,005.00	-1.0%
5) Services and Other Operating Expenditures		5000-5999	552,565.00	2,443,432.00	2,995,997.00	726,152.00	2,400,595.00	3,126,747.00	4.4%
6) Capital Outlay		6000-6999	12,850.00	190,719.00	203,569.00	13,285.00	32,811.00	46,096.00	-77.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,276.00)	2,276.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,690,240.00	2,984,052.00	5,674,292.00	2,967,243.00	2,805,202.00	5,772,445.00	1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			(612,614.00)	(568,749.00)	(1,181,363.00)	(1,005,944.00)	(266,991.00)	(1,272,935.00)	7.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	366,000.00	0.00	366,000.00	366,000.00	0.00	366,000.00	0.0%
b) Transfers Out		7600-7629	58,334.00	0.00	58,334.00	69,233.00	0.00	69,233.00	18.7%
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	(609,709.00)	609,709.00	0.00	(456,991.00)	456,991.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(302,043.00)	609,709.00	307,666.00	(160,224.00)	456,991.00	296,767.00	-3.5%

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			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)			(914,657.00)	40,960.00	(873,697.00)	(1,166,168.00)	190,000.00	(976,168.00)	11.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	2,268,011.16	27,283.91	2,295,295.07	1,353,354.16	68,243.91	1,421,598.07	-38.1%
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)									
			2,268,011.16	27,283.91	2,295,295.07	1,353,354.16	68,243.91	1,421,598.07	-38.1%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			2,268,011.16	27,283.91	2,295,295.07	1,353,354.16	68,243.91	1,421,598.07	-38.1%
2) Ending Balance, June 30 (E + F1e)									
			1,353,354.16	68,243.91	1,421,598.07	187,186.16	258,243.91	445,430.07	-68.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores									
		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items									
		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others									
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	68,243.91	68,243.91	0.00	258,243.91	258,243.91	278.4%
c) Committed									
Stabilization Arrangements									
		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments									
		9780	0.00	0.00	0.00	187,185.67	0.00	187,185.67	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties									
		9789	1,353,353.67	0.00	1,353,353.67	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount									
		9790	0.49	0.00	0.49	0.49	0.00	0.49	0.0%

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

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			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	1,035,437.00	0.00	1,035,437.00	1,066,727.00	0.00	1,066,727.00	3.0%
Education Protection Account State Aid - Current Year		8012	195,275.00	0.00	195,275.00	193,711.00	0.00	193,711.00	-0.8%
State Aid - Prior Years		8019	724.00	0.00	724.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	4,404.00	0.00	4,404.00	4,404.00	0.00	4,404.00	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	648,964.00	0.00	648,964.00	648,964.00	0.00	648,964.00	0.0%
Unsecured Roll Taxes		8042	20,787.00	0.00	20,787.00	20,787.00	0.00	20,787.00	0.0%
Prior Years' Taxes		8043	(148.00)	0.00	(148.00)	(148.00)	0.00	(148.00)	0.0%
Supplemental Taxes		8044	934,798.00	0.00	934,798.00	934,798.00	0.00	934,798.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,470.00)	0.00	(2,470.00)	(2,470.00)	0.00	(2,470.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			2,837,771.00	0.00	2,837,771.00	2,866,773.00	0.00	2,866,773.00	1.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,593,117.00)	0.00	(1,593,117.00)	(1,589,713.00)	0.00	(1,589,713.00)	-0.2%
Property Taxes Transfers		8097	0.00	154,468.00	154,468.00	0.00	154,468.00	154,468.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, LCFF SOURCES			1,244,654.00	154,468.00	1,399,122.00	1,277,060.00	154,468.00	1,431,528.00	2.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	27,201.00	0.00	27,201.00	7,510.00	0.00	7,510.00	-72.4%
Special Education Entitlement		8181	0.00	279,237.00	279,237.00	0.00	279,237.00	279,237.00	0.0%
Special Education Discretionary Grants		8182	0.00	5,043.00	5,043.00	0.00	680.00	680.00	-86.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	913.00	0.00	913.00	915.00	0.00	915.00	0.2%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	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		32,354.00	32,354.00		22,557.00	22,557.00	-30.3%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		4,441.00	4,441.00		4,586.00	4,586.00	3.3%
Title III, Part A, Immigrant Student Program	4201	8290		625.00	625.00		0.00	0.00	-100.0%

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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, 5510, 5630	8290		33,548.00	33,548.00		22,929.00	22,929.00	-31.7%
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	9,521.00	9,521.00	0.00	5,910.00	5,910.00	-37.9%
TOTAL, FEDERAL REVENUE			28,114.00	369,769.00	397,883.00	8,425.00	340,899.00	349,324.00	-12.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	28,486.00	0.00	28,486.00	4,184.00	0.00	4,184.00	-85.3%
Lottery - Unrestricted and Instructional Materials		8560	18,925.00	6,692.00	25,617.00	19,630.00	6,890.00	26,520.00	3.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

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Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	62,499.00	62,499.00	0.00	132,703.00	132,703.00	112.3%
TOTAL, OTHER STATE REVENUE			47,411.00	69,191.00	116,602.00	23,814.00	139,593.00	163,407.00	40.1%

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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	25,000.00	0.00	25,000.00	20,000.00	0.00	20,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	699,947.00	0.00	699,947.00	600,000.00	0.00	600,000.00	-14.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	32,500.00	0.00	32,500.00	32,000.00	0.00	32,000.00	-1.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,821,875.00	1,821,875.00		1,903,251.00	1,903,251.00	4.5%
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			757,447.00	1,821,875.00	2,579,322.00	652,000.00	1,903,251.00	2,555,251.00	-0.9%
TOTAL, REVENUES			2,077,626.00	2,415,303.00	4,492,929.00	1,961,299.00	2,538,211.00	4,499,510.00	0.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	648,898.00	136,531.00	785,429.00	563,890.00	118,259.00	682,149.00	-13.1%
Certificated Pupil Support Salaries		1200	43,004.00	3,680.00	46,684.00	47,680.00	36,373.00	84,053.00	80.0%
Certificated Supervisors' and Administrators' Salaries		1300	152,282.00	60,488.00	212,770.00	152,762.00	60,488.00	213,250.00	0.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			844,184.00	200,699.00	1,044,883.00	764,332.00	215,120.00	979,452.00	-6.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	54,867.00	6,286.00	61,153.00	60,370.00	6,331.00	66,701.00	9.1%
Classified Support Salaries		2200	208,481.00	33,428.00	241,909.00	217,147.00	32,502.00	249,649.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	100,210.00	0.00	100,210.00	100,210.00	0.00	100,210.00	0.0%
Clerical, Technical and Office Salaries		2400	132,023.00	328.00	132,351.00	197,482.00	0.00	197,482.00	49.2%
Other Classified Salaries		2900	8,160.00	0.00	8,160.00	8,160.00	0.00	8,160.00	0.0%
TOTAL, CLASSIFIED SALARIES			503,741.00	40,042.00	543,783.00	583,369.00	38,833.00	622,202.00	14.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	137,440.00	32,722.00	170,162.00	158,499.00	45,238.00	203,737.00	19.7%
PERS		3201-3202	90,994.00	7,191.00	98,185.00	121,344.00	8,080.00	129,424.00	31.8%
OASDI/Medicare/Alternative		3301-3302	50,800.00	5,974.00	56,774.00	55,734.00	6,100.00	61,834.00	8.9%
Health and Welfare Benefits		3401-3402	222,195.00	20,402.00	242,597.00	257,519.00	29,786.00	287,305.00	18.4%
Unemployment Insurance		3501-3502	691.00	134.00	825.00	692.00	139.00	831.00	0.7%
Workers' Compensation		3601-3602	21,716.00	3,890.00	25,606.00	21,712.00	4,100.00	25,812.00	0.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			523,836.00	70,313.00	594,149.00	615,500.00	93,443.00	708,943.00	19.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	2,000.00	13,675.00	15,675.00	2,068.00	0.00	2,068.00	-86.8%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	111,813.00	21,646.00	133,459.00	116,223.00	22,647.00	138,870.00	4.1%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	141,527.00	1,250.00	142,777.00	146,314.00	1,753.00	148,067.00	3.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			255,340.00	36,571.00	291,911.00	264,605.00	24,400.00	289,005.00	-1.0%
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	25,232.00	13,039.00	38,271.00	26,738.00	9,385.00	36,123.00	-5.6%
Dues and Memberships		5300	2,381.00	0.00	2,381.00	2,463.00	0.00	2,463.00	3.4%
Insurance		5400 - 5450	15,392.00	0.00	15,392.00	15,913.00	0.00	15,913.00	3.4%
Operations and Housekeeping Services		5500	57,824.00	0.00	57,824.00	59,779.00	0.00	59,779.00	3.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,017.00	2,251,890.00	2,272,907.00	21,730.00	2,220,277.00	2,242,007.00	-1.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	426,416.00	178,503.00	604,919.00	595,079.00	170,933.00	766,012.00	26.6%
Communications		5900	4,303.00	0.00	4,303.00	4,450.00	0.00	4,450.00	3.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			552,565.00	2,443,432.00	2,995,997.00	726,152.00	2,400,595.00	3,126,747.00	4.4%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	188,000.00	188,000.00	0.00	30,000.00	30,000.00	-84.0%
Buildings and Improvements of Buildings		6200	1,350.00	2,719.00	4,069.00	1,396.00	2,811.00	4,207.00	3.4%
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	11,500.00	0.00	11,500.00	11,889.00	0.00	11,889.00	3.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,850.00	190,719.00	203,569.00	13,285.00	32,811.00	46,096.00	-77.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments 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%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,276.00)	2,276.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,276.00)	2,276.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,690,240.00	2,984,052.00	5,674,292.00	2,967,243.00	2,805,202.00	5,772,445.00	1.7%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	366,000.00	0.00	366,000.00	366,000.00	0.00	366,000.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			366,000.00	0.00	366,000.00	366,000.00	0.00	366,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	26,407.00	0.00	26,407.00	31,668.00	0.00	31,668.00	19.9%
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	31,927.00	0.00	31,927.00	37,565.00	0.00	37,565.00	17.7%
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			58,334.00	0.00	58,334.00	69,233.00	0.00	69,233.00	18.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Estimated Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(609,709.00)	609,709.00	0.00	(456,991.00)	456,991.00	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			(609,709.00)	609,709.00	0.00	(456,991.00)	456,991.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(302,043.00)	609,709.00	307,666.00	(160,224.00)	456,991.00	296,767.00	-3.5%

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	1,244,654.00	154,468.00	1,399,122.00	1,277,060.00	154,468.00	1,431,528.00	2.3%
2) Federal Revenue		8100-8299	28,114.00	369,769.00	397,883.00	8,425.00	340,899.00	349,324.00	-12.2%
3) Other State Revenue		8300-8599	47,411.00	69,191.00	116,602.00	23,814.00	139,593.00	163,407.00	40.1%
4) Other Local Revenue		8600-8799	757,447.00	1,821,875.00	2,579,322.00	652,000.00	1,903,251.00	2,555,251.00	-0.9%
5) TOTAL, REVENUES			2,077,626.00	2,415,303.00	4,492,929.00	1,961,299.00	2,538,211.00	4,499,510.00	0.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,264,126.00	2,497,170.00	3,761,296.00	1,159,905.00	2,420,912.00	3,580,817.00	-4.8%
2) Instruction - Related Services	2000-2999		309,662.00	77,457.00	387,119.00	395,443.00	80,903.00	476,346.00	23.0%
3) Pupil Services	3000-3999		219,652.00	114,724.00	334,376.00	253,518.00	166,291.00	419,809.00	25.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		666,479.00	3,993.00	670,472.00	916,789.00	1,346.00	918,135.00	36.9%
8) Plant Services	8000-8999		230,321.00	290,708.00	521,029.00	241,588.00	135,750.00	377,338.00	-27.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,690,240.00	2,984,052.00	5,674,292.00	2,967,243.00	2,805,202.00	5,772,445.00	1.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(612,614.00)	(568,749.00)	(1,181,363.00)	(1,005,944.00)	(266,991.00)	(1,272,935.00)	7.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	366,000.00	0.00	366,000.00	366,000.00	0.00	366,000.00	0.0%
b) Transfers Out		7600-7629	58,334.00	0.00	58,334.00	69,233.00	0.00	69,233.00	18.7%
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	(609,709.00)	609,709.00	0.00	(456,991.00)	456,991.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(302,043.00)	609,709.00	307,666.00	(160,224.00)	456,991.00	296,767.00	-3.5%

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)			(914,657.00)	40,960.00	(873,697.00)	(1,166,168.00)	190,000.00	(976,168.00)	11.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,268,011.16	27,283.91	2,295,295.07	1,353,354.16	68,243.91	1,421,598.07	-38.1%
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)			2,268,011.16	27,283.91	2,295,295.07	1,353,354.16	68,243.91	1,421,598.07	-38.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,268,011.16	27,283.91	2,295,295.07	1,353,354.16	68,243.91	1,421,598.07	-38.1%
2) Ending Balance, June 30 (E + F1e)			1,353,354.16	68,243.91	1,421,598.07	187,186.16	258,243.91	445,430.07	-68.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	68,243.91	68,243.91	0.00	258,243.91	258,243.91	278.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	187,185.67	0.00	187,185.67	New
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,353,353.67	0.00	1,353,353.67	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	0.49	0.00	0.49	0.49	0.00	0.49	0.0%

Resource	Description	2018-19 Estimated Actuals	2019-20 Budget
5810	Other Restricted Federal	0.35	0.35
6264	Educator Effectiveness (15-16)	0.25	0.25
6300	Lottery: Instructional Materials	0.06	0.06
7690	STRS On-Behalf Pension Contributions	60,000.00	130,000.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectio	0.00	120,000.00
9010	Other Restricted Local	8,243.25	8,243.25
Total, Restricted Balance		68,243.91	258,243.91