

**San Rafael HSD**  
**Budget Adoption 6/25/2018**  
**General Fund**

Description	General Fund		
	Unrestricted	Restricted	Total
<b>REVENUES</b>			
General Purpose (LCFF) Revenues:			
State Aid & EPA		-	-
Property Taxes & Misc. Local	27,358,113	-	27,358,113
Total General Purpose	27,358,113	-	27,358,113
Federal Revenues	-	953,850	953,850
Other State Revenues	945,180	1,562,739	2,507,919
Other Local Revenues	234,033	4,471,817	4,705,849
<b>TOTAL - REVENUES</b>	<b>28,537,326</b>	<b>6,988,405</b>	<b>35,525,731</b>
<b>EXPENDITURES</b>			
Certificated Salaries	11,596,077	4,064,124	15,660,202
Classified Salaries	3,669,468	1,432,950	5,102,418
Employee Benefits (All)	5,227,835	3,171,558	8,399,393
Books & Supplies	796,014	561,440	1,357,454
Other Operating Expenses (Services)	2,541,679	2,997,334	5,539,013
Capital Outlay	10,000	7,929	17,929
Other Outgo	45,082	1,173,082	1,218,164
Direct Support/Indirect Costs	(283,165)	245,521	(37,644)
<b>TOTAL - EXPENDITURES</b>	<b>23,602,991</b>	<b>13,653,937</b>	<b>37,256,928</b>
<b>EXCESS (DEFICIENCY)</b>	<b>4,934,335</b>	<b>(6,665,532)</b>	<b>(1,731,198)</b>
<b>OTHER SOURCES/USES</b>			
Transfers In	70,000	-	70,000
Transfers (Out)	-	-	-
Net Other Sources (Uses)	-	-	-
Contributions (to Restricted Programs)	(6,698,032)	6,698,032	-
<b>TOTAL - OTHER SOURCES/USES</b>	<b>(6,628,032)</b>	<b>6,698,032</b>	<b>70,000</b>
<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>(1,693,698)</b>	<b>32,500</b>	<b>(1,661,198)</b>
<b>FUND BALANCE</b>			
Beginning Fund Balance	5,117,141	709,288	5,826,429
<b>Ending Balance, June 30</b>	<b>3,423,443</b>	<b>741,788</b>	<b>4,165,231</b>

HSD 2017-18 Estimated Actuals, 2018-19  
Budget Adoption and Multi-Year Projection

	Estimated Actuals 2017-18				Adopted Budget 2018-19		
	Unrestricted	Restricted	Combined		Unrestricted	Restricted	Combined
<b>Revenue</b>							
General Purpose	25,995,957	0	25,995,957	1	27,358,113		27,358,113
Federal Revenue	0	1,124,213	1,124,213			953,850	953,850
State Revenue	898,724	2,015,126	2,913,850	2	945,180	1,562,739	2,507,919
Local Revenue	815,280	4,561,552	5,376,832		234,033	4,471,817	4,705,849
<b>Total Revenue</b>	<b>27,709,961</b>	<b>7,700,891</b>	<b>35,410,852</b>		<b>28,537,326</b>	<b>6,988,405</b>	<b>35,525,731</b>
<b>Expenditures</b>							
Certificated Salaries	11,660,443	4,379,025	16,039,468		11,596,077	4,064,124	15,660,202
Classified Salaries	3,486,401	1,364,982	4,851,383		3,669,468	1,432,950	5,102,418
Benefits	2,669,025	2,116,869	4,785,895	5	2,557,497	2,256,381	4,813,878
<i>STRS</i>	1,625,140	624,942	2,250,081	5	1,885,827	663,240	2,549,067
<i>PERS</i>	509,764	192,514	702,277	5	784,511	251,937	1,036,448
Books and Supplies	1,035,246	820,569	1,855,815		796,014	561,440	1,357,454
Other Services & Oper. Expenses	2,559,600	3,115,217	5,674,817		2,541,679	2,997,334	5,539,013
Capital Outlay	20,601	520,765	541,366	2	10,000	7,929	17,929
Other Outgo 7xxx	44,589	992,987	1,037,576		45,082	1,173,082	1,218,164
Transfer of Indirect 73xx	(302,530)	268,674	(33,856)		(283,165)	245,521	(37,644)
<b>Total Expenditures</b>	<b>23,308,279</b>	<b>14,396,545</b>	<b>37,704,824</b>		<b>23,602,991</b>	<b>13,653,937</b>	<b>37,256,928</b>
<b>Deficit/Surplus</b>	<b>4,401,682</b>	<b>(6,695,654)</b>	<b>(2,293,972)</b>		<b>4,934,335</b>	<b>(6,665,532)</b>	<b>(1,731,198)</b>
Other Sources/(uses)	70,000		70,000		70,000		70,000
Transfers in/(out)	0	0	0		0	0	0
Contributions to Restricted	(6,207,769)	6,207,769	0	6	(6,698,032)	6,698,032	0
<b>Net Increase (decrease) in Fund Balance</b>	<b>(1,736,087)</b>	<b>(487,885)</b>	<b>(2,223,972)</b>		<b>(1,693,698)</b>	<b>32,500</b>	<b>(1,661,198)</b>
Beginning Balance	6,853,228	1,197,173	8,050,401		5,117,141	709,288	5,826,429
Ending Balance	5,117,141	709,288	5,826,429		3,423,443	741,788	4,165,231
Revolving/Stores/Prepays	0		0		0		0
Reserve for Econ Uncertainty (3%)	1,131,100		1,131,100		1,117,700		1,117,700
Board Designated Reserve > 3%	3,986,041		3,986,041		2,305,743		2,305,743
Assigned for future compensation adj			0				0
Restricted Programs		709,288	709,288			741,788	741,788
Unappropriated Fund Balance	0	0	0		0	0	0
<i>Unappropriated Percent</i>			<i>0.0%</i>				<i>0.0%</i>

Notes:

- <sup>1</sup> Assessed values estimated to increase by 5% per year.
- <sup>2</sup> Prop.39 RS6230 Revenue & Expense drops off in 2018-19 (\$500K in 17-18)
- <sup>3</sup> Eliminated One-Time Mandated revenues of \$168/ADA in 2019-20 and beyond (unrestricted)
- <sup>4</sup> Projections include step and column movement of 1.5% certificated and 1.5% classified.
- <sup>5</sup> Projection includes estimated increases in state pension percentages for both STRS & PERS. Assumes historical increase in health & welfare benefits.
- <sup>6</sup> Additional contributions primarily relate to the increase of the following: step & column costs, and pension (STRS & PERS)



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	25,995,957.00	0.00	25,995,957.00	27,358,113.00	0.00	27,358,113.00	5.2%
2) Federal Revenue		8100-8299	0.00	1,124,213.00	1,124,213.00	0.00	953,849.60	953,849.60	-15.2%
3) Other State Revenue		8300-8599	898,724.00	2,015,126.00	2,913,850.00	945,180.00	1,562,739.00	2,507,919.00	-13.9%
4) Other Local Revenue		8600-8799	815,280.17	4,561,551.66	5,376,831.83	234,032.58	4,471,816.75	4,705,849.33	-12.5%
5) TOTAL REVENUES			27,709,961.17	7,700,890.66	35,410,851.83	28,537,325.58	6,988,405.35	35,525,730.93	0.3%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	11,660,443.12	4,379,025.18	16,039,468.30	11,596,077.46	4,064,124.45	15,660,201.91	-2.4%
2) Classified Salaries		2000-2999	3,486,401.09	1,364,982.40	4,851,383.49	3,669,467.88	1,432,949.63	5,102,417.51	5.2%
3) Employee Benefits		3000-3999	4,803,928.81	2,934,324.56	7,738,253.37	5,227,835.36	3,171,557.58	8,399,392.94	8.5%
4) Books and Supplies		4000-4999	1,035,245.96	820,569.48	1,855,815.44	796,014.29	561,439.91	1,357,454.20	-26.9%
5) Services and Other Operating Expenditures		5000-5999	2,559,600.19	3,115,217.25	5,674,817.44	2,541,679.00	2,997,333.89	5,539,012.89	-2.4%
6) Capital Outlay		6000-6999	20,601.00	520,765.00	541,366.00	10,000.00	7,929.00	17,929.00	-96.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	44,589.00	992,987.00	1,037,576.00	45,082.00	1,173,082.00	1,218,164.00	17.4%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(302,530.00)	268,674.00	(33,856.00)	(283,165.00)	245,521.00	(37,644.00)	11.2%
9) TOTAL EXPENDITURES		7300-7399	23,308,279.17	14,396,544.87	37,704,824.04	23,602,990.99	13,653,937.46	37,256,928.45	-1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			4,401,682.00	(6,695,654.21)	(2,293,972.21)	4,934,334.59	(6,665,532.11)	(1,731,197.52)	-24.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	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	(6,207,769.00)	6,207,769.00	0.00	(6,698,032.22)	6,698,032.22	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(6,137,769.00)	6,207,769.00	70,000.00	(6,628,032.22)	6,698,032.22	70,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,735,087.00)	(487,885.21)	(2,223,972.21)	(1,693,697.63)	32,500.11	(1,661,197.52)	-25.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	6,853,227.93	1,197,173.00	8,050,400.93	5,117,140.93	709,287.79	5,826,428.72	-27.6%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			6,853,227.93	1,197,173.00	8,050,400.93	5,117,140.93	709,287.79	5,826,428.72	-27.6%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			6,853,227.93	1,197,173.00	8,050,400.93	5,117,140.93	709,287.79	5,826,428.72	-27.6%
e) Adjusted Beginning Balance (F1c + F1d)			5,117,140.93	709,287.79	5,826,428.72	3,423,443.30	741,787.90	4,165,231.20	-28.5%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	5,600.00	0.00	5,600.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	709,287.79	709,287.79	0.00	741,787.90	741,787.90	4.6%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments									
e) Unassigned/Unappropriated		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	5,111,540.93	0.00	5,111,540.93	3,423,443.30	0.00	3,423,443.30	-33.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals		2018-19 Budget		% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
<b>G. ASSETS</b>								
1) Cash								
a) in County Treasury		9110	11,953,533.17	(4,200,183.24)	7,753,349.93			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	7,494.00	0.00	7,494.00			
c) in Revolving Cash Account		9130	5,600.00	0.00	5,600.00			
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	2,063.83	19,700.89	21,764.72			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	175,000.00	0.00	175,000.00			
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			12,143,691.00	(4,180,482.35)	7,963,208.65			
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>								
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00			
<b>I. LIABILITIES</b>								
1) Accounts Payable		9500	471,116.27	372.02	471,488.29			
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			471,116.27	372.02	471,488.29			
<b>J. DEFERRED INFLOWS OF RESOURCES</b>								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00			
<b>K. FUND EQUITY</b>								
Ending Fund Balance, June 30								

Description (G9 + H2) - (I6 + J2)	Resource Codes	Object Codes	2017-18 Estimated Actuals		2018-19 Budget		% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)		Total Fund col. D + E (F)
			11,672,574.73	(4,180,854.37)			7,491,720.36	



Description	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>							
Principal Apportionment							
State Aid - Current Year	91,033.00	0.00	91,033.00	40,000.00	0.00	40,000.00	-56.1%
Education Protection Account State Aid - Current Year	501,566.00	0.00	501,566.00	511,730.00	0.00	511,730.00	2.0%
State Aid - Prior Years	8.00	0.00	8.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions							
Homeowners' Exemptions	122,179.00	0.00	122,179.00	121,544.00	0.00	121,544.00	-0.5%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes							
Secured Roll Taxes	24,695,252.00	0.00	24,695,252.00	25,916,768.00	0.00	25,916,768.00	4.9%
Unsecured Roll Taxes	486,610.00	0.00	486,610.00	489,762.00	0.00	489,762.00	0.6%
Prior Years' Taxes	25,816.00	0.00	25,816.00	25,816.00	0.00	25,816.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	147,675.00	0.00	147,675.00	326,675.00	0.00	326,675.00	121.2%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	5,600.00	0.00	5,600.00	5,600.00	0.00	5,600.00	0.0%
Less: Non-LCFF (50%) Adjustment	(2,800.00)	0.00	(2,800.00)	(2,800.00)	0.00	(2,800.00)	0.0%
<b>Subtotal, LCFF Sources</b>	<b>26,072,939.00</b>	<b>0.00</b>	<b>26,072,939.00</b>	<b>27,435,095.00</b>	<b>0.00</b>	<b>27,435,095.00</b>	<b>5.2%</b>
<b>LCFF Transfers</b>							
Unrestricted LCFF Transfers - Current Year	(76,982.00)		(76,982.00)	(76,982.00)		(76,982.00)	0.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			25,995,957.00	0.00	25,995,957.00	27,358,113.00	0.00	27,358,113.00	5.2%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	447,587.00	447,587.00	0.00	446,272.00	446,272.00	-0.3%
Special Education Discretionary Grants		8182	0.00	39,364.00	39,364.00	0.00	24,186.00	24,186.00	-38.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEIMA		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	6,028.00	6,028.00	0.00	6,000.00	6,000.00	-0.5%
Title I, Part A, Basic Programs	3010	8290		322,084.00	322,084.00		299,343.60	299,343.60	-7.1%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		69,331.00	69,331.00		56,475.00	56,475.00	-18.5%
Title III, Part A, Immigrant Education Program	4201	8290		50,702.00	50,702.00		27,758.00	27,758.00	-45.3%



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			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		63,625.00	63,625.00			51,476.00	-19.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		78,760.00	78,760.00			0.00	-100.0%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		46,732.00	46,732.00			42,339.00	-9.4%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	1,124,213.00	1,124,213.00	0.00	953,849.60	953,849.60	-15.2%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00			0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00			0.00	0.0%
Prior Years	6500	8319		0.00	0.00			0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs									
Mandated Costs Reimbursements									
Lottery - Unrestricted and Instructional Materials			493,649.00	0.00	493,649.00	566,700.00	0.00	566,700.00	14.8%
Tax Relief Subventions			390,500.00	131,959.00	522,459.00	366,480.00	120,384.00	486,864.00	-6.8%
Restricted Levies - Other									
Homeowners' Exemptions			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8587		0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
California Clean Energy Jobs Act	6230	8590		500,765.00	500,765.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		87,793.00	87,793.00		175,000.00	175,000.00	99.3%
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%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	14,575.00	1,294,609.00	1,309,184.00	12,000.00	1,267,355.00	1,279,355.00	-2.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>898,724.00</b>	<b>2,015,126.00</b>	<b>2,913,850.00</b>	<b>945,180.00</b>	<b>1,562,739.00</b>	<b>2,507,919.00</b>	<b>-13.9%</b>



Description	2017-18 Estimated Actuals		2018-19 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
<b>OTHER LOCAL REVENUE</b>						
Other Local Revenue County and District Taxes						
Other Restricted Levies Secured Roll	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes	0.00	3,028,242.00	3,028,242.00	0.00	3,083,521.57	1.8%
Other	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	179,000.00	0.00	179,000.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Sales						
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	11,360.00	0.00	11,360.00	0.00	0.00	-100.0%
Interest	26,382.00	0.00	26,382.00	20,000.00	0.00	-24.2%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts						
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	0.00	2,090.00	2,090.00	0.00	0.00	-100.0%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF						

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	2,800.00	0.00	2,800.00	2,800.00	0.00	2,800.00	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	589,738.17	255,506.66	845,244.83	205,232.58	110,296.18	315,528.76	-62.7%
Tuition		8710	6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	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	6500	8791		0.00	0.00				
From Districts or Charter Schools	6500	8792		1,275,713.00	1,275,713.00			1,277,999.00	0.2%
From County Offices	6500	8793		0.00	0.00			0.00	0.0%
From JPAs									
ROC/JP Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00			0.00	0.0%
From County Offices	6360	8792		0.00	0.00			0.00	0.0%
From JPAs	6360	8793		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			815,280.17	4,561,551.66	5,376,831.83	234,032.58	4,471,816.75	4,705,849.33	-12.5%
TOTAL, REVENUES			27,709,961.17	7,700,890.66	35,410,851.83	28,537,325.58	6,988,405.35	35,525,730.93	0.3%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	9,949,992.12	3,172,276.18	13,122,268.30	9,864,114.83	2,892,307.30	12,756,422.13	-2.8%
Certificated Pupil Support Salaries		1200	108,579.00	1,009,048.00	1,117,627.00	105,393.00	994,851.00	1,100,244.00	-1.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,557,052.00	176,954.00	1,734,006.00	1,583,381.26	176,966.15	1,760,347.41	1.5%
Other Certificated Salaries		1900	44,820.00	20,747.00	65,567.00	43,188.37	0.00	43,188.37	-34.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			11,660,443.12	4,379,025.18	16,039,468.30	11,596,077.46	4,064,124.45	15,660,201.91	-2.4%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	181,097.00	406,504.00	587,601.00	219,678.00	423,315.32	642,993.32	9.4%
Classified Support Salaries		2200	1,203,726.65	571,823.40	1,775,550.05	1,246,365.76	632,026.08	1,878,391.84	5.8%
Classified Supervisors' and Administrators' Salaries		2300	555,189.00	108,210.00	663,399.00	537,382.00	109,271.00	646,653.00	-2.5%
Clerical, Technical and Office Salaries		2400	1,447,033.84	108,264.00	1,555,297.84	1,529,295.62	80,870.73	1,610,166.35	3.5%
Other Classified Salaries		2900	99,354.60	170,181.00	269,535.60	136,746.50	187,466.50	324,213.00	20.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			3,486,401.09	1,364,982.40	4,851,383.49	3,669,467.88	1,432,949.63	5,102,417.51	5.2%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	1,625,139.77	1,831,163.61	3,456,303.38	1,885,826.59	1,869,462.15	3,755,288.74	8.7%
PERS		3201-3202	510,135.71	192,513.70	702,649.41	575,101.30	251,937.26	827,038.56	17.7%
OASDI/Medicare/Alternative		3301-3302	438,569.39	167,913.04	606,482.43	454,322.19	166,987.91	621,310.10	2.4%
Health and Welfare Benefits		3401-3402	1,687,574.00	617,985.92	2,305,559.92	1,837,408.61	787,760.79	2,625,169.40	13.9%
Unemployment Insurance		3501-3502	7,642.75	2,906.58	10,549.33	7,534.81	2,734.92	10,269.73	-2.7%
Workers' Compensation		3601-3602	283,416.19	107,945.71	391,361.90	218,657.86	77,578.55	296,236.41	-24.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	173,492.00	0.00	173,492.00	170,620.00	0.00	170,620.00	-1.7%
Other Employee Benefits		3901-3902	77,959.00	13,896.00	91,855.00	78,364.00	15,096.00	93,460.00	1.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			4,803,928.81	2,934,324.56	7,738,253.37	5,227,835.36	3,171,557.58	8,399,392.94	8.5%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	28,999.00	131,877.00	160,876.00	34,625.00	120,384.00	155,009.00	-3.6%
Books and Other Reference Materials		4200	2,150.00	21,431.85	23,581.85	2,600.00	11,000.00	13,600.00	-42.3%
Materials and Supplies		4300	876,330.96	409,317.82	1,285,648.78	627,171.29	227,604.91	854,776.20	-33.5%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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	127,766.00	257,942.81	385,708.81	131,618.00	202,451.00	334,069.00	-13.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			1,035,245.96	820,569.48	1,855,815.44	796,014.29	561,439.91	1,357,454.20	-26.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	697,749.00	697,749.00	0.00	704,057.00	704,057.00	0.9%
Travel and Conferences		5200	103,239.00	101,245.25	204,484.25	75,423.00	16,570.00	91,993.00	-55.0%
Dues and Memberships		5300	45,734.00	0.00	45,734.00	46,010.00	0.00	46,010.00	0.6%
Insurance		5400 - 5450	240,957.00	0.00	240,957.00	261,075.00	0.00	261,075.00	8.3%
Operations and Housekeeping Services		5500	995,042.00	0.00	995,042.00	1,086,532.00	0.00	1,086,532.00	9.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	132,072.14	68,187.00	200,259.14	135,175.00	73,900.00	209,075.00	4.4%
Transfers of Direct Costs		5710	(230.00)	230.00	0.00	(200.00)	200.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(100.00)	0.00	(100.00)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	823,216.05	2,230,817.00	3,054,033.05	722,614.00	2,192,406.89	2,915,020.89	-4.6%
Communications		5900	219,670.00	16,989.00	236,659.00	215,050.00	10,200.00	225,250.00	-4.8%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			2,559,600.19	3,115,217.25	5,674,817.44	2,541,679.00	2,997,333.89	5,539,012.89	-2.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	20,000.00	20,000.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	500,765.00	500,765.00	0.00	0.00	0.00	-100.0%
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	12,701.00	0.00	12,701.00	10,000.00	7,929.00	17,929.00	41.2%
Equipment Replacement		6500	7,900.00	0.00	7,900.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			20,601.00	520,765.00	541,366.00	10,000.00	7,929.00	17,929.00	-96.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	19,507.00	0.00	19,507.00	20,000.00	0.00	20,000.00	2.5%
State Special Schools		7141	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		7142	25,082.00	953,978.00	979,060.00	25,082.00	1,167,082.00	1,192,164.00	21.8%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	6,028.00	6,028.00	0.00	6,000.00	6,000.00	-0.5%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221		0.00	0.00		0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7223		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 Districts or Charter Schools	6360	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7223		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%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	809.00	809.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	32,172.00	32,172.00	0.00	0.00	0.00	-100.0%
TOTAL_OTHER OUTGO (excluding Transfers of Indirect Costs)			44,589.00	992,987.00	1,037,576.00	45,082.00	1,173,082.00	1,218,164.00	17.4%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(268,674.00)	268,674.00	0.00	(245,521.00)	245,521.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(33,856.00)	0.00	(33,856.00)	(37,644.00)	0.00	(37,644.00)	11.2%
TOTAL_OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(302,530.00)	268,674.00	(33,856.00)	(283,165.00)	245,521.00	(37,644.00)	11.2%
TOTAL EXPENDITURES			23,308,279.17	14,396,544.87	37,704,824.04	23,602,990.99	13,653,937.46	37,256,928.45	-1.2%



Description	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>							
<b>INTERFUND TRANSFERS IN</b>							
From: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
<b>(a) TOTAL INTERFUND TRANSFERS IN</b>	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL INTERFUND TRANSFERS OUT</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>							
<b>SOURCES</b>							
State Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 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)	
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(6,207,769.00)	6,207,769.00	0.00	(6,698,032.22)	6,698,032.22	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			(6,207,769.00)	6,207,769.00	0.00	(6,698,032.22)	6,698,032.22	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(6,137,769.00)	6,207,769.00	70,000.00	(6,628,032.22)	6,698,032.22	70,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	117,158.00	208,326.32	77.8%
5) TOTAL, REVENUES			117,158.00	208,326.32	77.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	26,400.00	0.00	-100.0%
2) Classified Salaries		2000-2999	128,885.00	155,899.00	21.0%
3) Employee Benefits		3000-3999	39,131.00	52,427.32	34.0%
4) Books and Supplies		4000-4999	11,847.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	13,058.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			219,321.00	208,326.32	-5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(102,163.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(102,163.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	113,320.15	11,157.15	-90.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			113,320.15	11,157.15	-90.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			113,320.15	11,157.15	-90.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.34	0.34	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	11,156.81	11,156.81	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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	57,426.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
<b>1) TOTAL, ASSETS</b>			<b>57,426.95</b>		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
<b>2) TOTAL, DEFERRED OUTFLOWS</b>			<b>0.00</b>		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
<b>6) TOTAL, LIABILITIES</b>			<b>0.00</b>		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
<b>2) TOTAL, DEFERRED INFLOWS</b>			<b>0.00</b>		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			57,426.95		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
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	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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 Block Grant Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	117,158.00	208,326.32	77.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>117,158.00</b>	<b>208,326.32</b>	<b>77.8%</b>
<b>TOTAL, REVENUES</b>			<b>117,158.00</b>	<b>208,326.32</b>	<b>77.8%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	26,400.00	0.00	-100.0%
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>26,400.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	86,284.00	85,512.00	-0.9%
Clerical, Technical and Office Salaries		2400	10,003.38	0.00	-100.0%
Other Classified Salaries		2900	32,597.62	70,387.00	115.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>128,885.00</b>	<b>155,899.00</b>	<b>21.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	3,358.00	0.00	-100.0%
PERS		3201-3202	19,546.00	28,158.18	44.1%
OASDI/Medicare/Alternative		3301-3302	11,466.00	11,926.26	4.0%
Health and Welfare Benefits		3401-3402	1,796.00	10,179.00	466.8%
Unemployment Insurance		3501-3502	78.00	77.95	-0.1%
Workers' Compensation		3601-3602	2,887.00	2,085.93	-27.7%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>39,131.00</b>	<b>52,427.32</b>	<b>34.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	4,205.00	0.00	-100.0%
Materials and Supplies		4300	1,640.00	0.00	-100.0%
Noncapitalized Equipment		4400	6,002.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>11,847.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,800.00	0.00	-100.0%
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	8,258.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>13,058.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land and Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			219,321.00	208,326.32	-5.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	426,369.00	426,933.00	0.1%
3) Other State Revenue		8300-8599	36,324.00	35,900.00	-1.2%
4) Other Local Revenue		8600-8799	255,100.00	237,100.00	-7.1%
5) TOTAL, REVENUES			717,793.00	699,933.00	-2.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	246,144.00	239,213.90	-2.8%
3) Employee Benefits		3000-3999	136,794.00	129,614.64	-5.2%
4) Books and Supplies		4000-4999	292,102.00	294,719.00	0.9%
5) Services and Other Operating Expenditures		5000-5999	8,869.00	8,319.00	-6.2%
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	33,856.00	37,644.00	11.2%
9) TOTAL, EXPENDITURES			717,765.00	709,510.54	-1.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			28.00	(9,577.54)	-34305.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			28.00	(9,577.54)	-34305.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	43,990.14	44,018.14	0.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			43,990.14	44,018.14	0.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			43,990.14	44,018.14	0.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	800.00	0.00	-100.0%
Stores					
		9712	837.56	0.00	-100.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	42,380.58	34,440.60	-18.7%
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	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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	47,967.20		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	(731.00)		
c) in Revolving Cash Account		9130	800.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	49,773.95		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	837.56		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			98,647.71		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	13,043.31		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	175,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			188,043.31		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9680	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(89,395.60)		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	426,369.00	426,933.00	0.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>426,369.00</b>	<b>426,933.00</b>	<b>0.1%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	36,324.00	35,900.00	-1.2%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>36,324.00</b>	<b>35,900.00</b>	<b>-1.2%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	145,100.00	125,200.00	-13.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	109,500.00	111,400.00	1.7%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>255,100.00</b>	<b>237,100.00</b>	<b>-7.1%</b>
<b>TOTAL, REVENUES</b>			<b>717,793.00</b>	<b>699,933.00</b>	<b>-2.5%</b>



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	170,431.00	172,146.90	1.0%
Classified Supervisors' and Administrators' Salaries		2300	62,645.00	54,120.00	-13.6%
Clerical, Technical and Office Salaries		2400	13,068.00	12,947.00	-0.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>246,144.00</b>	<b>239,213.90</b>	<b>-2.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	40,858.00	41,942.49	2.7%
OASDI/Medicare/Alternative		3301-3302	22,101.00	18,299.86	-17.2%
Health and Welfare Benefits		3401-3402	68,231.00	66,052.00	-3.2%
Unemployment Insurance		3501-3502	157.00	119.60	-23.8%
Workers' Compensation		3601-3602	5,447.00	3,200.69	-41.2%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>136,794.00</b>	<b>129,614.64</b>	<b>-5.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	33,896.00	29,100.00	-14.1%
Noncapitalized Equipment		4400	0.00	3,500.00	New
Food		4700	258,206.00	262,119.00	1.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>292,102.00</b>	<b>294,719.00</b>	<b>0.9%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	550.00	450.00	-18.2%
Dues and Memberships		5300	0.00	350.00	New
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	4,800.00	4,000.00	-16.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	100.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,899.00	2,999.00	3.4%
Communications		5900	520.00	520.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,869.00</b>	<b>8,319.00</b>	<b>-6.2%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	33,856.00	37,644.00	11.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>33,856.00</b>	<b>37,644.00</b>	<b>11.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>717,765.00</b>	<b>709,510.54</b>	<b>-1.2%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	76,982.00	76,982.00	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	200.00	1,500.00	650.0%
5) TOTAL, REVENUES			77,182.00	78,482.00	1.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	34,886.00	5,000.00	-85.7%
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			34,886.00	5,000.00	-85.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			42,296.00	73,482.00	73.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			42,296.00	73,482.00	73.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	410,078.09	452,374.09	10.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			410,078.09	452,374.09	10.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			410,078.09	452,374.09	10.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	452,374.09	525,856.09	16.2%
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	382,624.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
<b>9) TOTAL, ASSETS</b>			<b>382,624.71</b>		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
<b>2) TOTAL, DEFERRED OUTFLOWS</b>			<b>0.00</b>		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
<b>6) TOTAL, LIABILITIES</b>			<b>0.00</b>		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
<b>2) TOTAL, DEFERRED INFLOWS</b>			<b>0.00</b>		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			382,624.71		



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	76,982.00	76,982.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>76,982.00</b>	<b>76,982.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	200.00	1,500.00	650.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>200.00</b>	<b>1,500.00</b>	<b>650.0%</b>
<b>TOTAL, REVENUES</b>			<b>77,182.00</b>	<b>78,482.00</b>	<b>1.7%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	29,886.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	5,000.00	5,000.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>34,886.00</b>	<b>5,000.00</b>	<b>-85.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
<b>Debt Service</b>					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>34,886.00</b>	<b>5,000.00</b>	<b>-85.7%</b>



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,500.00	2,500.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,500.00	2,500.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,013,007.79	2,015,507.79	0.1%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			2,013,007.79	2,015,507.79	0.1%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			2,013,007.79	2,015,507.79	0.1%
2) Ending Balance, June 30 (E + F1e)			2,015,507.79	2,018,007.79	0.1%
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					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	2,015,507.79	2,018,007.79	0.1%
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,026,427.44		
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			2,026,427.44		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,026,427.44		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	2,500.00	2,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,500.00</b>	<b>2,500.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,500.00</b>	<b>2,500.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,801.00	3,801.00	0.0%
4) Other Local Revenue		8600-8799	178,814.00	204,000.00	14.1%
5) TOTAL, REVENUES			182,615.00	207,801.00	13.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	120,689.00	111,169.00	-7.9%
3) Employee Benefits		3000-3999	42,005.00	50,427.79	20.1%
4) Books and Supplies		4000-4999	5,200.00	4,300.00	-17.3%
5) Services and Other Operating Expenditures		5000-5999	139,515.00	84,515.00	-39.4%
6) Capital Outlay		6000-6999	31,786,375.00	26,443,819.00	-16.8%
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			32,093,784.00	26,694,230.79	-16.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(31,911,169.00)	(26,486,429.79)	-17.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	30,000,000.00	New
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	30,000,000.00	New

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(31,911,169.00)	3,513,570.21	-111.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,190,912.67	279,743.67	-99.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,190,912.67	279,743.67	-99.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,190,912.67	279,743.67	-99.1%
2) Ending Balance, June 30 (E + F1e)			279,743.67	3,793,313.88	1256.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	240,379.22	3,753,949.43	1461.7%
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	39,364.45	39,364.45	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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	15,160,437.38		
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	430,406.29		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
<b>TOTAL ASSETS</b>			<b>15,590,843.67</b>		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
<b>2) TOTAL, DEFERRED OUTFLOWS</b>			<b>0.00</b>		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	3,662.19		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
<b>6) TOTAL, LIABILITIES</b>			<b>3,662.19</b>		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
<b>2) TOTAL, DEFERRED INFLOWS</b>			<b>0.00</b>		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			15,587,181.48		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	3,801.00	3,801.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,801.00</b>	<b>3,801.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	177,014.00	203,000.00	14.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,800.00	1,000.00	-44.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>178,814.00</b>	<b>204,000.00</b>	<b>14.1%</b>
<b>TOTAL, REVENUES</b>			<b>182,615.00</b>	<b>207,801.00</b>	<b>13.8%</b>



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	84,275.00	82,650.00	-1.9%
Clerical, Technical and Office Salaries		2400	36,414.00	28,519.00	-21.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>120,689.00</b>	<b>111,169.00</b>	<b>-7.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	18,035.00	3,801.00	-78.9%
PERS		3201-3202	5,656.00	20,079.34	255.0%
OASDI/Medicare/Alternative		3301-3302	4,008.00	8,504.43	112.2%
Health and Welfare Benefits		3401-3402	12,000.00	16,500.00	37.5%
Unemployment Insurance		3501-3502	61.00	55.58	-8.9%
Workers' Compensation		3601-3602	2,245.00	1,487.44	-33.7%
*EB, 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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>42,005.00</b>	<b>50,427.79</b>	<b>20.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	300.00	300.00	0.0%
Noncapitalized Equipment		4400	4,900.00	4,000.00	-18.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,200.00</b>	<b>4,300.00</b>	<b>-17.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	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%
nsfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	137,515.00	82,515.00	-40.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>139,515.00</b>	<b>84,515.00</b>	<b>-39.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	82,106.00	0.00	-100.0%
Land Improvements		6170	294,456.00	396,916.00	34.8%
Buildings and Improvements of Buildings		6200	31,315,465.00	25,945,746.00	-17.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	94,348.00	101,157.00	7.2%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>31,786,375.00</b>	<b>26,443,819.00</b>	<b>-16.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>32,093,784.00</b>	<b>26,694,230.79</b>	<b>-16.8%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	30,000,000.00	New
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>30,000,000.00</b>	<b>New</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>0.00</b>	<b>30,000,000.00</b>	<b>New</b>



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,600.00	60,900.00	20.4%
5) TOTAL, REVENUES			50,600.00	60,900.00	20.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	200.00	0.00	-100.0%
6) Capital Outlay		6000-6999	75,000.00	75,000.00	0.0%
) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			75,200.00	75,000.00	-0.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(24,600.00)	(14,100.00)	-42.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(24,600.00)	(14,100.00)	-42.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	176,225.78	151,625.78	-14.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			176,225.78	151,625.78	-14.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			176,225.78	151,625.78	-14.0%
2) Ending Balance, June 30 (E + F1e)			151,625.78	137,525.78	-9.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	151,625.78	137,525.78	-9.3%
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	234,593.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
<b>TOTAL, ASSETS</b>			<b>234,593.59</b>		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) <b>TOTAL, DEFERRED OUTFLOWS</b>			<b>0.00</b>		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) <b>TOTAL, LIABILITIES</b>			<b>0.00</b>		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) <b>TOTAL, DEFERRED INFLOWS</b>			<b>0.00</b>		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			234,593.59		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest		8660	600.00	900.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	50,000.00	60,000.00	20.0%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>50,600.00</b>	<b>60,900.00</b>	<b>20.4%</b>
<b>TOTAL, REVENUES</b>			<b>50,600.00</b>	<b>60,900.00</b>	<b>20.4%</b>



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	200.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>200.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	75,000.00	75,000.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>75,000.00</b>	<b>75,000.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>75,200.00</b>	<b>75,000.00</b>	<b>-0.3%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
<b>Proceeds</b>					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	113,619.00	New
4) Other Local Revenue		8600-8799	347,163.00	420,125.00	21.0%
5) TOTAL, REVENUES			347,163.00	533,744.00	53.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,000.00	5,000.00	0.0%
3) Employee Benefits		3000-3999	859.00	0.00	-100.0%
4) Books and Supplies		4000-4999	3,824.00	113,619.00	2871.2%
5) Services and Other Operating Expenditures		5000-5999	36,328.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,436,763.00	40,000.00	-97.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,482,774.00	158,619.00	-89.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,135,611.00)	375,125.00	-133.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	70,000.00	70,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(70,000.00)	(70,000.00)	0.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,205,611.00)	305,125.00	-125.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,703,247.38	497,636.38	-70.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,703,247.38	497,636.38	-70.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,703,247.38	497,636.38	-70.8%
2) Ending Balance, June 30 (E + F1e)			497,636.38	802,761.38	61.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	497,636.38	802,761.38	61.3%
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	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,822,708.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,822,708.69		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,822,708.69		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	113,619.00	New
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>113,619.00</b>	<b>New</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Taxes and Rentals		8650	252,228.00	411,125.00	63.0%
Interest		8660	7,921.00	9,000.00	13.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	87,014.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>347,163.00</b>	<b>420,125.00</b>	<b>21.0%</b>
<b>TOTAL, REVENUES</b>			<b>347,163.00</b>	<b>533,744.00</b>	<b>53.7%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	5,000.00	5,000.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	756.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	3.00	0.00	-100.0%
Workers' Compensation		3601-3602	100.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>859.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	113,619.00	New
Noncapitalized Equipment		4400	3,824.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,824.00</b>	<b>113,619.00</b>	<b>2871.2%</b>



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,240.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,088.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>36,328.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,339,949.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	87,014.00	40,000.00	-54.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	9,800.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,436,763.00</b>	<b>40,000.00</b>	<b>-97.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,482,774.00</b>	<b>158,619.00</b>	<b>-89.3%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	70,000.00	70,000.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			70,000.00	70,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(70,000.00)</b>	<b>(70,000.00)</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	9,863,252.08	9,863,252.08	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			9,863,252.08	9,863,252.08	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			9,863,252.08	9,863,252.08	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	9,863,252.08	9,863,252.08	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) In County Treasury		9110	9,863,252.08		
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			9,863,252.08		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			9,863,252.08		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%



HSD 2017-18 Estima. Actuals, 2018-19  
Budget Adoption and Multi-Year Projection

	Estimated Actuals 2017-18			Changes from 18-19			Adopted Budget 2018-19			Projection 2019-20			Projection 2020-21		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>Revenue</b>															
General Purpose	25,995,957	0	25,995,957	1,367,156	0	27,358,113	27,358,113	28,653,951	28,653,951	30,014,582	0	30,014,582	30,014,582	0	30,014,582
Federal Revenue	0	1,124,213	1,124,213	0	(170,363)	953,850	953,850	0	970,590	0	970,590	970,590	0	970,590	970,590
State Revenue	898,724	2,015,126	2,913,850	46,456	(452,387)	945,180	1,562,739	2,507,919	527,300	1,562,739	2,090,039	527,300	1,562,739	2,090,039	527,300
Local Revenue	815,280	4,561,552	5,376,832	(581,248)	(89,735)	234,033	4,471,817	4,829,191	234,033	4,595,158	4,829,191	234,033	4,723,432	4,957,465	234,033
<b>Total Revenue</b>	<b>27,709,961</b>	<b>7,700,891</b>	<b>35,410,852</b>	<b>827,364</b>	<b>(712,485)</b>	<b>28,537,326</b>	<b>6,988,405</b>	<b>35,525,731</b>	<b>29,415,284</b>	<b>7,078,487</b>	<b>36,493,771</b>	<b>30,775,915</b>	<b>7,206,761</b>	<b>37,982,676</b>	<b>30,775,915</b>
<b>Expenditures</b>															
Certificated Salaries	11,660,443	4,379,025	16,039,468	(64,366)	(314,901)	11,596,077	4,064,124	15,660,202	11,763,554	4,124,258	15,887,812	11,933,543	4,185,294	16,118,837	11,933,543
Classified Salaries	3,486,401	1,364,982	4,851,383	183,067	67,967	3,669,468	1,432,950	5,102,418	3,717,250	1,452,620	5,169,870	3,765,748	1,472,586	5,238,334	3,765,748
Benefits	2,669,025	2,116,869	4,785,895	(111,528)	139,511	2,557,497	2,256,381	4,813,878	2,802,143	2,181,868	4,984,011	2,858,434	2,235,123	5,093,557	2,858,434
STRS	1,625,140	624,942	2,250,082	260,687	38,298	1,885,827	663,240	2,549,067	2,132,732	747,728	2,880,460	2,279,307	799,391	3,078,698	2,279,307
PERS	509,764	192,514	702,277	274,747	59,423	784,511	251,937	1,036,448	773,188	302,145	1,075,333	884,951	346,058	1,231,008	884,951
Books and Supplies	1,035,246	820,569	1,855,815	(239,232)	(259,130)	796,014	561,440	1,357,454	800,000	528,180	1,328,180	800,000	528,180	1,328,180	800,000
Other Services & Oper. Expenses	2,559,600	3,115,217	5,674,817	(17,921)	(117,883)	2,541,679	2,987,334	5,539,013	2,461,679	3,000,000	5,461,679	2,461,679	3,000,000	5,461,679	2,461,679
Capital Outlay	20,601	520,765	541,366	(10,601)	(512,836)	10,000	7,929	17,929	10,000	7,929	17,929	10,000	7,929	17,929	10,000
Other Outgo xxxx	44,589	992,987	1,037,576	493	180,095	45,082	1,173,082	1,218,164	45,082	1,173,082	1,218,164	45,082	1,173,082	1,218,164	45,082
Transfer of Indirect 73xx	(302,530)	268,674	(33,856)	19,365	(23,153)	(283,165)	245,521	(37,644)	(283,165)	245,521	(37,644)	(283,165)	245,521	(37,644)	(283,165)
<b>Total Expenditures</b>	<b>23,308,279</b>	<b>14,396,545</b>	<b>37,704,824</b>	<b>294,712</b>	<b>(742,607)</b>	<b>23,602,991</b>	<b>13,653,937</b>	<b>37,256,928</b>	<b>24,222,463</b>	<b>13,763,331</b>	<b>37,985,794</b>	<b>24,755,578</b>	<b>13,993,164</b>	<b>38,748,742</b>	<b>24,755,578</b>
Deficit/Surplus	4,401,682	(6,695,654)	(2,293,972)	532,653	30,122	4,934,335	(6,665,532)	(1,731,198)	5,192,821	(6,684,845)	(1,492,024)	6,020,337	(6,786,403)	(766,066)	6,020,337
Other Sources/(uses)	70,000	0	70,000	0	0	70,000	0	70,000	70,000	0	70,000	70,000	0	70,000	70,000
Transfers in/(out)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(6,207,769)	6,207,769	0	(490,263)	490,263	(6,698,032)	6,698,032	0	(6,684,845)	6,684,845	0	(6,786,403)	6,786,403	0	(6,786,403)
Net increase (decrease) in Fund Balance	(1,736,087)	(487,885)	(2,223,972)	42,389	520,385	(1,693,698)	32,500	(1,661,198)	(1,422,024)	0	(1,422,024)	(696,066)	0	(696,066)	(696,066)
Beginning Balance	6,853,228	1,197,173	8,050,401	42,389	520,385	5,117,141	709,288	5,826,429	3,423,443	741,788	4,165,231	2,001,420	741,788	2,743,208	2,001,420
Ending Balance	5,117,141	709,288	5,826,429	3,423,443	741,788	4,165,231	2,001,420	2,743,208	2,001,420	741,788	2,743,208	1,305,353	741,788	2,047,142	1,305,353
Revolving/Stores/Prepays	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reserve for Econ Uncertainty (3%)	1,131,100	0	1,131,100	1,117,700	0	1,117,700	1,117,700	1,139,600	1,139,600	0	1,139,600	1,162,500	0	1,162,500	1,162,500
Board Designated Reserve > 3%	3,986,041	0	3,986,041	2,305,743	0	2,305,743	2,305,743	861,820	861,820	0	861,820	142,853	0	142,853	142,853
Assigned for future compensation adj	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Restricted Programs	0	709,288	709,288	0	0	0	741,788	741,788	0	0	741,788	0	0	741,788	741,788
<b>Unappropriated Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>
Unappropriated Percent															

Notes:

- 1 Assessed values estimated to increase by 5% per year.
- 2 Prop. 39 RS6230 Revenue & Expense drops off in 2018-19 (\$500K in 17-18)
- 3 Eliminated One-Time Mandated revenues of \$168/ADA in 2019-20 and beyond (unrestricted)
- 4 Projections include step and column movement of 1.5% certificated and 1.5% classified.
- 5 Projection includes estimated increases in state pension percentages for both STRS & PERS. Assumes historical increase in health & welfare benefits.
- 6 Additional contributions primarily relate to the increase of the following: step & column costs, and pension (STRS & PERS)



Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	27,358,113.00	4.74%	28,653,951.00	4.75%	30,014,582.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	945,180.00	-44.21%	527,300.00	0.00%	527,300.00
4. Other Local Revenues	8600-8799	234,032.58	0.00%	234,033.00	0.00%	234,033.00
5. Other Financing Sources						
a. Transfers In	8900-8929	70,000.00	0.00%	70,000.00	0.00%	70,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(6,698,032.22)	-0.20%	(6,684,844.70)	1.52%	(6,786,403.20)
6. Total (Sum lines A1 thru A5c)		21,909,293.36	4.07%	22,800,439.30	5.52%	24,059,511.80
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				11,596,077.46		11,763,554.00
b. Step & Column Adjustment				167,476.54		169,989.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,596,077.46	1.44%	11,763,554.00	1.45%	11,933,543.00
2. Classified Salaries						
a. Base Salaries				3,669,467.88		3,717,250.00
b. Step & Column Adjustment				47,782.12		48,498.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,669,467.88	1.30%	3,717,250.00	1.30%	3,765,748.00
3. Employee Benefits	3000-3999	5,227,835.36	9.19%	5,708,063.00	5.51%	6,022,691.00
4. Books and Supplies	4000-4999	796,014.29	0.50%	800,000.00	0.00%	800,000.00
5. Services and Other Operating Expenditures	5000-5999	2,541,679.00	-3.15%	2,461,679.00	0.00%	2,461,679.00
6. Capital Outlay	6000-6999	10,000.00	0.00%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	45,082.00	0.00%	45,082.00	0.00%	45,082.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(283,165.00)	0.00%	(283,165.00)	0.00%	(283,165.00)
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)		23,602,990.99	2.62%	24,222,463.00	2.20%	24,755,578.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(1,693,697.63)		(1,422,023.70)		(696,066.20)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,117,140.93		3,423,443.30		2,001,419.60
2. Ending Fund Balance (Sum lines C and D1)		3,423,443.30		2,001,419.60		1,305,353.40
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	3,423,443.30		2,001,419.60		1,305,353.40
f. Total Components of Ending Fund Balance		3,423,443.30		2,001,419.60		1,305,353.40
(Line D3f must agree with line D2)						



Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
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	3,423,443.30		2,001,419.60		1,305,353.40
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
		3,423,443.30		2,001,419.60		1,305,353.40
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	953,849.60	-3.49%	920,590.00	0.00%	920,590.00
3. Other State Revenues	8300-8599	1,562,739.00	0.00%	1,562,739.00	0.00%	1,562,739.00
4. Other Local Revenues	8600-8799	4,471,816.75	2.76%	4,595,157.61	2.79%	4,723,432.11
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	6,698,032.22	-0.20%	6,684,844.70	1.52%	6,786,403.20
6. Total (Sum lines A1 thru A5c)		13,686,437.57	0.56%	13,763,331.31	1.67%	13,993,164.31
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,064,124.45		4,124,258.00
b. Step & Column Adjustment				60,133.55		61,036.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,064,124.45	1.48%	4,124,258.00	1.48%	4,185,294.00
2. Classified Salaries						
a. Base Salaries				1,432,949.63		1,452,620.00
b. Step & Column Adjustment				19,670.37		19,966.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,432,949.63	1.37%	1,452,620.00	1.37%	1,472,586.00
3. Employee Benefits	3000-3999	3,171,557.58	1.90%	3,231,741.00	4.61%	3,380,572.00
4. Books and Supplies	4000-4999	561,439.91	-5.92%	528,180.31	0.00%	528,180.31
5. Services and Other Operating Expenditures	5000-5999	2,997,333.89	0.09%	3,000,000.00	0.00%	3,000,000.00
6. Capital Outlay	6000-6999	7,929.00	0.00%	7,929.00	0.00%	7,929.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,173,082.00	0.00%	1,173,082.00	0.00%	1,173,082.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	245,521.00	0.00%	245,521.00	0.00%	245,521.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		13,653,937.46	0.80%	13,763,331.31	1.67%	13,993,164.31
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		32,500.11		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		709,287.79		741,787.90		741,787.90
2. Ending Fund Balance (Sum lines C and D1)		741,787.90		741,787.90		741,787.90
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	741,787.90		741,787.90		741,787.90
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		741,787.90		741,787.90		741,787.90

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						



Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	27,358,113.00	4.74%	28,653,951.00	4.75%	30,014,582.00
2. Federal Revenues	8100-8299	953,849.60	-3.49%	920,590.00	0.00%	920,590.00
3. Other State Revenues	8300-8599	2,507,919.00	-16.66%	2,090,039.00	0.00%	2,090,039.00
4. Other Local Revenues	8600-8799	4,705,849.33	2.62%	4,829,190.61	2.66%	4,957,465.11
5. Other Financing Sources						
a. Transfers In	8900-8929	70,000.00	0.00%	70,000.00	0.00%	70,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		35,595,730.93	2.72%	36,563,770.61	4.07%	38,052,676.11
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				15,660,201.91		15,887,812.00
b. Step & Column Adjustment				227,610.09		231,025.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,660,201.91	1.45%	15,887,812.00	1.45%	16,118,837.00
2. Classified Salaries						
a. Base Salaries				5,102,417.51		5,169,870.00
b. Step & Column Adjustment				67,452.49		68,464.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,102,417.51	1.32%	5,169,870.00	1.32%	5,238,334.00
3. Employee Benefits	3000-3999	8,399,392.94	6.43%	8,939,804.00	5.18%	9,403,263.00
4. Books and Supplies	4000-4999	1,357,454.20	-2.16%	1,328,180.31	0.00%	1,328,180.31
5. Services and Other Operating Expenditures	5000-5999	5,539,012.89	-1.40%	5,461,679.00	0.00%	5,461,679.00
6. Capital Outlay	6000-6999	17,929.00	0.00%	17,929.00	0.00%	17,929.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,218,164.00	0.00%	1,218,164.00	0.00%	1,218,164.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(37,644.00)	0.00%	(37,644.00)	0.00%	(37,644.00)
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)		37,256,928.45	1.96%	37,985,794.31	2.01%	38,748,742.31
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(1,661,197.52)		(1,422,023.70)		(696,066.20)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,826,428.72		4,165,231.20		2,743,207.50
2. Ending Fund Balance (Sum lines C and D1)		4,165,231.20		2,743,207.50		2,047,141.30
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	741,787.90		741,787.90		741,787.90
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	3,423,443.30		2,001,419.60		1,305,353.40
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,165,231.20		2,743,207.50		2,047,141.30



Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
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	3,423,443.30		2,001,419.60		1,305,353.40
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,423,443.30		2,001,419.60		1,305,353.40
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.19%		5.27%		3.37%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		2,524.65		2,521.65		2,521.65
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		37,256,928.45		37,985,794.31		38,748,742.31
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)		37,256,928.45		37,985,794.31		38,748,742.31
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,117,707.85		1,139,573.83		1,162,462.27
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,117,707.85		1,139,573.83		1,162,462.27
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES





**LCFF Calculator Universal Assumptions**

San Rafael City High (65466) - 2018-19 Budget Adoption Pre

5/30/2018

Summary of Funding							
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Target Components:</b>							
Base Grant	21,670,055	22,958,766	23,549,815	24,179,243	24,195,212	25,156,127	25,688,782
Grade Span Adjustment	564,635	596,166	611,517	629,427	628,832	653,082	666,911
Supplemental Grant	2,279,056	2,440,762	2,512,295	2,563,728	2,615,461	2,752,294	2,794,231
Concentration Grant	-	-	-	-	-	-	-
Add-ons	-	-	-	-	-	-	-
<b>Total Target</b>	<b>24,513,746</b>	<b>25,995,694</b>	<b>26,673,627</b>	<b>27,372,398</b>	<b>27,439,505</b>	<b>28,561,503</b>	<b>29,149,924</b>
<b>Transition Components:</b>							
Target	\$ 24,513,746	\$ 25,995,694	\$ 26,673,627	\$ 27,372,398	\$ 27,439,505	\$ 28,561,503	\$ 29,149,924
Funded Based on Target Formula (based on prior year P-1 certification)	FALSE	FALSE	TRUE	TRUE	TRUE	TRUE	TRUE
Floor	22,845,864	24,218,671	25,995,705	25,995,705	25,153,141	25,325,454	25,861,695
Remaining Need after Gap (informational only)	969,666	-	-	-	-	-	-
Current Year Gap Funding	698,216	1,777,023	-	-	-	-	-
Miscellaneous Adjustments	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-
<b>Total LCFF Entitlement</b>	<b>\$ 23,544,080</b>	<b>\$ 25,995,694</b>	<b>\$ 26,673,627</b>	<b>\$ 27,372,398</b>	<b>\$ 27,439,505</b>	<b>\$ 28,561,503</b>	<b>\$ 29,149,924</b>

Components of LCFF By Object Code								
	2012-13	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
8011 - State Aid	\$ -	\$ 1,242,741	\$ 1,242,741	\$ 1,242,741	\$ 1,242,741	\$ 1,242,741	\$ 1,242,741	\$ 1,242,741
8011 - Fair Share	(1,372,585)	(1,242,741)	(1,242,741)	(1,242,741)	(1,242,741)	(1,242,741)	(1,242,741)	(1,242,741)
8311 & 8590 - Categoricals	1,242,741	-	-	-	-	-	-	-
EPA (for LCFF Calculation purposes)	404,678	497,476	511,730	511,730	511,730	495,144	498,536	-
<b>Local Revenue Sources:</b>								
8021 to 8089 - Property Taxes	-	25,656,532	26,880,565	28,176,403	29,537,034	30,965,696	32,465,791	34,040,891
8096 - In-Lieu of Property Taxes	-	-	-	-	-	-	-	-
Property Taxes net of in-lieu	19,668,582	25,656,532	26,880,565	28,176,403	29,537,034	30,965,696	32,465,791	34,040,891
<b>TOTAL FUNDING</b>	<b>\$ 19,943,416</b>	<b>\$ 26,154,008</b>	<b>\$ 27,392,295</b>	<b>\$ 28,688,133</b>	<b>\$ 30,048,764</b>	<b>\$ 31,460,840</b>	<b>\$ 32,964,327</b>	<b>\$ 34,040,891</b>
<b>Basic Aid Status</b>								
Less: Excess Taxes	\$ 7,856,529	\$ 2,112,452	\$ 884,871	\$ 1,502,776	\$ 2,164,636	\$ 3,526,191	\$ 3,904,288	\$ 4,890,967
Less: EPA in Excess to LCFF Funding	\$ 404,678	\$ 497,476	\$ 511,730	\$ 511,730	\$ 511,730	\$ 495,144	\$ 498,536	\$ -
<b>Total Phase-In Entitlement</b>	<b>\$ 23,544,080</b>	<b>\$ 25,995,694</b>	<b>\$ 26,673,627</b>	<b>\$ 27,372,398</b>	<b>\$ 27,439,505</b>	<b>\$ 28,561,503</b>	<b>\$ 29,149,924</b>	<b>\$ -</b>
8012 - EPA Receipts (for budget & cashflow)	\$ 404,608	\$ 497,420	\$ 511,730	\$ 511,730	\$ 511,730	\$ 495,144	\$ 498,536	\$ -

Summary of Student Population							
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Unduplicated Pupil Population</b>							
Agency Unduplicated Pupil Count	1,428.00	1,384.00	1,414.00	1,396.00	1,411.00	1,429.00	1,410.00
COE Unduplicated Pupil Count	13.00	13.00	13.00	13.00	13.00	13.00	13.00
<b>Total Unduplicated pupil Count</b>	<b>1,441.00</b>	<b>1,397.00</b>	<b>1,427.00</b>	<b>1,409.00</b>	<b>1,424.00</b>	<b>1,442.00</b>	<b>1,423.00</b>
Rolling %, Supplemental Grant	51.2500%	51.8100%	51.9900%	51.6700%	52.6800%	53.3200%	53.0100%
Rolling %, Concentration Grant	51.2500%	51.8100%	51.9900%	51.6700%	52.6800%	53.3200%	53.0100%
<b>FUNDED ADA</b>							
<b>Adjusted Base Grant ADA</b>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Prior Year</i>	<i>Prior Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	2,487.38	2,558.65	2,558.65	2,558.65	2,475.72	2,492.68	2,545.46
<b>Total Adjusted Base Grant ADA</b>	<b>2,487.38</b>	<b>2,558.65</b>	<b>2,558.65</b>	<b>2,558.65</b>	<b>2,475.72</b>	<b>2,492.68</b>	<b>2,545.46</b>
<b>Necessary Small School ADA</b>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>	<i>Current year</i>
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>2,487.38</b>	<b>2,558.65</b>	<b>2,558.65</b>	<b>2,558.65</b>	<b>2,475.72</b>	<b>2,492.68</b>	<b>2,545.46</b>
<b>ACTUAL ADA (Current Year Only)</b>							
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	2,487.38	2,558.65	2,558.65	2,475.72	2,459.70	2,492.68	2,545.46
<b>Total Actual ADA</b>	<b>2,487.38</b>	<b>2,558.65</b>	<b>2,558.65</b>	<b>2,475.72</b>	<b>2,459.70</b>	<b>2,492.68</b>	<b>2,545.46</b>
<b>Funded Difference (Funded ADA less Actual ADA)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>82.93</b>	<b>16.02</b>	<b>-</b>	<b>-</b>

LCAP Percentage to Increase or Improve Services							
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Current year estimated supplemental and concentration grant funding	\$ 2,279,056	\$ 2,440,762	\$ 2,512,295	\$ 2,563,728	\$ 2,615,461	\$ 2,752,294	\$ 2,794,231
Current year Percentage to Increase or Improve Services	10.72%	10.36%	10.40%	10.33%	10.54%	10.66%	10.60%





San Rafael City Schools  
STRS/PERS Contribution Analysis

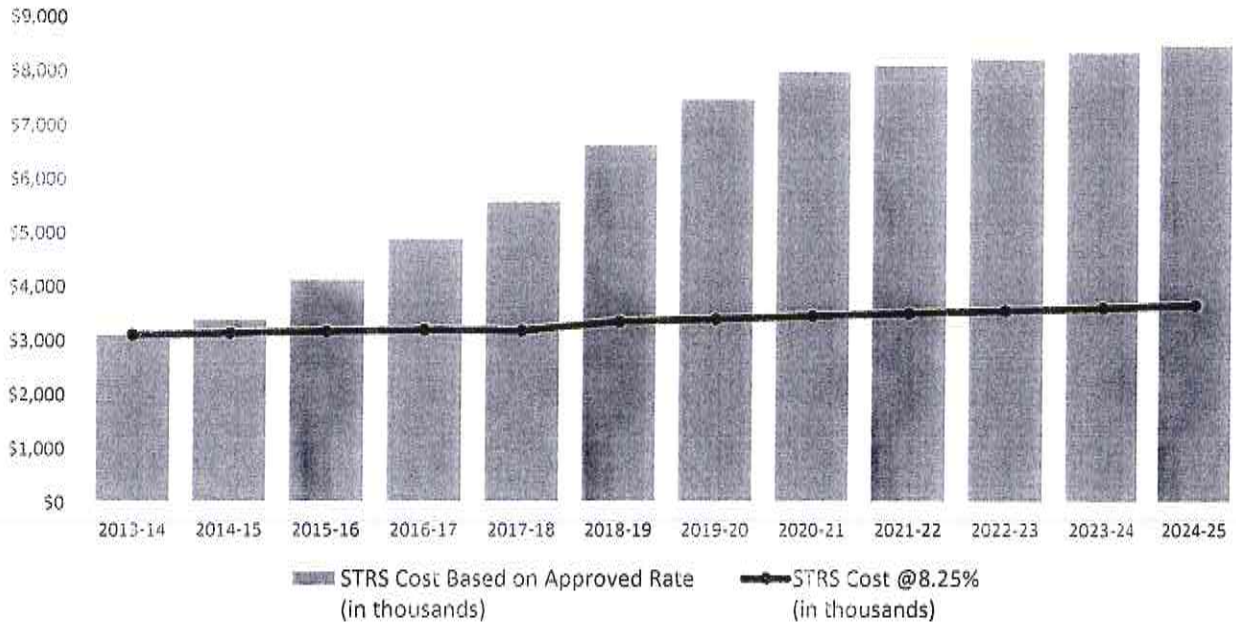
Fiscal Year	STRS Cost Based						
	Certificated Salaries (in thousands)	Certificated Salaries (in thousands)	Approved STRS Rate (c)	on Approved Rate (in thousands) (d-bxc)	Annual Increase (in thousands) (e)	STRS Cost @8.25% (in thousands) (f=b*8.25%)	Additional Cost (in thousands) (g=d-f)
	(a)	(b=a/1 million)	(c)	(d-bxc)	(e)	(f=b*8.25%)	(g=d-f)
2013-14	\$37,584,000	\$37,584	8.25%	\$3,101		\$3,101	
2014-15	\$37,960,000	\$37,960	8.88%	\$3,371	\$270.17	\$3,132	\$239
2015-16	\$38,340,000	\$38,340	10.73%	\$4,114	\$743.03	\$3,163	\$951
2016-17	\$38,723,381	\$38,723	12.58%	\$4,871	\$757.52	\$3,195	\$1,677
2017-18	\$38,587,000	\$38,587	14.43%	\$5,568	\$696.70	\$3,183	\$2,385
2018-19	\$40,637,092	\$40,637	16.28%	\$6,616	\$1,047.61	\$3,353	\$3,263
2019-20	\$41,222,513	\$41,223	18.13%	\$7,474	\$857.92	\$3,401	\$4,073
2020-21	\$41,816,716	\$41,817	19.10%	\$7,987	\$513.35	\$3,450	\$4,537
2021-22	\$42,443,967	\$42,444	19.10%	\$8,107	\$119.80	\$3,502	\$4,605
2022-23	\$43,080,626	\$43,081	19.10%	\$8,228	\$121.60	\$3,554	\$4,674
2023-24	\$43,726,836	\$43,727	19.10%	\$8,352	\$123.43	\$3,607	\$4,744
2024-25	\$44,382,738	\$44,383	19.10%	\$8,477	\$125.28	\$3,662	\$4,816
			0	Average Annual Increase In Contribution			\$3,269.43
				Cumulative Increase in Contribution over 32 years			\$35,963.74
							\$2.65

NOTE: Salaries are assumed to increase by 1.50% Step/Column each year starting 2019-20. It does not account for any salary increases in the out years.

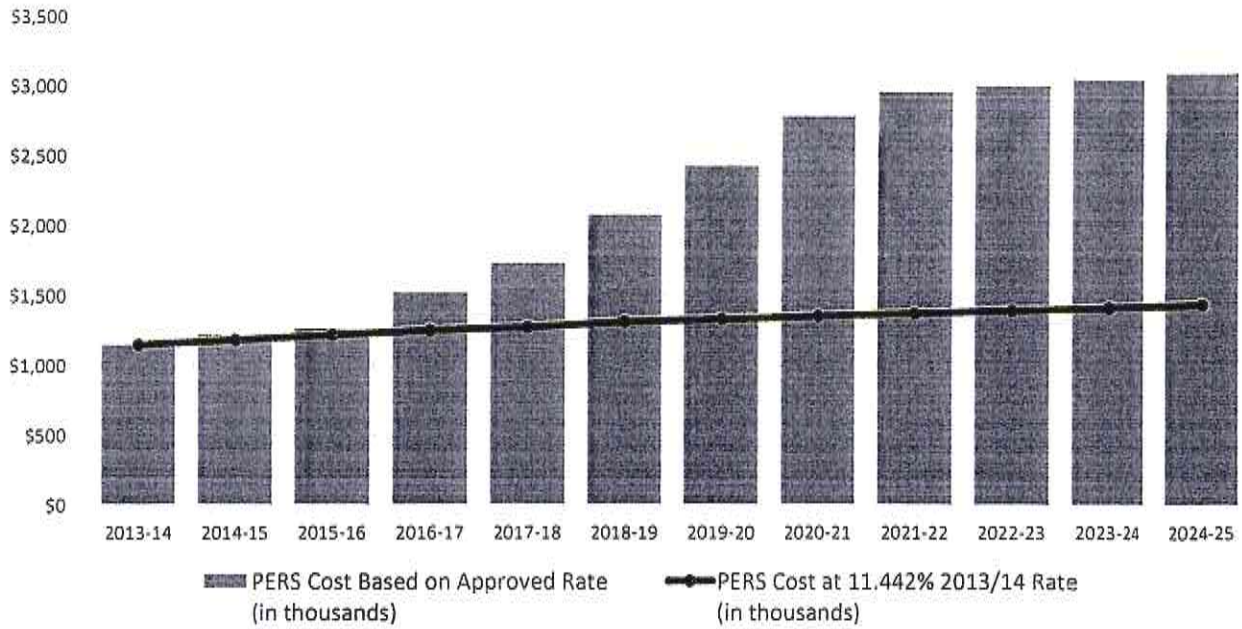
Fiscal Year	PERS Cost Based on						
	Classified Salaries (in thousands)	Classified Salaries (in thousands)	Approved PERS Rate (c)	Approved Rate (in thousands) (d-bxc)	Annual Increase (in thousands) (e)	PERS Cost at 11.442% 2013/14 Rate (in thousands) (f=b*11.442%)	Additional Cost (in thousands) (g=d-f)
	(a)	(b=a/1 million)	(c)	(d-bxc)	(e)	(f=b*11.442%)	(g=d-f)
2013-14	\$10,050,000	\$10,050	11.442%	\$1,150		\$1,150	\$0
2014-15	\$10,352,000	\$10,352	11.771%	\$1,219	\$69	\$1,184	\$34
2015-16	\$10,663,000	\$10,663	11.847%	\$1,263	\$45	\$1,220	\$43
2016-17	\$10,983,000	\$10,983	13.888%	\$1,525	\$262	\$1,257	\$269
2017-18	\$11,169,154	\$11,169	15.531%	\$1,735	\$209	\$1,278	\$457
2018-19	\$11,506,651	\$11,507	18.062%	\$2,078	\$344	\$1,317	\$762
2019-20	\$11,679,251	\$11,679	20.800%	\$2,429	\$351	\$1,336	\$1,093
2020-21	\$11,854,440	\$11,854	23.500%	\$2,786	\$357	\$1,356	\$1,429
2021-22	\$12,032,256	\$12,032	24.600%	\$2,960	\$174	\$1,377	\$1,583
2022-23	\$12,212,740	\$12,213	24.600%	\$3,004	\$44	\$1,397	\$1,607
2023-24	\$12,395,931	\$12,396	24.600%	\$3,049	\$45	\$1,418	\$1,631
2024-25	\$12,581,870	\$12,582	24.600%	\$3,095	\$46	\$1,440	\$1,656
				Average Annual Increase In Contribution			\$960
				Cumulative Increase (in thousands) in Contribution over 32 years			\$10,563
							\$2.61

NOTE: Salaries are assumed to increase by 1.50% Step/Column each year starting 2017-18. It does not account for any salary increases in the out years.

San Rafael City Schools  
 STRS Cost Analysis  
 (in thousands)



San Rafael City Schools  
 PERS Cost Analysis  
 (in thousands)





ANNUAL BUDGET REPORT:  
July 1, 2018 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: San Rafael CSO (Room 504)  
Date: June 21, 2018

Place: San Rafael City Schools Board Rm  
Date: June 25, 2018  
Time: 06:00 PM

Adoption Date: June 27, 2018

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

Contact person for additional information on the budget reports:

Name: Doug Marquand

Telephone: 415-492-3533

Title: Assistant Superintendent - Business

E-mail: dmarquand@srcs.org

### Criteria and Standards Review Summary

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

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

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

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



SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:  • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
				Jun 27, 2018
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

Marin School Insurance Authority - Bickmore Risk Services 916-244-1154  
1750 Creekside Oaks Drive, Suite 200, Sacramento CA 95833

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

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

Date of Meeting: Jun 27, 2018

For additional information on this certification, please contact:

Name: Douglas Marquand

Title: Assistant Superintendent, Business Services

Telephone: 415-492-3533

E-mail: dmarquand@srcs.org



SACS2018 Financial Reporting Software - 2018.1.0  
6/20/2018 8:11:07 AM

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July 1 Budget  
2017-18 Estimated Actuals  
Technical Review Checks

San Rafael City High

Marin County

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

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

**IMPORT CHECKS**

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

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

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

### SUPPLEMENTAL CHECKS

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

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

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

### EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) has not been opened and saved. EXCEPTION

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) have not been provided. EXCEPTION

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

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

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

Checks Completed.

SACS2018 Financial Reporting Software - 2018.1.0  
6/20/2018 12:54:02 PM

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July 1 Budget  
2018-19 Budget  
Technical Review Checks

San Rafael City High

Marin County

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

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**IMPORT CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

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

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

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and

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

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

## EXPORT CHECKS

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

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) has not been provided. EXCEPTION

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

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

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

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

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

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

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

Checks Completed.



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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

**1A. Calculating the District's ADA Variances**

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	2,318	2,294		
Charter School				
<b>Total ADA</b>	<b>2,318</b>	<b>2,294</b>	<b>1.0%</b>	<b>Met</b>
Second Prior Year (2016-17)				
District Regular	2,377	2,401		
Charter School				
<b>Total ADA</b>	<b>2,377</b>	<b>2,401</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2017-18)				
District Regular	2,447	2,480		
Charter School		0		
<b>Total ADA</b>	<b>2,447</b>	<b>2,480</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2018-19)				
District Regular	2,525			
Charter School	0			
<b>Total ADA</b>	<b>2,525</b>			

**1B. Comparison of District ADA to the Standard**

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)



**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	2,409	2,420		
Charter School				
<b>Total Enrollment</b>	<b>2,409</b>	<b>2,420</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2016-17)				
District Regular	2,505	2,519		
Charter School				
<b>Total Enrollment</b>	<b>2,505</b>	<b>2,519</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2017-18)				
District Regular	2,705	2,683		
Charter School				
<b>Total Enrollment</b>	<b>2,705</b>	<b>2,683</b>	<b>0.8%</b>	<b>Met</b>
Budget Year (2018-19)				
District Regular	2,760			
Charter School				
<b>Total Enrollment</b>	<b>2,760</b>			

**2B. Comparison of District Enrollment to the Standard**

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	2,294	2,420	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>2,294</b>	<b>2,420</b>	<b>94.8%</b>
Second Prior Year (2016-17)			
District Regular	2,404	2,519	
Charter School			
<b>Total ADA/Enrollment</b>	<b>2,404</b>	<b>2,519</b>	<b>95.4%</b>
First Prior Year (2017-18)			
District Regular	2,480	2,683	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>2,480</b>	<b>2,683</b>	<b>92.4%</b>
		Historical Average Ratio:	94.2%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	94.7%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2018-19)				
District Regular	2,525	2,760		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>2,525</b>	<b>2,760</b>	<b>91.5%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	2,522	2,760		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,522</b>	<b>2,760</b>	<b>91.4%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	2,439	2,672		
Charter School				
<b>Total ADA/Enrollment</b>	<b>2,439</b>	<b>2,672</b>	<b>91.3%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

**CRITERION: LCFF Revenue**

**STANDARD:** Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup>Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

**4A1. Calculating the District's LCFF Revenue Standard**

**DATA ENTRY:** Enter LCFF Target amounts for the budget and two subsequent fiscal years.  
Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated.  
Enter data for Steps 2a through 2d. All other data is calculated.

**Has the District Reached its LCFF Target Funding Level?**

Has the District reached its LCFF target funding level?

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.  
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.  
Note: For 2018-19 transitional year, both COLA and Gap will be included in Line 2e Total calculation.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)	25,995,694.00	26,673,627.00	27,372,398.00
<b>Step 1 - Change in Population</b>			
a. ADA (Funded) (Form A, lines A6 and C4)			
Prior Year ADA (Funded)	2,533.63	2,576.65	2,558.65
Difference (Step 1a minus Step 1b)	43.02	(18.00)	0.00
Percent Change Due to Population (Step 1c divided by Step 1b)	1.70%	-0.70%	0.00%
<b>Step 2 - Change in Funding Level</b>			
a. Prior Year LCFF Funding			
b1. COLA percentage (if district is at target)			
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Gap Funding (if district is not at target)			
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines b2 or 2c, as applicable, plus Line 2d)	0.00	0.00	0.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	0.00%	0.00%	0.00%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)</b>	1.70%	-0.70%	0.00%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>	N/A	N/A	N/A



**4A2. Alternate LCFF Revenue Standard - Basic Aid**

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	25,480,332.00	26,883,365.00	28,176,403.00	29,537,034.00
Percent Change from Previous Year		5.51%	4.81%	4.83%
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		<b>4.51% to 6.51%</b>	<b>3.81% to 5.81%</b>	<b>3.83% to 5.83%</b>

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
<b>Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):</b>	N/A	N/A	N/A

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

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

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	26,072,931.00	27,435,095.00	28,730,933.00	30,091,564.00
District's Projected Change in LCFF Revenue:		5.22%	4.72%	4.74%
<b>Basic Aid Standard:</b>		<b>4.51% to 6.51%</b>	<b>3.81% to 5.81%</b>	<b>3.83% to 5.83%</b>
<b>Status:</b>		<b>Not Met</b>	<b>Not Met</b>	<b>Not Met</b>

**4C. Comparison of District 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)

The variance is due to the District of Choice Revenue reflected in 8011 and EPA State Aid in 8012. In addition, a projected increase of 5% in secured property taxes for the 2 out years.

**CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	17,874,294.64	21,022,862.55	85.0%
Second Prior Year (2016-17)	18,733,087.38	22,486,815.43	83.3%
First Prior Year (2017-18)	19,950,773.02	23,308,279.17	85.6%
	Historical Average Ratio:		84.6%

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.6% to 87.6%	81.6% to 87.6%	81.6% to 87.6%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2018-19)	20,493,380.70	23,602,990.99	86.8%	Met
1st Subsequent Year (2019-20)	21,188,867.00	24,222,463.00	87.5%	Met
2nd Subsequent Year (2020-21)	21,721,982.00	24,755,578.00	87.7%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in 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 salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

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

Projections based on a 1.5% step & column increase in all years and substantial increases in the STRS and PERS employer required pension contributions.



**6. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.70%	-0.70%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.30% to 11.70%	-10.70% to 9.30%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.30% to 6.70%	-5.70% to 4.30%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2017-18)	1,124,213.00		
Budget Year (2018-19)	953,849.60	-15.15%	Yes
1st Subsequent Year (2019-20)	920,590.00	-3.49%	No
2nd Subsequent Year (2020-21)	920,590.00	0.00%	No

Explanation:  
(required if Yes)

rs5630 Homeless Children and Youth funding ended in 17-18. The District was spending prior year funds in 17-18 that is not anticipated in 18-19 and beyond.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2017-18)	2,913,850.00		
Budget Year (2018-19)	2,507,919.00	-13.93%	Yes
1st Subsequent Year (2019-20)	2,090,039.00	-16.66%	Yes
2nd Subsequent Year (2020-21)	2,090,039.00	0.00%	No

Explanation:  
(required if Yes)

RS6230 prop39 drops off in 2018-19. One-time funds drops off in 2019-20 and beyond.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2017-18)	5,376,831.83		
Budget Year (2018-19)	4,705,849.33	-12.48%	Yes
1st Subsequent Year (2019-20)	4,829,190.61	2.62%	No
2nd Subsequent Year (2020-21)	4,957,465.11	2.66%	No

Explanation:  
(required if Yes)

Local revenue (donations) are mostly budgeted as received.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2017-18)	1,855,815.44		
Budget Year (2018-19)	1,357,454.20	-26.85%	Yes
1st Subsequent Year (2019-20)	1,328,180.31	-2.16%	No
2nd Subsequent Year (2020-21)	1,328,180.31	0.00%	No

Explanation:  
(required if Yes)

No curriculum adoptions are in line for the next 2-3 years.



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

Prior Year (2017-18)	5,674,817.44		
Budget Year (2018-19)	5,539,012.89	-2.39%	No
1st Subsequent Year (2019-20)	5,461,679.00	-1.40%	No
2nd Subsequent Year (2020-21)	5,461,679.00	0.00%	No

Explanation:  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2017-18)	9,414,894.83		
Budget Year (2018-19)	8,167,617.93	-13.25%	Not Met
1st Subsequent Year (2019-20)	7,839,819.61	-4.01%	Met
2nd Subsequent Year (2020-21)	7,968,094.11	1.64%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2017-18)	7,530,632.88		
Budget Year (2018-19)	6,896,467.09	-8.42%	Not Met
1st Subsequent Year (2019-20)	6,789,859.31	-1.55%	Met
2nd Subsequent Year (2020-21)	6,789,859.31	0.00%	Met

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

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

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

<p><b>Explanation:</b> Federal Revenue (linked from 6B if NOT met)</p>	rs5630 Homeless Children and Youth funding ended in 17-18. The District was spending prior year funds in 17-18 that is not anticipated in 18-19 and beyond.
<p><b>Explanation:</b> Other State Revenue (linked from 6B if NOT met)</p>	RS6230 prop39 drops off in 2018-19. One-time funds drops off in 2019-20 and beyond.
<p><b>Explanation:</b> Other Local Revenue (linked from 6B if NOT met)</p>	Local revenue (donations) are mostly budgeted as received.

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

<p><b>Explanation:</b> Books and Supplies (linked from 6B if NOT met)</p>	No curriculum adoptions are in line for the next 2-3 years.
<p><b>Explanation:</b> Services and Other Exps (linked from 6B if NOT met)</p>	

**7. CRITERION: Facilities Maintenance**

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

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

NOTE: The Proposition 51 school facility program requires the district to deposit a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year (as EC Section 17070.75 read on January 1, 2015).

For all other school facility programs, AB 104 (Chapter 13, Statutes of 2015, effective January 1, 2016) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum that is the greater of the following amounts:

- A. The lesser of three percent of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year; or
- B. Two percent of the total general fund expenditures and other financing uses for that fiscal year.

**7A. District's School Facility Program Funding**

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: All Other School Facility Programs Only

**7B. Calculating the District's Required Minimum Contribution**

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

Note: If "Proposition 51 and All Other School Facility Programs" is selected, then Line 2 will be used to calculate the required minimum contribution.

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? Yes
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	37,256,928.45			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	37,256,928.45	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution* to the Ongoing and Major Maintenance Account	Status
		1,117,707.85	1,025,000.00	N/A

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	37,256,928.45			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	37,256,928.45	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited* for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
		1,117,707.85	1,025,000.00	1,025,000.00

d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
745,138.57	1,025,000.00

Budgeted Contribution \*  
to the Ongoing and Major  
Maintenance Account

Budgeted Contribution *	Status
1,025,000.00	Met

e. OMMA/RMA Contribution

\* Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

1,025,000.00
--------------

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

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

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



**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	3,509,757.00	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,633,942.19	2,013,207.93	5,111,540.93
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	2,633,942.19	5,522,964.93	5,111,540.93
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	32,509,501.19	35,097,577.69	37,704,824.04
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	32,509,501.19	35,097,577.69	37,704,824.04
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	8.1%	15.7%	13.6%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>2.7%</b>	<b>5.2%</b>	<b>4.5%</b>

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	136,874.08	21,022,862.55	N/A	Met
Second Prior Year (2016-17)	(108,998.26)	22,486,815.43	0.5%	Met
First Prior Year (2017-18)	(1,736,087.00)	23,308,279.17	7.4%	Not Met
Budget Year (2018-19) (Information only)	(1,693,697.63)	23,602,990.99		

**8C. Comparison of District Deficit Spending to the Standard**

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

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

Explanation:  
(required if NOT met)

Need to address deficit spending

**CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2015-16)	6,168,352.00	6,825,352.11	N/A	Met
Second Prior Year (2016-17)	6,825,352.00	6,962,226.19	N/A	Met
First Prior Year (2017-18)	4,966,576.19	6,853,227.93	N/A	Met
Budget Year (2018-19) (Information only)	5,117,140.93			

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

**Comparison of District Unrestricted Beginning Fund Balance to the Standard**

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

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

Explanation:  
(required if NOT met)



**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

Percentage Level	District ADA		
5% or \$67,000 (greater of)	0	to	300
4% or \$67,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	2,525	2,522	2,522
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	0.00	0.00	0.00

**10B. Calculating the District's Reserve Standard**

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	37,256,928.45	37,985,794.31	38,748,742.31
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	37,256,928.45	37,985,794.31	38,748,742.31
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,117,707.85	1,139,573.83	1,162,462.27
6. Reserve Standard - by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,117,707.85	1,139,573.83	1,162,462.27



**Calculating the District's Budgeted Reserve Amount**

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

**Reserve Amounts**

(Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	3,423,443.30	2,001,419.60	1,305,353.40
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	3,423,443.30	2,001,419.60	1,305,353.40
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.19%	5.27%	3.37%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>1,117,707.85</b>	<b>1,139,573.83</b>	<b>1,162,462.27</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

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

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2017-18)	(6,207,769.00)			
Budget Year (2018-19)	(6,698,032.22)	490,263.22	7.9%	Met
1st Subsequent Year (2019-20)	(6,684,844.70)	(13,187.52)	-0.2%	Met
2nd Subsequent Year (2020-21)	(6,565,435.20)	(119,409.50)	-1.8%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2017-18)	70,000.00			
Budget Year (2018-19)	70,000.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	70,000.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	70,000.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2017-18)	0.00			
Budget Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met

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

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

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

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

1a. 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 general fund operational budget.

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


**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	12	FD 51 Debt Service	74xx	71,000,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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, 2018
<b>TOTAL:</b>				71,000,000

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Budget Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) 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 (2017-18) Annual Payment (P & I)	Budget Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
<b>Total Annual Payments:</b>	0	0	0	0
<b>Has total annual payment increased over prior year (2017-18)?</b>		No	No	No

---

**S6B. Comparison of the District'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)

---

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

---

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)



**27. 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.).

**27A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)**

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

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

Yes

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

No

b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

	Self-Insurance Fund	Governmental Fund
	0	2,006,002

4. OPEB Liabilities

- a. Total OPEB liability
- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 4a minus Line 4b)
- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the date of the OPEB valuation

5,379,267.00
0.00
5,379,267.00
Actuarial
Jan 01, 2016

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
- d. Number of retirees receiving OPEB benefits

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
726,362.00	726,362.00	726,362.00
170,620.00	170,620.00	170,620.00
170,620.00	170,620.00	170,620.00
106	108	110

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

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

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

No
----

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

--

3. Self-Insurance Liabilities  
 a. Accrued liability for self-insurance programs  
 b. Unfunded liability for self-insurance programs


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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	129.8	133.3	133.3	133.3

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

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

No

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

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

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

Not settled for 2018-19 and beyond

**Agreements Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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



**Negotiations Not Settled**

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

160,000
---------

7. Amount included for any tentative salary schedule increases

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0	0	0

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

**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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)

**Certificated (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	74.7	74.4	74.4	74.4

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

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

No

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

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

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

Not settled for 2018-19 and beyond

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--	--	--

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

**Negotiations Not Settled**

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

48,900

Budget Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

Amount included for any tentative salary schedule increases

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	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
<b>Classified (Non-management) Prior Year Settlements</b>			
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:			

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
<b>Classified (Non-management) Step and Column Adjustments</b>			
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
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?			

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

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	20.9	18.0	18.0	18.0

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

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

No

If Yes, complete question 2.

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

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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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

29,250

4. Amount included for any tentative salary schedule increases

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of H&W benefit changes included in the budget and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are step & column adjustments included in the budget and MYPs?			
Cost of step and 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 (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of other benefits included in the budget and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

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

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

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

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

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

**ADDITIONAL FISCAL INDICATORS**

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

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

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



Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,433.73	2,433.73	2,433.73	2,506.65	2,506.65	2,506.65
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	46.25	46.25	46.25	18.00	18.00	18.00
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,479.98	2,479.98	2,479.98	2,524.65	2,524.65	2,524.65
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	15.92	15.92	15.92	15.00	15.00	15.00
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	37.73	37.73	37.73	37.00	37.00	37.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	53.65	53.65	53.65	52.00	52.00	52.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,533.63	2,533.63	2,533.63	2,576.65	2,576.65	2,576.65
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	16,039,468.30	301	0.00	303	16,039,468.30	305	49,290.16		307	15,990,178.14	309
2000 - Classified Salaries	4,851,383.49	311	64,000.00	313	4,787,383.49	315	185,735.49		317	4,601,648.00	319
3000 - Employee Benefits	7,738,253.37	321	22,474.00	323	7,715,779.37	325	63,577.35		327	7,652,202.02	329
4000 - Books, Supplies Equip Replace. (6500)	1,863,715.44	331	1,000.00	333	1,862,715.44	335	271,228.00		337	1,591,487.44	339
5000 - Services... & 7300 - Indirect Costs	5,640,961.44	341	575.00	343	5,640,386.44	345	2,394,353.00		347	3,246,033.44	349
TOTAL					36,045,733.04	365			TOTAL	33,081,549.04	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) include Health, Dental, Vision, Pharmaceutical, and annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			18,295,553.79
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			55.30%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
2. Percentage spent by this district (Part II, Line 15)	55.30%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	33,081,549.04
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	15,660,201.91	301	0.00	303	15,660,201.91	305	50,132.95		307	15,610,068.96	309
2000 - Classified Salaries	5,102,417.51	311	63,688.00	313	5,038,729.51	315	227,126.50		317	4,811,603.01	319
3000 - Employee Benefits	8,399,392.94	321	22,030.10	323	8,377,362.84	325	86,750.77		327	8,290,612.07	329
4000 - Books, Supplies Equip Replace. (6500)	1,357,454.20	331	0.00	333	1,357,454.20	335	234,708.29		337	1,122,745.91	339
5000 - Services . . & 7300 - Indirect Costs	5,501,368.89	341	375.00	343	5,500,993.89	345	2,517,679.25		347	2,983,314.64	349
TOTAL					35,934,742.35	365			TOTAL	32,818,344.59	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	12,635,432.33 375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	423,315.32 380
3. STRS. . . . .		3101 & 3102	2,982,759.02 382
4. PERS. . . . .		3201 & 3202	91,634.41 383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	223,106.33 384
6. Health & Welfare Benefits (EC 41372) include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	1,424,187.84 385
7. Unemployment Insurance. . . . .		3501 & 3502	6,529.54 390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	177,168.40 392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	170,620.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	88,060.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			18,222,813.19 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			18,222,813.19 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			55.53%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	50.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	55.53%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	32,818,344.59
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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





Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
GENERAL FUND								
Expenditure Detail	0.00	(100.00)	0.00	(33,856.00)				
Other Sources/Uses Detail					70,000.00	0.00		
Fund Reconciliation							175,000.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	100.00	0.00	33,856.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	175,000.00
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
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	70,000.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
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



July 1 Budget  
2017-18 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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
<b>TOTALS</b>	<b>100.00</b>	<b>(100.00)</b>	<b>33,856.00</b>	<b>(33,856.00)</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>175,000.00</b>	<b>175,000.00</b>

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(37,644.00)				
Other Sources/Uses Detail					70,000.00	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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	37,644.00	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								
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								
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	70,000.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
INDIATION 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								

July 1 Budget  
2018-19 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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								
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>37,644.00</b>	<b>(37,644.00)</b>	<b>70,000.00</b>	<b>70,000.00</b>		



Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	37,704,824.04
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,129,832.00
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	88,049.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	541,366.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	32,981.00
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 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	6,000.00
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)				668,396.00
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)				35,906,596.04

<b>Section II - Expenditures Per ADA</b>		<b>2017-18 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		2,533.63
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,172.00
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	33,205,574.35	13,601.21
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)	33,205,574.35	13,601.21
B. Required effort (Line A.2 times 90%)	29,885,016.92	12,241.09
C. Current year expenditures (Line I.E and Line II.B)	35,906,596.04	14,172.00
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 2019-20 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



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

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 1,296,495.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 27,332,610.16

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.74%

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

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

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

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

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

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

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

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00



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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,510,175.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	492,059.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	30,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	195,015.08
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,227,249.08
9. Carry-Forward Adjustment (Part IV, Line F)	73,200.50
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,300,449.58

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	20,552,319.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,371,186.33
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	3,005,847.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	687,317.07
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	88,049.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	494,399.42
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	36,673.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	79,722.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,919,227.14
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	219,321.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	683,909.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	34,137,969.96

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment  
(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B18)**

6.52%

**D. Preliminary Proposed Indirect Cost Rate**

**(For final approved fixed-with-carry-forward rate for use in 2019-20 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B18)**

6.74%



**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>2,227,249.08</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(122,250.76)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(184,933.65)</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.41%) times Part III, Line B18); zero if negative	<u>73,200.50</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.41%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.41%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>73,200.50</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>73,200.50</u>



Approved indirect cost rate: 5.41%  
Highest rate used in any program: 5.41%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	305,554.00	16,530.00	5.41%
01	3310	299,133.00	13,586.00	4.54%
01	3327	42,963.00	2,020.00	4.70%
01	3550	44,566.00	2,166.00	4.86%
01	4035	65,773.00	3,558.00	5.41%
01	4201	48,222.00	2,480.00	5.14%
01	4203	62,426.00	1,199.00	1.92%
01	5630	74,718.00	4,042.00	5.41%
01	6264	35,777.00	1,935.00	5.41%
01	6500	3,753,975.00	203,244.00	5.41%
01	6512	207,233.00	9,201.00	4.44%
01	7338	161,052.00	8,713.00	5.41%
13	5310	683,909.00	33,856.00	4.95%

July 1 Budget  
2017-18 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	527,723.61		74,032.55	601,756.16
2. State Lottery Revenue	8560	390,500.00		131,959.00	522,459.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		918,223.61	0.00	205,991.55	1,124,215.16
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	42,597.16			42,597.16
2. Classified Salaries	2000-2999	30,467.49			30,467.49
3. Employee Benefits	3000-3999	12,150.35			12,150.35
4. Books and Supplies	4000-4999	138,369.00		131,959.00	270,328.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	166,916.00			166,916.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		390,500.00	0.00	131,959.00	522,459.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	527,723.61	0.00	74,032.55	601,756.16
<b>D. COMMENTS:</b>					

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

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