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TO: Board of Trustees

FROM: Yancy Hawkins, Assistant Superintendent - Business & Operations  
Nancy Walker, Director of Fiscal Services

DATE: June 19, 2018

RE: Discussion/Action: 2018-2019 Proposed General Fund Budget

**Board Priority/Goal**

Student Success  
Staff Success  
Community Involvement

**Objective**

Obtain Board approval of the 2018-2019 Proposed General Fund Budget.

**Background**

On June 12, 2018, staff reviewed the 2018-2019 Proposed Budget, including recommendations from the Governor's May Revision budget, School Services of California (SSC), and Marin County Office of Education (MCOE), as well as the Common Message released by the California County Superintendents Education Services Association (CCSESA).

Attached please find:

**1. 2018-2019 Proposed Budget Narrative with the following components:**

- ▶ 2018-2019 Budget Assumptions
- ▶ Comparison of 2017-2018 Estimated Actuals & 2018-2019 Proposed Budget
- ▶ Budgetary Changes Summary
- ▶ Components of Projected Ending General Fund Balance
- ▶ Budget Assumptions for 2019-2020 & 2020-2021
- ▶ Multi-Year Projections
- ▶ Other Funds

**2. SACS Reports**

**3. Marin Common Message (CCSESA)**

**4. PowerPoint Presentation 2018-2019 Proposed General Fund Budget**

## **2018-2019 Proposed General Fund Budget**

The Local Control Funding Formula (LCFF) provides base funding per student depending on grade span. A supplemental grant, equal to 20% of the base funding, is provided for each unduplicated student that is an English Learner, Low-Income, or a Foster Youth Student. California school districts that have a student population of more than 55% of these identified groups, receive a concentration grant equal to 50% of the base grant. Approximately 1-in-3, of NUSD's students are English Learners, Low- Income, or Foster Youth; NUSD does not qualify for the State concentration grant under LCFF.

All District budgets must also include an accountability plan. The plan, referred to as the Local Control Accountability Plan, or LCAP, requires school districts to establish goals addressing three state priorities, including eight essential state elements. NUSD's LCAP meets these requirements. The District Advisory Committee (DAC) met multiple times during the year and provided guidance in the development of the district's LCAP Plan. The Proposed General Fund for 2018-2019 is based on activities identified in the LCAP.

For 2018-19, the Governor's May Revise Budget proposes to move from 97% to 100% implemented. NUSD is projected to receive state funding in the amount of \$66,656,879 under the LCFF in 2018-2019, an increase of approximately \$3.2 million. The May Revise also includes \$344 per ADA in one-time funding for school districts (\$2.5 million for NUSD).

Beginning in 2014-2015, a trend of declining enrollment began in the District caused by the reduced live birth rates in Marin County, beginning in 2009-2010. Enrollment has been decreasing at a rate of approximately 1% a year since 2014-15. Based on the District's 2018 enrollment projections, this trend of declining enrollment projects to continue for at least the next five years. Accordingly, the District's LCFF increases are projected to be offset by approximately \$500,000 to \$1,000,000 a year.

Starting with the adopted 2014-2015 State budget, rate increases to the District's pension (CalSTRS and CalPERS) contributions, by both employees and employer, were implemented. CalSTRS rate increases continue until 2020-2021, when the rate will be 19.1% (10.85% higher than in 2013-2014). At this time, all increases are funded from the LCFF base grant. The increases to CalSTRS and CalPERS are approximately \$1 million a year, totaling \$6 million annually by 2020-2021 (when the CalSTRS rate increase is fully implemented)

Due to these increases, in 2015-2016, Fund 17 – Special Reserve Fund was established in order to put a reserve in place to protect the District. Over the first two years, \$2 million of one-time state funding was transferred into Fund 17. The proposed budget for 2018-2019 includes an additional transfer of \$1 million of one-time state funding.

Due to the declining enrollment, increases in pension rates, and slowing state funding increases, the District's projected unrestricted deficit rose to approximately \$3 million in 2017-2018. In September 2017, the Superintendent formed the Budget Advisory Committee (BAC) in order to support the Superintendent and the District in determining recommendations for budget solutions to bring the District's budget into alignment. The BAC met for five months and ultimately recommended \$1.5 million in reductions for the 2018-2019 school year, which the Board approved in February of 2018. For 2018-2019, the District projects a small excess of revenues over expenditures. It is important to note the District has a structural deficit of approximately \$1.5 million (structural deficit is offset by \$2.5 million of one-time state funds).

## **Multi-Year Projections (MYP)**

The Multi-Year Projection (MYP) demonstrates that the District will be able to meet its financial obligations for the two years subsequent to 2018-2019. However, it is important to note that these multi-year financial projections are built using a complex set of financial assumptions that are constantly changing. The MYP is an important tool to utilize in multi-year planning and decision-making.

Based upon the 2018-2019 Proposed Budget and the budget assumptions the District is confronting operating deficits in 2019-2020 and 2020-2021 of over \$2 million. If additional funds are not received, the District will likely have to make additional reductions as soon as the 2019-2020 school year.

## **Budget Assumptions: 2019-2020 and 2020-2021**

The MYP reflects the Governor's May Revision budget proposal. The LCFF funding model, which began in 2013-2014 with the goal of "full funding" in 2020-2021. In the May Revision, the Governor has proposed that the funding level in 2018-2019 will meet 100% of the target funding. As districts have welcomed the restored funding, it should be noted that the increase in LCFF funding is only bringing current funding to 2007-2008 levels with adjustments for COLA and deficit reductions, while state imposed pension rates have increased by \$6 million annually for the District.

Starting with the 2019-2020 year, increased funding projected to only be COLA. Per the Department of Finance, the estimated COLA for 2019-2020 and 2020-2021 are 2.57%, and 2.67%, respectively. These increases are especially low, given the approximately 2% annual increases to CalSTRS and CalPERS over the same period.

All positions and allocations from the 2018-2019 budget are rolled forward and adjusted for the projected decline in student enrollment (as noted above). Current staffing ratios, removal of one-time revenues and expenditures, and estimated increases for step and/or column movement, as well as associated payroll related taxes, including the increase in STRS and PERS rate and CPI (Consumer Price Index), are included in the proposed 2018-2019 budget and subsequent years.

## **Funding Source/Cost**

General Fund/\$88,245,875

## **Recommendation**

The Superintendent and staff recommend approval of the 2018-2019 Proposed General Fund Budget as presented.

# 2018-2019 Proposed General Fund Budget Narrative

## 2018-2019 PRELIMINARY GENERAL FUND BUDGET

The Local Control Funding Formula (LCFF) provides base funding per student depending on grade span. A supplemental grant, equal to 20% of the base funding, is provided for each unduplicated student that is an English Learner, Low-Income, or a Foster Youth Student. California school districts that have a student population of more than 55% of these identified groups, receive a concentration grant equal to 50% of the base grant. Approximately 1-in-3, **of NUSD's students** are English Learners, Low- Income, or Foster Youth; NUSD does not qualify for the State concentration grant under LCFF.

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For 2018-19, the Governor's May Revise Budget proposes to move from 97% to 100% implemented. NUSD is projected to receive state funding in the amount of \$66,656,879 under the LCFF in 2018-2019, an increase of approximately \$3.2 million. The May Revise also includes \$344 per ADA in one-time funding for school districts (\$2.5 million for NUSD).

Beginning in 2014-2015, a trend of declining enrollment began in the District caused by the reduced live birth rates in Marin County, beginning in 2009-2010. Enrollment has been decreasing at a rate of approximately 1% a year since 2014-15. Based on the District's 2018 enrollment projections, this trend of declining enrollment projects to continue for at least the next five years. Accordingly, the District's LCFF increases are projected to be offset by approximately \$500,000 to \$1,000,000 a year.

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Due to the declining enrollment, increases in pension rates, and slowing state funding increases, the District's projected unrestricted deficit rose to approximately \$3 million in 2017-2018. In September 2017, the Superintendent formed the Budget Advisory Committee (BAC) in order to support the Superintendent and the District in determining recommendations for budget solutions to bring the District's budget into alignment. The BAC met for five months and ultimately recommended \$1.5 million in reductions for the 2018-2019 school year, which the Board approved in February of 2018.

# 2018-2019 Proposed General Fund Budget Narrative

For 2018-2019, the District projects a small excess of revenues over expenditures. It is important to note the District has a structural deficit of approximately \$1.5 million (structural deficit is offset by \$2.5 million of one-time state funds).

Based upon the 2018-2019 Preliminary Budget and the budget assumptions the District is confronting operating deficits in 2019-2020 and 2020-2021 of over \$2 million. If additional funds are not received, the District will likely have to make additional reductions as soon as the 2019-2020 school year.

# 2018-2019 Proposed General Fund Budget Narrative

## 2018-2019 BUDGET ASSUMPTIONS

The following budget assumptions were used in the development of the 2018-19 Proposed General Fund Budget:

Budget Assumptions	2018-2019
COLA (Department of Finance)	3%
LCFF GAP Funding (Department of Finance)	100%
Supplemental Grant portion of LCFF Funding (LCAP identified) providing for increased/improved services	\$4.5 million
Projected Enrollment	7,484
Prior Year CALPADs Enrollment	7,593
Change in Enrollment (NUSD)	(109)
Funded P2 ADA (Projected/NUSD/MCOE)	7,333.65
Change from Prior Year	(56.91)
Projected LCFF Entitlement Per ADA	\$9,089
Prior Year LCFF Entitlement Per ADA	\$8,567
Net Increase in LCFF Funding-due to decline in ADA	5.28%
State, Federal and Other Local	Removed Carryover/One-time Funds
Lottery Funding Unrestricted/Restricted Prop 20	\$146/\$48 ADA
Mandate One-Time Block Grant	\$344 ADA
Mandate Block Grant	\$31.16/K-8 ADA \$59.83/9-12 ADA
Certificated Step/Column Increase	1.50%
Classified Step Increase	2%
PERS Rates	18.062%
STRS Rates	16.28%
Health/Welfare	2017-2018 Rates/Employer Cap
Workers Compensation	1.75%
Books/Supplies, Operating Expenses & Capital Outlay	Removed Carryover/One-time Costs
Contribution to Restricted Programs	9.44%
Routine Repair Maintenance Account	2.63%
Reserve Level Unrestricted General Fund	8.8%
•Reserve for Economic Uncertainty – 3%	
Reserve Level Unrestricted General Fund & Fund 17	12.2%

## 2018-2019 Proposed General Fund Budget Narrative

### COMPARISON OF THE 2017-2018 ESTIMATED ACTUALS AND 2018-2019 PROPOSED BUDGET

The following table provides a comparison of the 2017-2018 Unrestricted General Fund Estimated Actuals and 2018-2019 Proposed Unrestricted General Fund Budget:

	2017-2018 Estimated Actuals	2018-2019 Proposed Budget	Change
LCFF Sources	\$63,127,018	\$66,394,395	\$3,267,377
Federal Revenue	\$29,755	\$0	(\$29,755)
State Revenue	\$2,528,006	\$3,894,217	\$1,366,211
Local Revenue	\$914,228	\$786,940	(\$127,288)
Total Revenues	\$66,599,007	\$71,075,552	\$4,476,545
Certificated	\$32,030,994	\$31,284,313	(\$746,681)
Classified	\$9,207,785	\$9,128,865	(\$78,920)
Benefits	\$12,967,514	\$13,580,565	\$613,051
Supplies	\$1,304,551	\$965,339	(\$339,212)
Operating Expenditures	\$5,086,110	\$5,164,770	\$78,660
Equipment	\$100,419	\$0	(\$100,419)
Transfer Services	\$0	\$0	\$0
Indirect Costs	(\$535,118)	(\$1,120,306)	(\$585,188)
Total Expenditures	\$60,162,256	\$59,003,546	(\$1,158,710)
Excess of Revenues over Expenses	\$6,436,751	\$12,072,006	\$5,635,255
Transfers Out	\$73,000	\$1,336,320	\$1,263,320
Contributions	(\$9,597,927)	(\$10,504,154)	(\$906,227)
Total Sources/Uses	(\$9,670,927)	(\$11,840,474)	(\$2,169,547)
Net Increase/Decrease Fund Balance	(\$3,234,176)	\$231,532	\$3,465,708
Beginning Fund Balance	\$10,745,164	\$7,510,988	\$0
Ending Fund Balance	\$7,510,988	\$7,742,520	\$231,532

## 2018-2019 Proposed General Fund Budget Narrative

The following table provides a comparison of the 2017-2018 Restricted General Fund Estimated Actuals and 2018-2019 Proposed Restricted General Fund Budget:

	2017-2018 Estimated Actuals	2018-2019 Proposed Budget	Change
LCFF Sources	\$0	\$0	\$0
Federal Revenue	\$3,271,918	\$2,963,114	(\$308,804)
State Revenue	\$4,909,553	\$4,098,866	(\$810,687)
Local Revenue	\$10,757,855	\$9,407,716	(\$1,350,139)
Total Revenues	\$18,939,326	\$16,469,696	(\$2,469,630)
Certificated	\$7,825,414	\$7,333,228	(\$492,186)
Classified	\$3,883,153	\$3,915,407	\$32,254
Benefits	\$7,071,115	\$7,650,749	\$579,634
Supplies	\$3,321,124	\$1,658,966	(\$1,662,158)
Operating Expenditures	\$5,801,490	\$4,046,972	(\$1,754,518)
Equipment	\$118,379	\$13,300	(\$105,079)
Transfer Services	\$1,966,296	\$2,286,686	\$320,390
Indirect Costs	\$519,487	\$1,000,701	\$481,214
Total Expenditures	\$30,506,458	\$27,906,009	(\$2,600,449)
Excess of Revenues over Expenditures	(\$11,567,132)	(\$11,436,313)	\$130,819
Transfers Out	\$0	\$0	\$0
Contributions	\$9,597,927	\$10,504,154	\$906,227
Total Sources/Uses	\$9,597,927	\$10,504,154	\$906,227
Net Increase/Decrease in Fund Balance	(\$1,969,205)	(\$932,159)	\$1,037,046
Beginning Fund Balance	\$4,346,961	\$2,377,756	\$0
Ending Fund Balance	\$2,377,756	\$1,445,597	(\$932,159)



## 2018-2019 Proposed General Fund Budget Narrative

The following table provides a comparison of the 2017-2018 Combined General Fund Estimated Actuals and 2018-2019 Proposed Combined General Fund Budget:

	2017-2018 Estimated Actuals	2018-2019 Proposed Budget	Change
LCFF Sources	\$63,127,018	\$66,394,395	\$3,267,377
Federal Revenue	\$3,301,673	\$2,963,114	(\$338,559)
State Revenue	\$7,437,559	\$7,993,083	\$555,524
Local Revenue	\$11,672,083	\$10,194,656	(\$1,477,427)
Total Revenues	\$85,538,333	\$87,545,248	\$2,006,915
Certificated	\$39,856,408	\$38,617,541	(\$1,238,867)
Classified	\$13,090,938	\$13,044,272	(\$46,666)
Benefits	\$20,038,629	\$21,231,314	\$1,192,685
Supplies	\$4,625,675	\$2,624,305	(\$2,001,370)
Operating Expenditures	\$10,887,600	\$9,211,742	(\$1,675,858)
Equipment	\$218,798	\$13,300	(\$205,498)
Transfer Services	\$1,966,296	\$2,286,686	\$320,390
Indirect Costs	(\$15,631)	(\$119,605)	(\$103,974)
Total Expenditures	\$90,668,713	\$86,909,555	(\$3,759,158)
Excess of Revenues over Expenditures	(\$5,130,380)	\$635,693	\$5,766,073
Transfers Out	\$73,000	\$1,336,320	\$1,263,320
Contributions	\$0	\$0	\$0
Total Sources/Uses	(\$73,000)	(\$1,336,320)	\$1,263,320
Net Increase/Decrease in Fund Balance	(\$5,203,380)	(\$700,627)	\$4,502,753
Beginning Fund Balance	\$15,092,125	\$9,888,744	\$0
Ending Fund Balance	\$9,888,744	\$9,188,117	(\$700,627)

# 2018-2019 Proposed General Fund Budget Narrative

## BUDGETARY CHANGES SUMMARY (COMBINED GENERAL FUND (Form 011))

### REVENUES

Overall revenues are projected to increase by \$2,006,915 from 2017-18, the most significant increase is due to the full implementation of LCFF funding, which is two years earlier than planned.

Local Control Funding Formula (LCFF) revenue is projected to increase by \$3.27 million, the Governor's Budget at the May Revise includes the following:

- 3% COLA (2.71% statutory COLA plus an additional .29% appropriated above LCFF Targets)
- GAP Funding at 100%
- Base Grant funding \$62,160,144
- Supplemental Grant funding \$4,496,735

Federal revenues are projected to decrease by \$338,559, significant changes include:

- The 2017-18 budget included \$264,815 in deferred revenues from 2016-17 (Title I, Title II & Title II)
- Potential reduction of \$149,025 thousand or 11.8% in Title I and Title II funding
- Potential decrease of \$27,384 thousand in funding provided by the MAA/MEDI-CAL reimbursement programs, reimbursements are typically recognized as received
- Increase of \$106,520 in Special Education IDEA funding

State revenues are projected to increase by \$555,524, significant changes include:

- Net increase of \$1.4 million one-time Mandate funding (total one-time funding is \$2,504,337)
- Removal of one-time CTE Grant \$940,042
- Decrease of \$52,161 in Lottery, Mandate Block Grant funding due to declining enrollment
- Increase of \$190,910 to account for STRS On-behalf, no net impact

Other/Local revenues show a decrease by \$1.5 million. Approximately 15% of local revenues are from local donations and or one-time sources (including PTA, donations, boosters and other donations). Local revenues and related expenditures are added to the budget as it is received.

# 2018-2019 Proposed General Fund Budget Narrative

## EXPENDITURES

Certificated salaries decreased by a \$1,238,867 as a result of the following changes:

- Decrease of 10.6 FTE certificated teacher positions due to declining enrollment
  - 4 FTE Elementary teacher positions
  - 2.2 FTE Middle Schools teacher positions
  - 4.4 FTE High School teacher positions
- Reduction of 5.2 FTE certificated positions, approved budget reductions
  - 1.2 FTE Nexus Program
  - 2 FTE Instructional Coaches
  - 2 FTE Administrative Coordinators
- 3 FTE Staffing Reserve for enrollment
- Budget reallocation of \$356,340, attributed to psychologist, speech/language and special education teacher vacancies during 2017-18; services were provided by non-public agencies (NPA). The increase budgeted salary and benefit costs are offset by a decrease in NPA costs for 2018-19.
- Decrease of \$200,000 committee and professional development stipends
- Step increases and estimated column movement offset by retirement savings

Classified salaries decreased by \$46,666 as a result of the following changes:

- Reduction of .625 FTE (vacant PARA position/Nexus Program), approved budget reduction
- Reduced District Office classified staffing 1 FTE
- Adjusted for step increases, full year salaries due to vacancies and retirement savings
- Reduced overtime, extra time and one-time vacation payouts (classified employees that have retired or resigned from the district)

Employee Benefits increased by \$1,192,685, significant changes include:

- Increase of \$714,425 thousand due to STRS (State Teachers' **Retirement System**) rate increase from 14.43% to 16.28%
- Increase of \$330,151 due to PERS (Public Employees Retirement System) rate increase from 15.531 to 18.062%
- Increase of \$190,910 for required accounting of STRS on-behalf liability, no net impact
- Decrease of \$233,511 for Workers Compensation costs, the rate decreased from 2.202% to 1.75%

# 2018-2019 Proposed General Fund Budget Narrative

## Employee Benefits Continued

- Budget reallocation attributed to Psychologist and Speech/Language vacancies during 2017-18; services were provided by non-public agencies (NPA). The increase budgeted salary and benefit costs are offset by a decrease in NPA costs for 2018-19.

Health benefits are budgeted at the 2017-2018 employer CAP levels. Employer paid vision and dental insurance costs for 2018-19 have increased by \$163,750. The health and welfare budget will be updated after open enrollment and reflected in the First Interim budget.

The budget for Books, Materials and Supplies and instructional technology decreased by \$2,001,370, significant changes include:

Removal one-time purchases for non-capitalized equipment

- \$138,000 Teacher Devices (Refresh)
- \$65,000 State Mandated School Bus Radios

Removal of \$355,075 prior year school site carryover (Unrestricted General Fund)

Removal of \$191,962 prior year carryover (Federal programs/Title I, II, and III)

Removal of \$940,042, Ed Tech Grant carryover (CTE Grant)

Removal of \$996,777, for one-time school site purchases funded through local donations, local grants and PTA (these funds are accounted for in the Restricted General Fund)

Net increase of \$683,115, ELA textbook adoption

The Estimated Actuals includes approximately \$750,000 in school site/department budgets and \$940,042 from the CTE Grant that will not be fully expended.

The budget for Services and Other Operating Expenditures decreased by \$1,675,858 as a result of the following significant changes:

- Decrease of \$15,000 in contracted transportation services (budget moved to salaries)
- Decrease of \$251,368 Settlement Agreements (Special Education)
- Decrease of \$512,000 Non Public Agency Costs/Contracted Services Costs (budget moved to salaries/benefits)
- Increase of \$75,000 for Election Costs
- Reduced legal fees \$46,885
- Reduced budget for Travel & Conferences \$181,848
- Removal of one-time expenditures of \$692,173 funded through restricted revenues, including: PTA, local donations, grants and one-time revenue sources

# 2018-2019 Proposed General Fund Budget Narrative

The budget for Capital Outlay decreased by \$205,498 due to the removal of one-time purchases. Significant purchases/projects include:

- School Bus - 24 Passenger and Engine Replacement (Transportation) \$80,302
- HVAC Upgrade Hill Education Campus \$26,765 (Prop 39)
- Work Truck/Maintenance Department \$22,289
- Mower and Trailer Grounds Department \$52,283
- Golf Carts (SMHS/NHS) \$12,990 (site funds)

The budget for Other Outgo (Excess Costs) is projected to increase by \$320,390, the increase is due to additional program costs for services provided by the Marin County Office of Education.

- Special Education Excess Costs \$1,922,342
- Special Education Students Served by MCOE operated programs \$364,344

Indirect Costs are calculated using the District's approved indirect cost rate of 7.14% or the maximum allowed rate of each program.

The projected Contribution to Restricted Programs increased by \$906,227, the budget is projected to be \$10,504,154 in 2018-19 and supports the following programs:

- \$5,722,678 to Special Education Program
- \$1,423,907 to Special Education/Mental Health Program
- \$2,286,686 to Special Education for Excess Costs & MCOE Operated Programs
- \$100,000 to Retiree Benefit program
- \$2,057,894 to Restricted Routine Maintenance (RRM) program
- \$82,592 ROP Program
- \$8,895 to NJROTC Program
- \$1,178,498 from Parcel Tax to the Unrestricted General Fund

Interfund transfers are projected to be \$1,336,320, and includes the following:

- Transfer of \$1 million (one-time Mandate funding) into Fund 17 to offset future increases in employer share of the STRS/PERS costs
- Transfer of \$100,000 to Fund 67-Self Insurance Fund
- Transfer of \$40,000 to Fund 13-FANS Fund (LCFF Supplemental Grant Funds, LCAP Identified), for the purpose of providing lunch to students who qualify for reduced lunch at no cost
- Transfer of \$196,320 to the FANS program to projected deficit due to low participation and increased personal and PERS costs

# 2018-2019 Proposed General Fund Budget Narrative

## COMPONENTS OF PROJECTED ENDING FUND BALANCE AND RESERVES (Form 01I)

The Reserve for Economic Uncertainties is now \$2,647,380, or 3% of total general fund expenditures.

To summarize the numbers:

Revenues	\$87,545,248
Expenditures	\$86,909,555
Other Sources and Uses	<u>\$(1,336,320)</u>
Operating Deficit	\$ (700,627)
Beginning Balance	<u>\$ 9,888,744</u>
Ending Balance	\$ 9,188,117

Components of the Ending Balance are as follows:

Legally Restricted General Fund	\$ 1,445,597
Economic Uncertainties – 3%	\$ 2,647,380
Designations (Assigned):	
Reserve for LCFF GAP Funding Uncertainty	\$ 3,437,574
Reserve for Declining Enrollment	<u>\$ 1,657,566</u>
Total Designations	\$ 5,095,140
Undesignated	\$ 0
Total Fund Balance	\$ 9,188,117

# 2018-2019 Proposed General Fund Budget Narrative

## MULTI-YEAR PROJECTION (Form MYPI)

The Multi-Year Projection (MYP) demonstrates the District will be able to meet its financial obligations for the two years subsequent to 2018-2019.

The following assumptions were used in developing the 2019-2020 and 2020-2021 MYP:

Budget Assumptions	2019-2020	2020-2021
COLA (Department of Finance)	2.57%	2.67%
LCFF GAP Funding (Department of Finance)	0%	0%
Supplemental Grant portion of LCFF Funding (LCAP identified) providing for increased/improved services	\$4.6 million	\$4.9 million
Projected Enrollment	7,424	7,300
Prior Year CALPADs Enrollment	7,484	7,424
Change in Enrollment (NUSD)	(60)	(124)
Funded P2 ADA (Projected/NUSD/MCOE)	7,268.39	7,210.66
Change from Prior Year	(65.26)	(57.73)
Projected LCFF Entitlement Per ADA	\$9,336	\$9,608
Prior Year LCFF Entitlement Per ADA	\$9,089	\$9,336
Increase in LCFF Entitlement Per ADA from Prior Year	\$247	\$272
Net Increase in LCFF Funding-due to decline in ADA	1.8%	2.1%
State, Federal and Other Local	Removed Carryover/One-time Funds	
Lottery Funding Unrestricted/Restricted Prop 20	\$146/\$48ADA	\$146/\$48ADA
Mandate One-Time Block Grant	\$0 (removed)	\$0 (removed)
Mandate Block Grant	\$31.16/K-8 ADA \$59.83/9-12 ADA	\$31.16/K-8 ADA \$59.83/9-12 ADA
Changes in Teacher Staffing/Declining Enrollment	(2 FTE)	(2 FTE)
Certificated Step/Column Increase	1.50%	1.50%
Classified Step Increase	2%	2%
PERS Rates	20.8%	23.5%
STRS Rates	18.13%	19.1%
Health/Welfare	2017-2018 Rates/Employer Cap	
Workers Compensation	1.75%	1.75%
Books/Supplies, Operating Expenses & Capital Outlay	Removed Carryover/One-time Costs	
Contribution to Restricted Programs	5%	5%
Routine Repair Maintenance Account	3%	3%
Reserve Level Unrestricted General Fund	6.35%	3.14%
•Reserve for Economic Uncertainty – 3%		
Reserve Level Unrestricted General Fund & Fund 17	9.76%	6.48%

## 2018-2019 Proposed General Fund Budget Narrative

### 2018-2019 Proposed Unrestricted General Fund Budget and Multi-Year Projection

	2018-2019 Proposed Budget	2019-2020 MYP	2020-2021 MYP
LCFF Sources	\$66,394,395	\$67,592,596	\$69,020,791
Federal Revenue	\$0	\$20,000	\$20,000
State Revenue	\$3,894,217	\$1,444,775	\$1,444,775
Local Revenue	\$786,940	\$839,840	\$839,840
Total Revenues	\$71,075,552	\$69,897,211	\$71,325,406
Certificated	\$31,284,313	\$31,623,578	\$31,967,932
Classified	\$9,128,865	\$9,311,442	\$9,497,671
Benefits	\$13,580,565	\$14,872,754	\$15,834,268
Supplies	\$965,339	\$997,774	\$1,030,003
Operating Expenditures	\$5,164,770	\$5,164,770	\$5,164,770
Equipment	\$0	\$0	\$0
Transfer Services	\$0	\$0	\$0
Indirect Costs	(\$1,120,306)	(\$1,120,306)	(\$1,120,306)
Total Expenditures	\$59,003,546	\$60,850,012	\$62,374,338
Excess of Revenues over Expenses	\$12,072,006	\$9,047,199	\$8,951,068
Transfers In/Out	\$1,336,320	\$140,000	\$140,000
Contributions	(\$10,504,154)	(\$11,029,362)	(\$11,580,830)
Total Sources/Uses	(\$11,840,474)	(\$11,169,362)	(\$11,720,830)
Net Increase/Decrease Fund Balance	\$231,532	(\$2,122,163)	(\$2,769,762)
Beginning Fund Balance	\$7,510,988	\$7,742,520	\$5,620,357
Ending Fund Balance	\$7,742,520	\$5,620,357	\$2,850,595



## 2018-2019 Proposed General Fund Budget Narrative

### 2018-2019 Proposed Restricted General Fund Budget and Multi-Year Projection

	2018-2019 Proposed Budget	2019-2020 MYP	2020-2021 MYP
LCFF Sources	\$0	\$0	\$0
Federal Revenue	\$2,963,114	\$2,963,114	\$2,963,114
State Revenue	\$4,098,866	\$4,079,801	\$4,079,801
Local Revenue	\$9,407,716	\$9,407,716	\$9,407,716
Total Revenues	\$16,469,696	\$16,450,631	\$16,450,631
Certificated	\$7,333,228	\$7,368,226	\$7,478,749
Classified	\$3,915,407	\$3,993,715	\$4,073,589
Benefits	\$7,650,749	\$8,010,145	\$8,327,614
Supplies	\$1,658,966	\$728,677	\$728,677
Operating Expenditures	\$4,046,972	\$4,046,972	\$4,046,972
Equipment	\$13,300	\$0	\$0
Transfer Services	\$2,286,686	\$2,343,853	\$2,402,449
Indirect Costs	\$1,000,701	\$1,000,701	\$1,000,701
Total Expenditures	\$27,906,009	\$27,492,289	\$28,058,751
Excess of Revenues over Expenditures	(\$11,436,313)	(\$11,041,658)	(\$11,608,120)
Transfers Out	\$0	\$0	\$0
Contributions	\$10,504,154	\$11,029,362	\$11,580,830
Total Sources/Uses	\$10,504,154	\$11,029,362	\$11,580,830
Net Increase/Decrease in Fund Balance	(\$932,159)	(\$12,296)	(\$27,290)
Beginning Fund Balance	\$2,377,756	\$1,445,597	\$1,433,301
Ending Fund Balance	\$1,445,597	\$1,433,301	\$1,406,011

## 2018-2019 Proposed General Fund Budget Narrative

### 2018-2019 Proposed Combined General Fund Budget and Multi-Year Projection

	2018-2019 Proposed Budget	2019-2020 MYP	2020-2021 MYP
LCFF Sources	\$66,394,395	\$67,592,596	\$69,020,791
Federal Revenue	\$2,963,114	\$2,983,114	\$2,983,114
State Revenue	\$7,993,083	\$5,524,576	\$5,524,576
Local Revenue	\$10,194,656	\$10,247,556	\$10,247,556
Total Revenues	\$87,545,248	\$86,347,842	\$87,776,037
Certificated	\$38,617,541	\$38,991,804	\$39,446,681
Classified	\$13,044,272	\$13,305,157	\$13,571,260
Benefits	\$21,231,314	\$22,882,899	\$24,161,882
Supplies	\$2,624,305	\$1,726,451	\$1,758,680
Operating Expenditures	\$9,211,742	\$9,211,742	\$9,211,742
Equipment	\$13,300	\$0	\$0
Transfer Services	\$2,286,686	\$2,343,853	\$2,402,449
Indirect Costs	(\$119,605)	(\$119,605)	(\$119,605)
Total Expenditures	\$86,909,555	\$88,342,301	\$90,433,089
Excess of Revenues over Expenditures	\$635,693	(\$1,994,459)	(\$2,657,052)
Transfers Out	\$1,336,320	\$140,000	\$140,000
Contributions	\$0	\$0	\$0
Total Sources/Uses	(\$1,336,320)	(\$140,000)	(\$140,000)
Net Increase/Decrease in Fund Balance	(\$700,627)	(\$2,134,459)	(\$2,797,052)
Beginning Fund Balance	\$9,888,744	\$9,188,117	\$7,053,658
Ending Fund Balance	\$9,188,117	\$7,053,658	\$4,256,606

## 2018-2019 Proposed General Fund Budget Narrative

### Other Funds

#### Proposed 2018-2019 Budgets

	Adult Education Fund 11	Child Dev. Fund 12	Cafeteria Fund 13 (FANS)	Deferred Maint. Fund 14	Special Reserve Fund 17	Building Fund 21	Bond Fund 22*	Capital Facilities Fund 25	Special Reserve Fund 40	Self-Insurance Fund 67
Revenue	\$200,944	\$79,285	\$2,157,950	\$272,484	\$15,000	\$0	\$0	\$102,000	\$0	\$2,200
Expenditure	\$275,544	\$78,285	\$2,394,270	\$100,000	\$0	\$54,826	\$346,797	\$117,164	\$0	\$100,000
Excess Over Expenditures	(\$74,600)	\$1,000	(\$236,320)	\$172,484	\$15,000	(\$54,826)	(\$346,797)	(\$15,164)	\$0	(\$97,800)
Transfers In/Out Sources/Uses	\$0	\$0	\$236,320	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$100,000
Net Change	(\$74,600)	\$1,000	\$0	\$172,484	\$1,015,000	(\$54,826)	(\$346,797)	(\$15,164)	\$0	\$2,200
Beginning Fund Balance	\$170,789	\$0	\$40,923	\$1,516,738	\$2,004,862	\$753,385	\$861,167	\$215,367	\$1,007,267	\$159,242
Ending Fund Balance	\$96,189	\$1,000	\$40,923	\$1,689,222	\$3,019,862	\$698,559	\$514,370	\$200,203	\$1,007,267	\$161,442

\*The SACS Form Fund 21 includes both the Building Fund (Fund 21) and the Bond Fund (Fund 22)

# 2018-2019 Proposed General Fund Budget Narrative

## 2018-2019 Proposed General Fund Budget

### OTHER FUNDS

Budgets for all other funds of the District have been presented. All funds are fiscally solvent and maintain appropriate reserves.

#### *Adult Education Fund (Form 11I):*

This fund is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs. The fund is projected to have an ending fund balance of \$96,189.

#### *Cafeteria Enterprise Fund (Form 13I):*

This fund is used to account separately for federal, state, and local resources to operate the food service program. Staff continues to monitor revenues and participation. The ending fund balance is projected to be \$40,923.

#### *Deferred Maintenance Fund (Form 14I):*

This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes. The fund has a projected ending balance of \$1,689,222.

#### *Special Reserve Fund for Other than Capital Outlay Projects (Form 17I):*

On June 14, 2016 the Board approved Resolution 18-2015/2016 establishing Fund 17 – Special Reserve Fund for the specified purpose of setting aside one-time state revenues to reserve against future increases to STRS and PERS district paid employer contributions. The Board also approved the transfer of \$1,000,000 in 2016 and \$1,000,000 in 2017 into Fund 17 from the ending fund balance for that purpose. The proposed budget includes an additional \$1,000,000 transfer of one-time finds to Fund 17. The fund has a projected ending balance of \$3,019,862.

#### *Building Fund (Form 21I Includes):*

This fund is where general obligation bond funds are deposited once they are issued, and where state funds are transferred to from the Fund 35. All of the \$107,000,000 bond issue has been spent. The remaining sources in the fund are from accrued interest and state modernization reimbursements. The Measure G fund is held in Fund 22, For SACS purposes funds 21 and 22 roll up into Fund 21. Fund 21 has projected ending fund balance of \$698,559, the sources of these dollars are from accrued interest and local resources. For budgetary purposes, Fund 22 (Measure G bond proceeds and related interest earnings), is projected to have an ending fund balance of \$861,167 as the Fund 22 budget includes \$107.5 million dollars in approved Measure G projects than will be completed over the course of the next five years. Fund 22 includes the 2017 issuance of \$51 million and a scheduled 2020 issuance.

# 2018-2019 Proposed General Fund Budget Narrative

## *Capital Facilities Fund (Form 25I):*

This fund is used to account for Developer Fees collected and expended for school facilities. The fund is expected to have an ending balance of \$200,203.

## *Special Reserve Fund for Capital Outlay Projects (Form 40I):*

This fund accounts for the revenue realized from the sale of the San Carlos site and for a gift from the George Roth Foundation. The board has designated most of the funds for the modernization of Hamilton Elementary and the Hamilton triangle. The fund is expected to have an ending balance of \$1,007,267.

## *Bond Interest and Redemption Fund (Form 51I):*

This fund is used to collect the property taxes that will be used to redeem the general obligation bonds that were issued to build and modernize NUSD school sites/facilities (see Fund 21).

## *Self-Insurance Fund (Form 67I):*

Since the District carries a policy with a \$25,000 deductible for most losses, it is imperative that the District maintain an adequate reserve in this fund. The fund is expected to have an ending balance of \$161,442.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Estimated Actuals	2018-19 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund	G	
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	GS	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Estimated Actuals	2018-19 Budget
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

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	63,127,018.00	0.00	63,127,018.00	66,394,395.00	0.00	66,394,395.00	5.2%
2) Federal Revenue		8100-8299	29,755.00	3,271,918.00	3,301,673.00	0.00	2,963,114.00	2,963,114.00	-10.3%
3) Other State Revenue		8300-8599	2,528,006.00	4,909,553.00	7,437,559.00	3,894,217.00	4,098,866.00	7,993,083.00	7.5%
4) Other Local Revenue		8600-8799	914,228.00	10,757,855.00	11,672,083.00	786,940.00	9,407,716.00	10,194,656.00	-12.7%
5) TOTAL, REVENUES			66,599,007.00	18,939,326.00	85,538,333.00	71,075,552.00	16,469,696.00	87,545,248.00	2.3%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	32,030,994.00	7,825,414.00	39,856,408.00	31,284,313.00	7,333,228.00	38,617,541.00	-3.1%
2) Classified Salaries		2000-2999	9,207,785.29	3,883,153.00	13,090,938.29	9,128,865.00	3,915,407.00	13,044,272.00	-0.4%
3) Employee Benefits		3000-3999	12,967,514.33	7,071,114.53	20,038,628.86	13,580,565.00	7,650,749.00	21,231,314.00	6.0%
4) Books and Supplies		4000-4999	1,304,550.91	3,321,124.07	4,625,674.98	965,339.00	1,658,966.00	2,624,305.00	-43.3%
5) Services and Other Operating Expenditures		5000-5999	5,086,110.08	5,801,490.05	10,887,600.13	5,164,770.00	4,046,972.00	9,211,742.00	-15.4%
6) Capital Outlay		6000-6999	100,419.00	118,379.00	218,798.00	0.00	13,300.00	13,300.00	-93.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	1,966,296.00	1,966,296.00	0.00	2,286,686.00	2,286,686.00	16.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(535,118.00)	519,487.00	(15,631.00)	(1,120,306.00)	1,000,701.00	(119,605.00)	665.2%
9) TOTAL, EXPENDITURES			60,162,255.61	30,506,457.65	90,668,713.26	59,003,546.00	27,906,009.00	86,909,555.00	-4.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,436,751.39	(11,567,131.65)	(5,130,380.26)	12,072,006.00	(11,436,313.00)	635,693.00	-112.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	73,000.00	0.00	73,000.00	1,336,320.00	0.00	1,336,320.00	1730.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,597,927.00)	9,597,927.00	0.00	(10,504,154.00)	10,504,154.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,670,927.00)	9,597,927.00	(73,000.00)	(11,840,474.00)	10,504,154.00	(1,336,320.00)	1730.6%



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>			(3,234,175.61)	(1,969,204.65)	(5,203,380.26)	231,532.00	(932,159.00)	(700,627.00)	-86.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,745,163.97	4,346,960.58	15,092,124.55	7,510,988.36	2,377,755.93	9,888,744.29	-34.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,745,163.97	4,346,960.58	15,092,124.55	7,510,988.36	2,377,755.93	9,888,744.29	-34.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,745,163.97	4,346,960.58	15,092,124.55	7,510,988.36	2,377,755.93	9,888,744.29	-34.5%
2) Ending Balance, June 30 (E + F1e)			7,510,988.36	2,377,755.93	9,888,744.29	7,742,520.36	1,445,596.93	9,188,117.29	-7.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	26,200.00	0.00	26,200.00	0.00	0.00	0.00	-100.0%
Stores		9712	81,883.85	0.00	81,883.85	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	93,344.11	2,000.70	95,344.81	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,375,755.23	2,375,755.23	0.00	1,445,596.93	1,445,596.93	-39.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	4,587,297.10	0.00	4,587,297.10	5,095,140.11	0.00	5,095,140.11	11.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,722,263.30	0.00	2,722,263.30	2,647,380.25	0.00	2,647,380.25	-2.8%
Unassigned/Unappropriated Amount		9790	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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	21,472,125.35	(5,049,267.06)	16,422,858.29				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	18,636.91	18,636.91				
c) in Revolving Cash Account		9130	26,200.00	0.00	26,200.00				
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	91,603.03	702,266.72	793,869.75				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	81,883.85	0.00	81,883.85				
7) Prepaid Expenditures		9330	93,344.11	2,000.70	95,344.81				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			21,765,156.34	(4,326,362.73)	17,438,793.61				
<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	2,942,096.42	12,463.23	2,954,559.65				
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			2,942,096.42	12,463.23	2,954,559.65				
<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 (G9 + H2) - (I6 + J2)			18,823,059.92	(4,338,825.96)	14,484,233.96				

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>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	24,714,425.00	0.00	24,714,425.00	27,944,426.00	0.00	27,944,426.00	13.1%
Education Protection Account State Aid - Current Year		8012	9,168,018.00	0.00	9,168,018.00	8,311,134.00	0.00	8,311,134.00	-9.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	178,769.00	0.00	178,769.00	178,769.00	0.00	178,769.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	36,451,957.00	0.00	36,451,957.00	37,387,200.00	0.00	37,387,200.00	2.6%
Unsecured Roll Taxes		8042	691,247.00	0.00	691,247.00	691,247.00	0.00	691,247.00	0.0%
Prior Years' Taxes		8043	106,651.00	0.00	106,651.00	106,651.00	0.00	106,651.00	0.0%
Supplemental Taxes		8044	1,928,198.00	0.00	1,928,198.00	1,928,198.00	0.00	1,928,198.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(10,021,584.00)	0.00	(10,021,584.00)	(10,021,584.00)	0.00	(10,021,584.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,241,819.00	0.00	1,241,819.00	1,241,819.00	0.00	1,241,819.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>64,459,500.00</b>	<b>0.00</b>	<b>64,459,500.00</b>	<b>67,767,860.00</b>	<b>0.00</b>	<b>67,767,860.00</b>	<b>5.1%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	(262,484.00)		(262,484.00)	(262,484.00)		(262,484.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,069,998.00)	0.00	(1,069,998.00)	(1,110,981.00)	0.00	(1,110,981.00)	3.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>63,127,018.00</b>	<b>0.00</b>	<b>63,127,018.00</b>	<b>66,394,395.00</b>	<b>0.00</b>	<b>66,394,395.00</b>	<b>5.2%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,330,781.00	1,330,781.00	0.00	1,339,582.00	1,339,582.00	0.7%
Special Education Discretionary Grants		8182	0.00	404,009.00	404,009.00	0.00	501,728.00	501,728.00	24.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		794,913.00	794,913.00		569,591.00	569,591.00	-28.3%
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		186,523.00	186,523.00		135,753.00	135,753.00	-27.2%
Title III, Part A, Immigrant Education Program	4201	8290		39,065.00	39,065.00		17,850.00	17,850.00	-54.3%

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)	
Title III, Part A, English Learner Program	4203	8290		234,681.00	234,681.00		118,148.00	118,148.00	-49.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		42,034.00	42,034.00		45,179.00	45,179.00	7.5%
All Other Federal Revenue	All Other	8290	29,755.00	239,912.00	269,667.00	0.00	235,283.00	235,283.00	-12.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>29,755.00</b>	<b>3,271,918.00</b>	<b>3,301,673.00</b>	<b>0.00</b>	<b>2,963,114.00</b>	<b>2,963,114.00</b>	<b>-10.3%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,369,863.00	0.00	1,369,863.00	2,803,935.00	0.00	2,803,935.00	104.7%
Lottery - Unrestricted and Instructional Materials		8560	1,133,292.00	376,321.00	1,509,613.00	1,090,282.00	358,449.00	1,448,731.00	-4.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		122,358.00	122,358.00		115,947.00	115,947.00	-5.2%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		17,265.00	17,265.00		16,865.00	16,865.00	-2.3%
California Clean Energy Jobs Act	6230	8590		16,057.00	16,057.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		940,042.00	940,042.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	24,851.00	3,437,510.00	3,462,361.00	0.00	3,607,605.00	3,607,605.00	4.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,528,006.00</b>	<b>4,909,553.00</b>	<b>7,437,559.00</b>	<b>3,894,217.00</b>	<b>4,098,866.00</b>	<b>7,993,083.00</b>	<b>7.5%</b>

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>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	4,149,000.00	4,149,000.00	0.00	4,149,000.00	4,149,000.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	300,000.00	0.00	300,000.00	300,000.00	0.00	300,000.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	109,360.00	0.00	109,360.00	109,360.00	0.00	109,360.00	0.0%
Interest		8660	91,400.00	0.00	91,400.00	70,000.00	0.00	70,000.00	-23.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	7,919.00	41,806.00	49,725.00	0.00	33,445.00	33,445.00	-32.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	275,000.00	0.00	275,000.00	200,000.00	0.00	200,000.00	-27.3%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	130,549.00	2,736,132.00	2,866,681.00	107,580.00	1,379,173.00	1,486,753.00	-48.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	27,500.00	27,500.00	0.00	19,600.00	19,600.00	-28.7%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,803,417.00	3,803,417.00		3,826,498.00	3,826,498.00	0.6%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>914,228.00</b>	<b>10,757,855.00</b>	<b>11,672,083.00</b>	<b>786,940.00</b>	<b>9,407,716.00</b>	<b>10,194,656.00</b>	<b>-12.7%</b>
<b>TOTAL, REVENUES</b>			<b>66,599,007.00</b>	<b>18,939,326.00</b>	<b>85,538,333.00</b>	<b>71,075,552.00</b>	<b>16,469,696.00</b>	<b>87,545,248.00</b>	<b>2.3%</b>

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	27,620,525.00	5,620,265.00	33,240,790.00	27,032,347.00	5,282,005.00	32,314,352.00	-2.8%
Certificated Pupil Support Salaries		1200	331,872.00	1,494,705.00	1,826,577.00	413,155.00	1,528,610.00	1,941,765.00	6.3%
Certificated Supervisors' and Administrators' Salaries		1300	3,944,106.00	381,756.00	4,325,862.00	3,705,704.00	299,466.00	4,005,170.00	-7.4%
Other Certificated Salaries		1900	134,491.00	328,688.00	463,179.00	133,107.00	223,147.00	356,254.00	-23.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>32,030,994.00</b>	<b>7,825,414.00</b>	<b>39,856,408.00</b>	<b>31,284,313.00</b>	<b>7,333,228.00</b>	<b>38,617,541.00</b>	<b>-3.1%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	96,193.00	1,572,517.00	1,668,710.00	67,917.00	1,642,502.00	1,710,419.00	2.5%
Classified Support Salaries		2200	4,556,505.29	1,280,032.00	5,836,537.29	4,604,638.00	1,302,662.00	5,907,300.00	1.2%
Classified Supervisors' and Administrators' Salaries		2300	1,112,845.00	373,552.00	1,486,397.00	1,111,714.00	349,397.00	1,461,111.00	-1.7%
Clerical, Technical and Office Salaries		2400	2,791,159.00	196,513.00	2,987,672.00	2,692,914.00	188,974.00	2,881,888.00	-3.5%
Other Classified Salaries		2900	651,083.00	460,539.00	1,111,622.00	651,682.00	431,872.00	1,083,554.00	-2.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>9,207,785.29</b>	<b>3,883,153.00</b>	<b>13,090,938.29</b>	<b>9,128,865.00</b>	<b>3,915,407.00</b>	<b>13,044,272.00</b>	<b>-0.4%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	4,592,517.00	4,277,102.00	8,869,619.00	5,077,609.00	4,552,570.00	9,630,179.00	8.6%
PERS		3201-3202	1,282,311.34	539,061.00	1,821,372.34	1,519,816.00	640,657.00	2,160,473.00	18.6%
OASDI/Medicare/Alternative		3301-3302	1,132,535.82	399,116.53	1,531,652.35	1,137,597.00	397,562.00	1,535,159.00	0.2%
Health and Welfare Benefits		3401-3402	5,025,644.00	1,490,784.00	6,516,428.00	5,112,128.00	1,756,702.00	6,868,830.00	5.4%
Unemployment Insurance		3501-3502	20,998.69	6,552.00	27,550.69	21,419.00	5,766.00	27,185.00	-1.3%
Workers' Compensation		3601-3602	913,507.48	258,499.00	1,172,006.48	711,996.00	197,492.00	909,488.00	-22.4%
OPEB, Allocated		3701-3702	0.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>12,967,514.33</b>	<b>7,071,114.53</b>	<b>20,038,628.86</b>	<b>13,580,565.00</b>	<b>7,650,749.00</b>	<b>21,231,314.00</b>	<b>6.0%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	4,505.00	168,875.00	173,380.00	0.00	856,495.00	856,495.00	394.0%
Books and Other Reference Materials		4200	15,909.00	370,565.07	386,474.07	66,796.00	222,323.00	289,119.00	-25.2%
Materials and Supplies		4300	953,263.91	2,506,684.81	3,459,948.72	837,021.00	522,245.00	1,359,266.00	-60.7%
Noncapitalized Equipment		4400	330,873.00	274,999.19	605,872.19	61,522.00	57,903.00	119,425.00	-80.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,304,550.91</b>	<b>3,321,124.07</b>	<b>4,625,674.98</b>	<b>965,339.00</b>	<b>1,658,966.00</b>	<b>2,624,305.00</b>	<b>-43.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	1,724,448.00	1,724,448.00	0.00	1,484,126.00	1,484,126.00	-13.9%
Travel and Conferences		5200	238,861.00	236,063.96	474,924.96	163,025.00	130,052.00	293,077.00	-38.3%
Dues and Memberships		5300	34,444.00	22,489.00	56,933.00	34,154.00	16,578.00	50,732.00	-10.9%
Insurance		5400 - 5450	463,323.00	2,020.00	465,343.00	477,224.00	0.00	477,224.00	2.6%
Operations and Housekeeping Services		5500	1,327,990.00	3,800.00	1,331,790.00	1,346,104.00	3,800.00	1,349,904.00	1.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	335,009.00	119,965.05	454,974.05	353,160.00	107,769.00	460,929.00	1.3%
Transfers of Direct Costs		5710	(76,217.70)	76,217.70	0.00	(36,765.00)	36,765.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(4,098.00)	0.00	(4,098.00)	(3,700.00)	0.00	(3,700.00)	-9.7%
Professional/Consulting Services and Operating Expenditures		5800	2,614,744.78	3,606,533.34	6,221,278.12	2,657,326.00	2,260,647.00	4,917,973.00	-20.9%
Communications		5900	152,054.00	9,953.00	162,007.00	174,242.00	7,235.00	181,477.00	12.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,086,110.08</b>	<b>5,801,490.05</b>	<b>10,887,600.13</b>	<b>5,164,770.00</b>	<b>4,046,972.00</b>	<b>9,211,742.00</b>	<b>-15.4%</b>

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	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	30,378.00	30,378.00	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	70,419.00	88,001.00	158,420.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	30,000.00	0.00	30,000.00	0.00	13,300.00	13,300.00	-55.7%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>100,419.00</b>	<b>118,379.00</b>	<b>218,798.00</b>	<b>0.00</b>	<b>13,300.00</b>	<b>13,300.00</b>	<b>-93.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	1,966,296.00	1,966,296.00	0.00	2,286,686.00	2,286,686.00	16.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>1,966,296.00</b>	<b>1,966,296.00</b>	<b>0.00</b>	<b>2,286,686.00</b>	<b>2,286,686.00</b>	<b>16.3%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(519,487.00)	519,487.00	0.00	(1,000,701.00)	1,000,701.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(15,631.00)	0.00	(15,631.00)	(119,605.00)	0.00	(119,605.00)	665.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(535,118.00)</b>	<b>519,487.00</b>	<b>(15,631.00)</b>	<b>(1,120,306.00)</b>	<b>1,000,701.00</b>	<b>(119,605.00)</b>	<b>665.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>60,162,255.61</b>	<b>30,506,457.65</b>	<b>90,668,713.26</b>	<b>59,003,546.00</b>	<b>27,906,009.00</b>	<b>86,909,555.00</b>	<b>-4.1%</b>

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>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	73,000.00	0.00	73,000.00	236,320.00	0.00	236,320.00	223.7%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	1,100,000.00	0.00	1,100,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			73,000.00	0.00	73,000.00	1,336,320.00	0.00	1,336,320.00	1730.6%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<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	(9,597,927.00)	9,597,927.00	0.00	(10,504,154.00)	10,504,154.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,597,927.00)	9,597,927.00	0.00	(10,504,154.00)	10,504,154.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(9,670,927.00)	9,597,927.00	(73,000.00)	(11,840,474.00)	10,504,154.00	(1,336,320.00)	1730.6%



Description	Function 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	63,127,018.00	0.00	63,127,018.00	66,394,395.00	0.00	66,394,395.00	5.2%
2) Federal Revenue		8100-8299	29,755.00	3,271,918.00	3,301,673.00	0.00	2,963,114.00	2,963,114.00	-10.3%
3) Other State Revenue		8300-8599	2,528,006.00	4,909,553.00	7,437,559.00	3,894,217.00	4,098,866.00	7,993,083.00	7.5%
4) Other Local Revenue		8600-8799	914,228.00	10,757,855.00	11,672,083.00	786,940.00	9,407,716.00	10,194,656.00	-12.7%
5) TOTAL REVENUES			66,599,007.00	18,939,326.00	85,538,333.00	71,075,552.00	16,469,696.00	87,545,248.00	2.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		37,198,488.20	19,113,392.04	56,311,880.24	36,922,252.00	17,029,920.00	53,952,172.00	-4.2%
2) Instruction - Related Services	2000-2999		8,811,968.93	2,995,490.96	11,807,459.89	8,205,769.00	2,100,668.00	10,306,437.00	-12.7%
3) Pupil Services	3000-3999		3,529,833.31	3,195,267.00	6,725,100.31	3,595,425.00	2,885,732.00	6,481,157.00	-3.6%
4) Ancillary Services	4000-4999		200,774.00	617,979.00	818,753.00	223,886.00	612,727.00	836,613.00	2.2%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,774,198.30	601,296.00	5,375,494.30	4,251,204.00	1,055,795.00	5,306,999.00	-1.3%
8) Plant Services	8000-8999		5,646,992.87	2,016,736.65	7,663,729.52	5,805,010.00	1,934,481.00	7,739,491.00	1.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	1,966,296.00	1,966,296.00	0.00	2,286,686.00	2,286,686.00	16.3%
10) TOTAL EXPENDITURES			60,162,255.61	30,506,457.65	90,668,713.26	59,003,546.00	27,906,009.00	86,909,555.00	-4.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			6,436,751.39	(11,567,131.65)	(5,130,380.26)	12,072,006.00	(11,436,313.00)	635,693.00	-112.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	73,000.00	0.00	73,000.00	1,336,320.00	0.00	1,336,320.00	1730.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,597,927.00)	9,597,927.00	0.00	(10,504,154.00)	10,504,154.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(9,670,927.00)	9,597,927.00	(73,000.00)	(11,840,474.00)	10,504,154.00	(1,336,320.00)	1730.6%

Description	Function 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>			(3,234,175.61)	(1,969,204.65)	(5,203,380.26)	231,532.00	(932,159.00)	(700,627.00)	-86.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,745,163.97	4,346,960.58	15,092,124.55	7,510,988.36	2,377,755.93	9,888,744.29	-34.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,745,163.97	4,346,960.58	15,092,124.55	7,510,988.36	2,377,755.93	9,888,744.29	-34.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,745,163.97	4,346,960.58	15,092,124.55	7,510,988.36	2,377,755.93	9,888,744.29	-34.5%
2) Ending Balance, June 30 (E + F1e)			7,510,988.36	2,377,755.93	9,888,744.29	7,742,520.36	1,445,596.93	9,188,117.29	-7.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	26,200.00	0.00	26,200.00	0.00	0.00	0.00	-100.0%
Stores		9712	81,883.85	0.00	81,883.85	0.00	0.00	0.00	-100.0%
Prepaid Items		9713	93,344.11	2,000.70	95,344.81	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,375,755.23	2,375,755.23	0.00	1,445,596.93	1,445,596.93	-39.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	4,587,297.10	0.00	4,587,297.10	5,095,140.11	0.00	5,095,140.11	11.1%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,722,263.30	0.00	2,722,263.30	2,647,380.25	0.00	2,647,380.25	-2.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
5640	Medi-Cal Billing Option	229,243.76	110,063.76
6230	California Clean Energy Jobs Act	827,508.13	827,508.13
6264	Educator Effectiveness (15-16)	0.76	0.76
6300	Lottery: Instructional Materials	856,760.46	113,324.46
7338	College Readiness Block Grant	67,047.18	47.18
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	30,714.39	30,714.39
9010	Other Restricted Local	364,480.55	363,938.25
Total, Restricted Balance		<u>2,375,755.23</u>	<u>1,445,596.93</u>

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	9,499.00	8,800.00	-7.4%
4) Other Local Revenue		8600-8799	191,453.00	192,144.00	0.4%
5) TOTAL, REVENUES			200,952.00	200,944.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	177,573.00	153,029.00	-13.8%
2) Classified Salaries		2000-2999	6,494.00	0.00	-100.0%
3) Employee Benefits		3000-3999	45,742.00	55,172.00	20.6%
4) Books and Supplies		4000-4999	38,344.00	23,371.00	-39.0%
5) Services and Other Operating Expenditures		5000-5999	42,306.00	31,300.00	-26.0%
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	15,631.00	12,672.00	-18.9%
9) TOTAL, EXPENDITURES			326,090.00	275,544.00	-15.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(125,138.00)	(74,600.00)	-40.4%
<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>			(125,138.00)	(74,600.00)	-40.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	295,927.08	170,789.08	-42.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			295,927.08	170,789.08	-42.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			295,927.08	170,789.08	-42.3%
2) Ending Balance, June 30 (E + F1e)			170,789.08	96,189.08	-43.7%
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			77,476.65	2,876.65	-96.3%
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	93,312.43	93,312.43	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	241,736.92		
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			241,736.92		
<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	102.23		
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			102.23		
<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)			241,634.69		

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%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<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	9,499.00	8,800.00	-7.4%
TOTAL, OTHER STATE REVENUE			9,499.00	8,800.00	-7.4%

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	1,309.00	2,000.00	52.8%
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	190,144.00	190,144.00	0.0%
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>			191,453.00	192,144.00	0.4%
<b>TOTAL, REVENUES</b>			200,952.00	200,944.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	92,682.00	80,000.00	-13.7%
Certificated Pupil Support Salaries		1200	47,561.00	35,699.00	-24.9%
Certificated Supervisors' and Administrators' Salaries		1300	37,330.00	37,330.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>177,573.00</b>	<b>153,029.00</b>	<b>-13.8%</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	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,094.00	0.00	-100.0%
Other Classified Salaries		2900	3,400.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>6,494.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	33,848.00	30,999.00	-8.4%
PERS		3201-3202	56.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	3,498.00	2,999.00	-14.3%
Health and Welfare Benefits		3401-3402	4,191.00	18,209.00	334.5%
Unemployment Insurance		3501-3502	95.00	83.00	-12.6%
Workers' Compensation		3601-3602	4,054.00	2,882.00	-28.9%
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>45,742.00</b>	<b>55,172.00</b>	<b>20.6%</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	25,302.00	5,000.00	-80.2%
Materials and Supplies		4300	3,668.00	11,121.00	203.2%
Noncapitalized Equipment		4400	9,374.00	7,250.00	-22.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>38,344.00</b>	<b>23,371.00</b>	<b>-39.0%</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	11,047.00	4,900.00	-55.6%
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	1,007.00	400.00	-60.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,252.00	26,000.00	-14.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>42,306.00</b>	<b>31,300.00</b>	<b>-26.0%</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	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	15,631.00	12,672.00	-18.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			15,631.00	12,672.00	-18.9%
TOTAL, EXPENDITURES			326,090.00	275,544.00	-15.5%

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	Function 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	9,499.00	8,800.00	-7.4%
4) Other Local Revenue		8600-8799	191,453.00	192,144.00	0.4%
5) TOTAL, REVENUES			200,952.00	200,944.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		181,664.00	142,513.00	-21.6%
2) Instruction - Related Services	2000-2999		51,139.00	49,085.00	-4.0%
3) Pupil Services	3000-3999		77,656.00	71,274.00	-8.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		15,631.00	12,672.00	-18.9%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			326,090.00	275,544.00	-15.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(125,138.00)	(74,600.00)	-40.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(125,138.00)	(74,600.00)	-40.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	295,927.08	170,789.08	-42.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			295,927.08	170,789.08	-42.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			295,927.08	170,789.08	-42.3%
2) Ending Balance, June 30 (E + F1e)			170,789.08	96,189.08	-43.7%
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			77,476.65	2,876.65	-96.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	93,312.43	93,312.43	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
6391	Adult Education Block Grant Program	74,626.86	26.86
9010	Other Restricted Local	2,849.79	2,849.79
Total, Restricted Balance		<u>77,476.65</u>	<u>2,876.65</u>

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	78,285.00	78,285.00	0.0%
4) Other Local Revenue		8600-8799	0.00	1,000.00	New
5) TOTAL, REVENUES			78,285.00	79,285.00	1.3%
<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	78,285.00	78,285.00	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			78,285.00	78,285.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			0.00	1,000.00	New
<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	1,000.00	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	1,000.00	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	1,000.00	New
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	78,156.46		
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			78,156.46		
<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)			78,156.46		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	78,285.00	78,285.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			78,285.00	78,285.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	1,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	1,000.00	New
<b>TOTAL, REVENUES</b>			78,285.00	79,285.00	1.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<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	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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%
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	78,285.00	78,285.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>78,285.00</b>	<b>78,285.00</b>	<b>0.0%</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	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>78,285.00</b>	<b>78,285.00</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		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function 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	78,285.00	78,285.00	0.0%
4) Other Local Revenue		8600-8799	0.00	1,000.00	New
5) TOTAL, REVENUES			78,285.00	79,285.00	1.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		78,285.00	78,285.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			78,285.00	78,285.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			0.00	1,000.00	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	1,000.00	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	1,000.00	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	1,000.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
<hr/>			
Total, Restricted Balance		0.00	0.00

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	1,138,215.00	1,344,091.00	18.1%
3) Other State Revenue		8300-8599	90,902.00	112,859.00	24.2%
4) Other Local Revenue		8600-8799	710,436.00	701,000.00	-1.3%
5) TOTAL, REVENUES			1,939,553.00	2,157,950.00	11.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,061,548.00	1,093,127.00	3.0%
3) Employee Benefits		3000-3999	358,891.00	386,860.00	7.8%
4) Books and Supplies		4000-4999	716,938.00	754,000.00	5.2%
5) Services and Other Operating Expenditures		5000-5999	51,302.00	53,350.00	4.0%
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	106,933.00	New
9) TOTAL, EXPENDITURES			2,188,679.00	2,394,270.00	9.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(249,126.00)	(236,320.00)	-5.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	73,000.00	236,320.00	223.7%
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			73,000.00	236,320.00	223.7%

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>			(176,126.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	217,048.58	40,922.58	-81.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			217,048.58	40,922.58	-81.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			217,048.58	40,922.58	-81.1%
2) Ending Balance, June 30 (E + F1e)			40,922.58	40,922.58	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	800.00	0.00	-100.0%
Stores		9712	12,830.07	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			26,586.57	40,216.64	51.3%
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	705.94	705.94	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	(23,271.69)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	12,830.07		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(9,641.62)		
<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	70.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			70.47		
<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)			(9,712.09)		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	1,138,215.00	1,344,091.00	18.1%
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>1,138,215.00</b>	<b>1,344,091.00</b>	<b>18.1%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	87,814.00	112,859.00	28.5%
All Other State Revenue		8590	3,088.00	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>90,902.00</b>	<b>112,859.00</b>	<b>24.2%</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	705,891.00	701,000.00	-0.7%
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					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,545.00	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>710,436.00</b>	<b>701,000.00</b>	<b>-1.3%</b>
<b>TOTAL, REVENUES</b>			<b>1,939,553.00</b>	<b>2,157,950.00</b>	<b>11.3%</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	813,779.00	841,377.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	137,610.00	137,610.00	0.0%
Clerical, Technical and Office Salaries		2400	110,159.00	114,140.00	3.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,061,548.00</b>	<b>1,093,127.00</b>	<b>3.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	126,700.00	146,513.00	15.6%
OASDI/Medicare/Alternative		3301-3302	76,782.00	76,515.00	-0.3%
Health and Welfare Benefits		3401-3402	130,183.00	144,150.00	10.7%
Unemployment Insurance		3501-3502	563.00	551.00	-2.1%
Workers' Compensation		3601-3602	24,663.00	19,131.00	-22.4%
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>358,891.00</b>	<b>386,860.00</b>	<b>7.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	116,116.00	72,000.00	-38.0%
Noncapitalized Equipment		4400	4,217.00	14,500.00	243.8%
Food		4700	596,605.00	667,500.00	11.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>716,938.00</b>	<b>754,000.00</b>	<b>5.2%</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	9,743.00	6,500.00	-33.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,845.00	9,000.00	-17.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,200.00	5,200.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,898.00	3,500.00	-10.2%
Professional/Consulting Services and Operating Expenditures		5800	19,966.00	27,500.00	37.7%
Communications		5900	1,650.00	1,650.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,302.00	53,350.00	4.0%
<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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	106,933.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	106,933.00	New
TOTAL, EXPENDITURES			2,188,679.00	2,394,270.00	9.4%

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	73,000.00	236,320.00	223.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			73,000.00	236,320.00	223.7%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			73,000.00	236,320.00	223.7%



Description	Function 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	1,138,215.00	1,344,091.00	18.1%
3) Other State Revenue		8300-8599	90,902.00	112,859.00	24.2%
4) Other Local Revenue		8600-8799	710,436.00	701,000.00	-1.3%
5) TOTAL, REVENUES			1,939,553.00	2,157,950.00	11.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,177,834.00	2,278,337.00	4.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	106,933.00	New
8) Plant Services	8000-8999		10,845.00	9,000.00	-17.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,188,679.00	2,394,270.00	9.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(249,126.00)	(236,320.00)	-5.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	73,000.00	236,320.00	223.7%
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			73,000.00	236,320.00	223.7%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(176,126.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	217,048.58	40,922.58	-81.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			217,048.58	40,922.58	-81.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			217,048.58	40,922.58	-81.1%
2) Ending Balance, June 30 (E + F1e)			40,922.58	40,922.58	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	800.00	0.00	-100.0%
Stores		9712	12,830.07	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			26,586.57	40,216.64	51.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	705.94	705.94	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	26,586.43	40,216.50
9010	Other Restricted Local	0.14	0.14
Total, Restricted Balance		<u>26,586.57</u>	<u>40,216.64</u>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	262,484.00	262,484.00	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	10,000.00	New
5) TOTAL, REVENUES			262,484.00	272,484.00	3.8%
<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	80,768.00	0.00	-100.0%
6) Capital Outlay		6000-6999	147,000.00	100,000.00	-32.0%
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			227,768.00	100,000.00	-56.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			34,716.00	172,484.00	396.8%
<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>			34,716.00	172,484.00	396.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,482,022.05	1,516,738.05	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,482,022.05	1,516,738.05	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,482,022.05	1,516,738.05	2.3%
2) Ending Balance, June 30 (E + F1e)			1,516,738.05	1,689,222.05	11.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,516,738.05	1,689,222.05	11.4%
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	1,428,704.79		
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			1,428,704.79		
<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)			1,428,704.79		

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	262,484.00	262,484.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			262,484.00	262,484.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	0.00	10,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	10,000.00	New
TOTAL, REVENUES			262,484.00	272,484.00	3.8%

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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	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	80,768.00	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	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			80,768.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	60,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	87,000.00	100,000.00	14.9%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			147,000.00	100,000.00	-32.0%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			227,768.00	100,000.00	-56.1%

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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	262,484.00	262,484.00	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	10,000.00	New
5) TOTAL, REVENUES			262,484.00	272,484.00	3.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		227,768.00	100,000.00	-56.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			227,768.00	100,000.00	-56.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			34,716.00	172,484.00	396.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			34,716.00	172,484.00	396.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,482,022.05	1,516,738.05	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,482,022.05	1,516,738.05	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,482,022.05	1,516,738.05	2.3%
2) Ending Balance, June 30 (E + F1e)			1,516,738.05	1,689,222.05	11.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,516,738.05	1,689,222.05	11.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00

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	15,000.00	New
5) TOTAL, REVENUES			0.00	15,000.00	New
<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	15,000.00	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	1,000,000.00	New
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	1,000,000.00	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>			0.00	1,015,000.00	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,004,861.90	2,004,861.90	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,004,861.90	2,004,861.90	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,004,861.90	2,004,861.90	0.0%
2) Ending Balance, June 30 (E + F1e)			2,004,861.90	3,019,861.90	50.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	2,004,861.90	3,019,861.90	50.6%
Future Increases STRS/PERS Employer Co	0000	9780		3,019,861.90	
Future Increases STRS/PERS Employer Co	0000	9780	2,004,861.90		
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	2,018,227.24		
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			2,018,227.24		
<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)			2,018,227.24		



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%
Interest		8660	0.00	15,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	15,000.00	New
<b>TOTAL, REVENUES</b>			0.00	15,000.00	New

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	1,000,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,000,000.00	New
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	1,000,000.00	New

Description	Function 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	15,000.00	New
5) TOTAL, REVENUES			0.00	15,000.00	New
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			0.00	15,000.00	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	1,000,000.00	New
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	1,000,000.00	New

Description	Function 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	1,015,000.00	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,004,861.90	2,004,861.90	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,004,861.90	2,004,861.90	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,004,861.90	2,004,861.90	0.0%
2) Ending Balance, June 30 (E + F1e)			2,004,861.90	3,019,861.90	50.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,004,861.90	3,019,861.90	50.6%
Future Increases STRS/PERS Employer Cos	0000	9780		3,019,861.90	
Future Increases STRS/PERS Employer Cos	0000	9780	2,004,861.90		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
<hr/>		<hr/>	
Total, Restricted Balance		0.00	0.00
		<hr/>	

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	1,076,085.00	0.00	-100.0%
5) TOTAL, REVENUES			1,076,085.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	244,330.00	262,019.00	7.2%
3) Employee Benefits		3000-3999	71,850.00	79,904.00	11.2%
4) Books and Supplies		4000-4999	7,219,887.00	9,500.00	-99.9%
5) Services and Other Operating Expenditures		5000-5999	495,739.00	49,200.00	-90.1%
6) Capital Outlay		6000-6999	101,424,505.45	1,000.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			109,456,311.45	401,623.00	-99.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(108,380,226.45)	(401,623.00)	-99.6%
<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	58,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			58,000,000.00	0.00	-100.0%

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>			(50,380,226.45)	(401,623.00)	-99.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,994,778.81	1,614,552.36	-96.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,994,778.81	1,614,552.36	-96.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,994,778.81	1,614,552.36	-96.9%
2) Ending Balance, June 30 (E + F1e)			1,614,552.36	1,212,929.36	-24.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,614,552.36	1,212,929.36	-24.9%
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	49,799,567.42		
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	(0.03)		
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			49,799,567.39		
<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	245.06		
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			245.06		
<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)			49,799,322.33		



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>			0.00	0.00	0.0%
<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>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		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	230,039.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
		8699	846,046.00	0.00	-100.0%
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,076,085.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			1,076,085.00	0.00	-100.0%

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	186,682.00	195,791.00	4.9%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	57,648.00	66,228.00	14.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>244,330.00</b>	<b>262,019.00</b>	<b>7.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	37,805.00	47,325.00	25.2%
OASDI/Medicare/Alternative		3301-3302	18,741.00	17,458.00	-6.8%
Health and Welfare Benefits		3401-3402	9,804.00	10,404.00	6.1%
Unemployment Insurance		3501-3502	122.00	131.00	7.4%
Workers' Compensation		3601-3602	5,378.00	4,586.00	-14.7%
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>71,850.00</b>	<b>79,904.00</b>	<b>11.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	620,660.00	7,000.00	-98.9%
Noncapitalized Equipment		4400	6,599,227.00	2,500.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,219,887.00</b>	<b>9,500.00</b>	<b>-99.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,500.00	5,000.00	-41.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,000.00	0.00	-100.0%
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	200.00	200.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	466,739.00	41,500.00	-91.1%
Communications		5900	5,300.00	2,500.00	-52.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			495,739.00	49,200.00	-90.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	1,363,957.90	0.00	-100.0%
Land Improvements		6170	6,130,654.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	80,785,030.55	1,000.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	13,144,863.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			101,424,505.45	1,000.00	-100.0%
<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>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			109,456,311.45	401,623.00	-99.6%

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%
(a) TOTAL, INTERFUND TRANSFERS IN			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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	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 of Bonds		8951	58,000,000.00	0.00	-100.0%
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%
(c) TOTAL, SOURCES			58,000,000.00	0.00	-100.0%
<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%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			58,000,000.00	0.00	-100.0%

Description	Function 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	1,076,085.00	0.00	-100.0%
5) TOTAL, REVENUES			1,076,085.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		109,456,311.45	401,623.00	-99.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			109,456,311.45	401,623.00	-99.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(108,380,226.45)	(401,623.00)	-99.6%
<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	58,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			58,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(50,380,226.45)	(401,623.00)	-99.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,994,778.81	1,614,552.36	-96.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,994,778.81	1,614,552.36	-96.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,994,778.81	1,614,552.36	-96.9%
2) Ending Balance, June 30 (E + F1e)			1,614,552.36	1,212,929.36	-24.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,614,552.36	1,212,929.36	-24.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
Total, Restricted Balance		0.00	0.00



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	100,000.00	102,000.00	2.0%
5) TOTAL, REVENUES			100,000.00	102,000.00	2.0%
<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	7,259.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	11,150.00	0.00	-100.0%
6) Capital Outlay		6000-6999	118,981.00	117,164.00	-1.5%
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			137,390.00	117,164.00	-14.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(37,390.00)	(15,164.00)	-59.4%
<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>			(37,390.00)	(15,164.00)	-59.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	252,757.49	215,367.49	-14.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			252,757.49	215,367.49	-14.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			252,757.49	215,367.49	-14.8%
2) Ending Balance, June 30 (E + F1e)			215,367.49	200,203.49	-7.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	215,367.49	200,203.49	-7.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	244,938.67		
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			244,938.67		
<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	108.59		
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			108.59		
<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)			244,830.08		

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>			0.00	0.00	0.0%
<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	0.00	2,000.00	New
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	100,000.00	100,000.00	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>			100,000.00	102,000.00	2.0%
<b>TOTAL, REVENUES</b>			100,000.00	102,000.00	2.0%

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>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<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	1,045.00	0.00	-100.0%
Noncapitalized Equipment		4400	6,214.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			7,259.00	0.00	-100.0%

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	11,150.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>11,150.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	16,315.00	16,315.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	102,666.00	100,849.00	-1.8%
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>118,981.00</b>	<b>117,164.00</b>	<b>-1.5%</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>137,390.00</b>	<b>117,164.00</b>	<b>-14.7%</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%
(a) TOTAL, INTERFUND TRANSFERS IN			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) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<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%
(c) TOTAL, SOURCES			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%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function 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	100,000.00	102,000.00	2.0%
5) TOTAL, REVENUES			100,000.00	102,000.00	2.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		137,390.00	117,164.00	-14.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			137,390.00	117,164.00	-14.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(37,390.00)	(15,164.00)	-59.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(37,390.00)	(15,164.00)	-59.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	252,757.49	215,367.49	-14.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			252,757.49	215,367.49	-14.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			252,757.49	215,367.49	-14.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	215,367.49	200,203.49	-7.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
		<hr/>	<hr/>
	Total, Restricted Balance	0.00	0.00

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	4,942.00	0.00	-100.0%
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			4,942.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,942.00)	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>			(4,942.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,012,208.50	1,007,266.50	-0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,012,208.50	1,007,266.50	-0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,012,208.50	1,007,266.50	-0.5%
2) Ending Balance, June 30 (E + F1e)			1,007,266.50	1,007,266.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			321.25	321.25	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,006,945.25	1,006,945.25	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	1,014,182.29		
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			1,014,182.29		
<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	0.01		
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			0.01		
<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)			1,014,182.28		

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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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	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>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

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	4,942.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,942.00</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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,942.00</b>	<b>0.00</b>	<b>-100.0%</b>



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

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%
(c) TOTAL, SOURCES			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%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function 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 (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,942.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,942.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(4,942.00)	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	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,942.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,012,208.50	1,007,266.50	-0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,012,208.50	1,007,266.50	-0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,012,208.50	1,007,266.50	-0.5%
2) Ending Balance, June 30 (E + F1e)			1,007,266.50	1,007,266.50	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			321.25	321.25	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,006,945.25	1,006,945.25	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
9010	Other Restricted Local	321.25	321.25
Total, Restricted Balance		<u>321.25</u>	<u>321.25</u>

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	53,233.00	New
4) Other Local Revenue		8600-8799	0.00	7,731,853.00	New
5) TOTAL, REVENUES			0.00	7,785,086.00	New
<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	7,758,913.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	7,758,913.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	26,173.00	New
<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	26,173.00	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,837,470.96	7,837,470.96	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,837,470.96	7,837,470.96	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,837,470.96	7,837,470.96	0.0%
2) Ending Balance, June 30 (E + F1e)			7,837,470.96	7,863,643.96	0.3%
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			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	7,837,470.96	7,863,643.96	0.3%
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	7,837,470.96		
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			7,837,470.96		
<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)			7,837,470.96		



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	53,233.00	New
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	53,233.00	New
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	7,394,999.00	New
Unsecured Roll		8612	0.00	169,951.00	New
Prior Years' Taxes		8613	0.00	8,970.00	New
Supplemental Taxes		8614	0.00	142,505.00	New
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	0.00	15,428.00	New
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	7,731,853.00	New
<b>TOTAL, REVENUES</b>			0.00	7,785,086.00	New

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	4,365,000.00	New
Bond Interest and Other Service Charges		7434	0.00	3,393,913.00	New
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	7,758,913.00	New
<b>TOTAL, EXPENDITURES</b>			0.00	7,758,913.00	New

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</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function 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	53,233.00	New
4) Other Local Revenue		8600-8799	0.00	7,731,853.00	New
5) TOTAL, REVENUES			0.00	7,785,086.00	New
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	7,758,913.00	New
10) TOTAL, EXPENDITURES			0.00	7,758,913.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	26,173.00	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	26,173.00	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	7,837,470.96	7,837,470.96	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			7,837,470.96	7,837,470.96	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			7,837,470.96	7,837,470.96	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 (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	7,837,470.96	7,863,643.96	0.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
		<hr/>	<hr/>
	Total, Restricted Balance	0.00	0.00

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	13,438.36	13,438.36	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,438.36	13,438.36	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,438.36	13,438.36	0.0%
2) Ending Balance, June 30 (E + F1e)			13,438.36	13,438.36	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	13,438.36	13,438.36	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	13,527.94		
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			13,527.94		
<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)			13,527.94		

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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
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%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function 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 (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			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	Function 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	13,438.36	13,438.36	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			13,438.36	13,438.36	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			13,438.36	13,438.36	0.0%
2) Ending Balance, June 30 (E + F1e)			13,438.36	13,438.36	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	13,438.36	13,438.36	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00

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	2,200.00	New
5) TOTAL, REVENUES			0.00	2,200.00	New
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	82,000.00	100,000.00	22.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			82,000.00	100,000.00	22.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(82,000.00)	(97,800.00)	19.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	100,000.00	New
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	100,000.00	New

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(82,000.00)	2,200.00	-102.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	241,242.39	159,242.39	-34.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			241,242.39	159,242.39	-34.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			241,242.39	159,242.39	-34.0%
2) Ending Net Position, June 30 (E + F1e)			159,242.39	161,442.39	1.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	159,242.39	161,442.39	1.4%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	475,466.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			475,466.63		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	200,000.00		
7) TOTAL, LIABILITIES			200,000.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			275,466.63		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	2,200.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	2,200.00	New
<b>TOTAL, REVENUES</b>			0.00	2,200.00	New

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	82,000.00	100,000.00	22.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>82,000.00</b>	<b>100,000.00</b>	<b>22.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>82,000.00</b>	<b>100,000.00</b>	<b>22.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	100,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	100,000.00	New
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	100,000.00	New

Description	Function 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	2,200.00	New
5) TOTAL, REVENUES			0.00	2,200.00	New
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		82,000.00	100,000.00	22.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			82,000.00	100,000.00	22.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>					
			(82,000.00)	(97,800.00)	19.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	100,000.00	New
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	100,000.00	New

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(82,000.00)	2,200.00	-102.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	241,242.39	159,242.39	-34.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			241,242.39	159,242.39	-34.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			241,242.39	159,242.39	-34.0%
2) Ending Net Position, June 30 (E + F1e)			159,242.39	161,442.39	1.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	159,242.39	161,442.39	1.4%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
	Total, Restricted Net Position	0.00	0.00

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)	7,280.05	7,280.05	7,322.84	7,210.68	7,210.68	7,280.05
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	7,280.05	7,280.05	7,322.84	7,210.68	7,210.68	7,280.05
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	65.27	65.27	67.72	57.71	51.71	53.60
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	65.27	65.27	67.72	57.71	51.71	53.60
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	7,345.32	7,345.32	7,390.56	7,268.39	7,262.39	7,333.65
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	8,431,737.00		8,431,737.00			8,431,737.00
Work in Progress	1,982,049.00		1,982,049.00			1,982,049.00
Total capital assets not being depreciated	10,413,786.00	0.00	10,413,786.00	0.00	0.00	10,413,786.00
Capital assets being depreciated:						
Land Improvements	33,464,353.00		33,464,353.00			33,464,353.00
Buildings	181,491,113.00		181,491,113.00			181,491,113.00
Equipment	9,165,525.00		9,165,525.00			9,165,525.00
Total capital assets being depreciated	224,120,991.00	0.00	224,120,991.00	0.00	0.00	224,120,991.00
Accumulated Depreciation for:						
Land Improvements	(22,984,625.00)		(22,984,625.00)			(22,984,625.00)
Buildings	(96,495,919.00)	(3,791,960.00)	(100,287,879.00)			(100,287,879.00)
Equipment	(5,941,952.00)		(5,941,952.00)			(5,941,952.00)
Total accumulated depreciation	(125,422,496.00)	(3,791,960.00)	(129,214,456.00)	0.00	0.00	(129,214,456.00)
Total capital assets being depreciated, net	98,698,495.00	(3,791,960.00)	94,906,535.00	0.00	0.00	94,906,535.00
Governmental activity capital assets, net	109,112,281.00	(3,791,960.00)	105,320,321.00	0.00	0.00	105,320,321.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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.

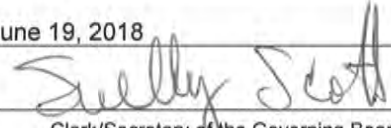
Budget available for inspection at:

Public Hearing:

Place: NUSD 1015 Seventh St. Novato CA  
Date: June 08, 2018

Place: NUSD 1015 Seventh St. Novato CA  
Date: June 12, 2018  
Time: 07:00 PM

Adoption Date: June 19, 2018

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

Contact person for additional information on the budget reports:

Name: Nancy Walker

Telephone: 415.493.4219

Title: Director, Fiscal Services

E-mail: nwalker@nUSD.org

### Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?</li> </ul>		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>	X	
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		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:		X
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> </ul>		X
		<ul style="list-style-type: none"> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>		X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?</li> </ul>		X
		<ul style="list-style-type: none"> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>	Jun 19, 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	



<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
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:

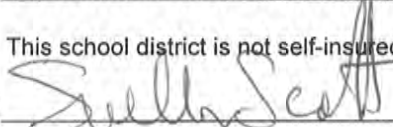
( ) Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

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

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

\_\_\_\_\_  
Marin Schools Insurance Authority (MSIA)

( ) 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 19, 2018

For additional information on this certification, please contact:

Name: Nancy Walker

Title: Director Fiscal Services

Telephone: 415-493-4219

E-mail: nwalker@nUSD.org

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	39,856,408.00	301	6,650.00	303	39,849,758.00	305	1,003,624.00		307	38,846,134.00	309
2000 - Classified Salaries	13,090,938.29	311	48,809.00	313	13,042,129.29	315	1,911,087.29		317	11,131,042.00	319
3000 - Employee Benefits	20,038,628.86	321	118,709.00	323	19,919,919.86	325	1,067,989.02		327	18,851,930.84	329
4000 - Books, Supplies Equip Replace. (6500)	4,655,674.98	331	195.00	333	4,655,479.98	335	886,600.00		337	3,768,879.98	339
5000 - Services... & 7300 - Indirect Costs	10,871,969.13	341	5,001.00	343	10,866,968.13	345	3,597,263.00		347	7,269,705.13	349
TOTAL					88,334,255.26	365			TOTAL	79,867,691.95	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			58.24%
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)	55.00%
2. Percentage spent by this district (Part II, Line 15)	58.24%
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).	79,867,691.95
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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



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	38,617,541.00	301	5,300.00	303	38,612,241.00	305	1,104,581.00		307	37,507,660.00	309
2000 - Classified Salaries	13,044,272.00	311	48,871.00	313	12,995,401.00	315	1,915,002.00		317	11,080,399.00	319
3000 - Employee Benefits	21,231,314.00	321	119,505.00	323	21,111,809.00	325	1,180,942.00		327	19,930,867.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,637,605.00	331	0.00	333	2,637,605.00	335	1,330,474.00		337	1,307,131.00	339
5000 - Services... & 7300 - Indirect Costs	9,092,137.00	341	0.00	343	9,092,137.00	345	3,169,387.00		347	5,922,750.00	349
TOTAL					84,449,193.00	365			TOTAL	75,748,807.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			62.04%
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)	55.00%
2. Percentage spent by this district (Part II, Line 15)	62.04%
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).	75,748,807.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	121,295,000.00		121,295,000.00		3,660,000.00	117,635,000.00	10,735,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	10,470,500.00	2,796,704.00	13,267,204.00			13,267,204.00	
Net Pension Liability	60,585,951.00	15,248,254.00	75,834,205.00			75,834,205.00	
Total/Net OPEB Liability	219.00	110,895.00	111,114.00			111,114.00	
Compensated Absences Payable	574,829.85	0.15	574,830.00			574,830.00	
Governmental activities long-term liabilities	192,926,499.85	18,155,853.15	211,082,353.00	0.00	3,660,000.00	207,422,353.00	10,735,000.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	90,741,713.26
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,453,020.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	218,798.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	73,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	8,010.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
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)				299,808.00
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	249,126.00
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)				87,238,011.26



<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)		7,345.32
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,876.68
<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.)	80,985,225.56	10,958.21
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)	80,985,225.56	10,958.21
B. Required effort (Line A.2 times 90%)	72,886,703.00	9,862.39
C. Current year expenditures (Line I.E and Line II.B)	87,238,011.26	11,876.68
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%

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

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

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 3,228,114.00
- 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) 69,657,861.15

**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) 4.63%

**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)	2,850,920.30
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,523,305.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	27,470.00
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)	349,845.69
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)	4,751,540.99
9. Carry-Forward Adjustment (Part IV, Line F)	(85,262.54)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,666,278.45

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	54,685,560.24
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,807,459.89
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	6,515,841.31
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	818,753.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	926,263.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	47,931.00
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)	15,236.00
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)	7,206,216.83
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)	310,459.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	78,285.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,188,679.00
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)	84,600,684.27

**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) 5.62%

**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) 5.52%

**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>4,751,540.99</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>525,556.14</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.54%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.54%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.75%) times Part III, Line B18); zero if positive	<u>(255,787.62)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(255,787.62)</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>5.31%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-127,893.81) is applied to the current year calculation and the remainder (\$-127,893.81) is deferred to one or more future years:	<u>5.47%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-85,262.54) is applied to the current year calculation and the remainder (\$-170,525.08) is deferred to one or more future years:	<u>5.52%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</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>(85,262.54)</u>

Approved indirect cost rate: 6.54%  
Highest rate used in any program: 6.75%

Note: In one or more resources, the rate used is greater than the approved rate.

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	753,394.00	41,519.00	5.51%
01	3550	40,033.00	2,001.00	5.00%
01	4035	176,125.00	10,398.00	5.90%
01	6010	116,532.00	5,826.00	5.00%
01	6500	8,618,645.00	410,860.00	4.77%
01	6690	16,173.00	1,092.00	6.75%
01	9010	6,511,944.00	47,791.00	0.73%
11	6391	300,960.00	15,631.00	5.19%

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	3,550,908.10		1,049,963.46	4,600,871.56
2. State Lottery Revenue	8560	1,133,292.00		376,321.00	1,509,613.00
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)		4,684,200.10	0.00	1,426,284.46	6,110,484.56
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	375,639.00			375,639.00
2. Classified Salaries	2000-2999	451,688.00			451,688.00
3. Employee Benefits	3000-3999	280,496.00			280,496.00
4. Books and Supplies	4000-4999	0.00		569,524.00	569,524.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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 )		1,107,823.00	0.00	569,524.00	1,677,347.00
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	3,576,377.10	0.00	856,760.46	4,433,137.56
<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.

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	66,394,395.00	1.80%	67,592,596.00	2.11%	69,020,791.00
2. Federal Revenues	8100-8299	0.00	0.00%	20,000.00	0.00%	20,000.00
3. Other State Revenues	8300-8599	3,894,217.00	-62.90%	1,444,775.00	0.00%	1,444,775.00
4. Other Local Revenues	8600-8799	786,940.00	6.72%	839,840.00	0.00%	839,840.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(10,504,154.00)	5.00%	(11,029,362.00)	5.00%	(11,580,830.00)
<b>6. Total (Sum lines A1 thru A5c)</b>		<b>60,571,398.00</b>	<b>-2.81%</b>	<b>58,867,849.00</b>	<b>1.49%</b>	<b>59,744,576.00</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				31,284,313.00		31,623,578.00
b. Step & Column Adjustment				469,265.00		474,354.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(130,000.00)		(130,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,284,313.00	1.08%	31,623,578.00	1.09%	31,967,932.00
2. Classified Salaries						
a. Base Salaries				9,128,865.00		9,311,442.00
b. Step & Column Adjustment				182,577.00		186,229.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,128,865.00	2.00%	9,311,442.00	2.00%	9,497,671.00
3. Employee Benefits	3000-3999	13,580,565.00	9.51%	14,872,754.00	6.46%	15,834,268.00
4. Books and Supplies	4000-4999	965,339.00	3.36%	997,774.00	3.23%	1,030,003.00
5. Services and Other Operating Expenditures	5000-5999	5,164,770.00	0.00%	5,164,770.00	0.00%	5,164,770.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,120,306.00)	0.00%	(1,120,306.00)	0.00%	(1,120,306.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,336,320.00	-89.52%	140,000.00	0.00%	140,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
<b>11. Total (Sum lines B1 thru B10)</b>		<b>60,339,866.00</b>	<b>1.08%</b>	<b>60,990,012.00</b>	<b>2.50%</b>	<b>62,514,338.00</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		231,532.00		(2,122,163.00)		(2,769,762.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,510,988.36		7,742,520.36		5,620,357.36
2. Ending Fund Balance (Sum lines C and D1)		7,742,520.36		5,620,357.36		2,850,595.36
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	5,095,140.11		2,965,887.36		133,402.36
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,647,380.25		2,654,470.00		2,717,193.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,742,520.36		5,620,357.36		2,850,595.36



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	2,647,380.25		2,654,470.00		2,717,193.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		2,647,380.25		2,654,470.00		2,717,193.00
<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.						
Please see attached MYP Assumptions						

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%	
2. Federal Revenues	8100-8299	2,963,114.00	0.00%	2,963,114.00	0.00%	2,963,114.00
3. Other State Revenues	8300-8599	4,098,866.00	-0.47%	4,079,801.00	0.00%	4,079,801.00
4. Other Local Revenues	8600-8799	9,407,716.00	0.00%	9,407,716.00	0.00%	9,407,716.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	10,504,154.00	5.00%	11,029,362.00	5.00%	11,580,830.00
6. Total (Sum lines A1 thru A5c)		26,973,850.00	1.88%	27,479,993.00	2.01%	28,031,461.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				7,333,228.00		7,368,226.00
b. Step & Column Adjustment				109,998.00		110,523.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(75,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,333,228.00	0.48%	7,368,226.00	1.50%	7,478,749.00
2. Classified Salaries						
a. Base Salaries				3,915,407.00		3,993,715.00
b. Step & Column Adjustment				78,308.00		79,874.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,915,407.00	2.00%	3,993,715.00	2.00%	4,073,589.00
3. Employee Benefits	3000-3999	7,650,749.00	4.70%	8,010,145.00	3.96%	8,327,614.00
4. Books and Supplies	4000-4999	1,658,966.00	-56.08%	728,677.00	0.00%	728,677.00
5. Services and Other Operating Expenditures	5000-5999	4,046,972.00	0.00%	4,046,972.00	0.00%	4,046,972.00
6. Capital Outlay	6000-6999	13,300.00	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,286,686.00	2.50%	2,343,853.00	2.50%	2,402,449.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,000,701.00	0.00%	1,000,701.00	0.00%	1,000,701.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	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)		27,906,009.00	-1.48%	27,492,289.00	2.06%	28,058,751.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(932,159.00)		(12,296.00)		(27,290.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,377,755.93		1,445,596.93		1,433,300.93
2. Ending Fund Balance (Sum lines C and D1)		1,445,596.93		1,433,300.93		1,406,010.93
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,445,596.93		1,433,300.93		1,406,010.93
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		1,445,596.93		1,433,300.93		1,406,010.93
(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>						
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.						
Please see attached MYP assumptions						

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	66,394,395.00	1.80%	67,592,596.00	2.11%	69,020,791.00
2. Federal Revenues	8100-8299	2,963,114.00	0.67%	2,983,114.00	0.00%	2,983,114.00
3. Other State Revenues	8300-8599	7,993,083.00	-30.88%	5,524,576.00	0.00%	5,524,576.00
4. Other Local Revenues	8600-8799	10,194,656.00	0.52%	10,247,556.00	0.00%	10,247,556.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		87,545,248.00	-1.37%	86,347,842.00	1.65%	87,776,037.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				38,617,541.00		38,991,804.00
b. Step & Column Adjustment				579,263.00		584,877.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(205,000.00)		(130,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,617,541.00	0.97%	38,991,804.00	1.17%	39,446,681.00
2. Classified Salaries						
a. Base Salaries				13,044,272.00		13,305,157.00
b. Step & Column Adjustment				260,885.00		266,103.00
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	13,044,272.00	2.00%	13,305,157.00	2.00%	13,571,260.00
3. Employee Benefits	3000-3999	21,231,314.00	7.78%	22,882,899.00	5.59%	24,161,882.00
4. Books and Supplies	4000-4999	2,624,305.00	-34.21%	1,726,451.00	1.87%	1,758,680.00
5. Services and Other Operating Expenditures	5000-5999	9,211,742.00	0.00%	9,211,742.00	0.00%	9,211,742.00
6. Capital Outlay	6000-6999	13,300.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,286,686.00	2.50%	2,343,853.00	2.50%	2,402,449.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(119,605.00)	0.00%	(119,605.00)	0.00%	(119,605.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,336,320.00	-89.52%	140,000.00	0.00%	140,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		88,245,875.00	0.27%	88,482,301.00	2.36%	90,573,089.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(700,627.00)		(2,134,459.00)		(2,797,052.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,888,744.29		9,188,117.29		7,053,658.29
2. Ending Fund Balance (Sum lines C and D1)		9,188,117.29		7,053,658.29		4,256,606.29
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,445,596.93		1,433,300.93		1,406,010.93
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	5,095,140.11		2,965,887.36		133,402.36
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,647,380.25		2,654,470.00		2,717,193.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,188,117.29		7,053,658.29		4,256,606.29

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	2,647,380.25		2,654,470.00		2,717,193.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,647,380.25		2,654,470.00		2,717,193.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
<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)						
		7,210.68		7,152.95		7,033.65
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		88,245,875.00		88,482,301.00		90,573,089.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		88,245,875.00		88,482,301.00		90,573,089.00
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)		2,647,376.25		2,654,469.03		2,717,192.67
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)		2,647,376.25		2,654,469.03		2,717,192.67
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(4,098.00)	0.00	(15,631.00)				
Other Sources/Uses Detail					0.00	73,000.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	15,631.00	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	3,898.00	0.00	0.00	0.00				
Other Sources/Uses Detail					73,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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	200.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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>4,098.00</b>	<b>(4,098.00)</b>	<b>15,631.00</b>	<b>(15,631.00)</b>	<b>73,000.00</b>	<b>73,000.00</b>	<b>0.00</b>	<b>0.00</b>

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				
01 GENERAL FUND								
Expenditure Detail	0.00	(3,700.00)	0.00	(119,605.00)				
Other Sources/Uses Detail					0.00	1,336,320.00		
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	12,672.00	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	3,500.00	0.00	106,933.00	0.00				
Other Sources/Uses Detail					236,320.00	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					1,000,000.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	200.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								



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					100,000.00	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>3,700.00</b>	<b>(3,700.00)</b>	<b>119,605.00</b>	<b>(119,605.00)</b>	<b>1,336,320.00</b>	<b>1,336,320.00</b>		

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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	7,468	7,467		
Charter School				
<b>Total ADA</b>	<b>7,468</b>	<b>7,467</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2016-17)				
District Regular	7,421	7,411		
Charter School				
<b>Total ADA</b>	<b>7,421</b>	<b>7,411</b>	<b>0.1%</b>	<b>Met</b>
First Prior Year (2017-18)				
District Regular	7,313	7,323		
Charter School		0		
<b>Total ADA</b>	<b>7,313</b>	<b>7,323</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2018-19)				
District Regular	7,280			
Charter School	0			
<b>Total ADA</b>	<b>7,280</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	7,679	7,704		
Charter School				
<b>Total Enrollment</b>	<b>7,679</b>	<b>7,704</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2016-17)				
District Regular	7,577	7,599		
Charter School				
<b>Total Enrollment</b>	<b>7,577</b>	<b>7,599</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2017-18)				
District Regular	7,535	7,595		
Charter School				
<b>Total Enrollment</b>	<b>7,535</b>	<b>7,595</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2018-19)				
District Regular	7,484			
Charter School				
<b>Total Enrollment</b>	<b>7,484</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 years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	7,421	7,704	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>7,421</b>	<b>7,704</b>	<b>96.3%</b>
Second Prior Year (2016-17)			
District Regular	7,332	7,599	
Charter School			
<b>Total ADA/Enrollment</b>	<b>7,332</b>	<b>7,599</b>	<b>96.5%</b>
First Prior Year (2017-18)			
District Regular	7,280	7,595	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>7,280</b>	<b>7,595</b>	<b>95.9%</b>
Historical Average Ratio:			96.2%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>96.7%</b>

**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	7,211	7,484		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>7,211</b>	<b>7,484</b>	<b>96.4%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	7,153	7,424		
Charter School				
<b>Total ADA/Enrollment</b>	<b>7,153</b>	<b>7,424</b>	<b>96.3%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	7,037	7,300		
Charter School				
<b>Total ADA/Enrollment</b>	<b>7,037</b>	<b>7,300</b>	<b>96.4%</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)

**4. CRITERION: LCFF Revenue**

**STANDARD:** Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's 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: LCFF Revenue

**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.

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level?

Yes

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)	66,656,879.00	67,855,080.00	69,283,275.00
<b>Step 1 - Change in Population</b>			
a. ADA (Funded) (Form A, lines A6 and C4)	7,390.56	7,333.65	7,210.66
b. Prior Year ADA (Funded)	7,390.56	7,333.65	7,268.39
c. Difference (Step 1a minus Step 1b)	(56.91)	(65.26)	(57.73)
d. Percent Change Due to Population (Step 1c divided by Step 1b)	-0.77%	-0.89%	-0.79%
<b>Step 2 - Change in Funding Level</b>			
a. Prior Year LCFF Funding	63,389,502.00	66,656,879.00	67,855,080.00
b1. COLA percentage (if district is at target)	3.00%	2.57%	2.67%
b2. COLA amount (proxy for purposes of this criterion)	1,901,685.06	1,713,081.79	1,811,730.64
c. Gap Funding (if district is not at target)	1,854,237.94		
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	3,755,923.00	1,713,081.79	1,811,730.64
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	5.93%	2.57%	2.67%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)</b>	5.16%	1.68%	1.88%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>	<b>4.16% to 6.16%</b>	<b>.68% to 2.68%</b>	<b>.88% to 2.88%</b>

**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)	30,577,057.00	31,512,300.00	31,512,300.00	31,512,300.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

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

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (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)	64,459,500.00	67,767,860.00	69,015,528.00	70,494,037.00
District's Projected Change in LCFF Revenue:		5.13%	1.84%	2.14%
<b>LCFF Revenue Standard:</b>		<b>4.16% to 6.16%</b>	<b>.68% to 2.68%</b>	<b>.88% to 2.88%</b>
<b>Status:</b>		Met	Met	Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

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

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	48,954,829.85	56,210,158.23	87.1%
Second Prior Year (2016-17)	52,450,845.82	58,629,541.32	89.5%
First Prior Year (2017-18)	54,206,293.62	60,162,255.61	90.1%
Historical Average Ratio:			88.9%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	<b>85.9% to 91.9%</b>	<b>85.9% to 91.9%</b>	<b>85.9% to 91.9%</b>

**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)	53,993,743.00	59,003,546.00	91.5%	Met
1st Subsequent Year (2019-20)	55,807,774.00	60,850,012.00	91.7%	Met
2nd Subsequent Year (2020-21)	57,299,871.00	62,374,338.00	91.9%	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (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):	5.16%	1.68%	1.88%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-4.84% to 15.16%</b>	<b>-8.32% to 11.68%</b>	<b>-8.12% to 11.88%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.16% to 10.16%	-3.32% to 6.68%	-3.12% to 6.88%

**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)	3,301,673.00		
Budget Year (2018-19)	2,963,114.00	-10.25%	Yes
1st Subsequent Year (2019-20)	2,983,114.00	0.67%	No
2nd Subsequent Year (2020-21)	2,983,114.00	0.00%	No

**Explanation:**  
(required if Yes)

The decrease of \$338,559 in federal revenues is attributed to the following: the 2017-18 budget includes \$262,438 in deferred revenues (Title I, II and II carryover), decrease of \$147,509 or 11.8% in projected Title I and Title II funding due to the uncertainty surrounding the federal budget/current administration, decrease of \$35,132 in projected MAA/Medi-CAL funding and a projected increase of \$106,520 in Special Education-IDEA funding.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2017-18)	7,437,559.00		
Budget Year (2018-19)	7,993,083.00	7.47%	No
1st Subsequent Year (2019-20)	5,524,576.00	-30.88%	Yes
2nd Subsequent Year (2020-21)	5,524,576.00	0.00%	No

**Explanation:**  
(required if Yes)

The increase of \$555,524 is attributed to: removal of 2017-18 one-time mandate funding and the inclusion of 2018-19 one-time mandate funding, increase of \$1,425,351, removal of one-time CTE grant \$940,042, removal of Prop 39 grant \$16,057, decrease of \$52,161 lottery and Mandate Block grant due to declining ADA, \$190,910 to reflect the required accounting entry for STRS on-behalf, decrease of \$20,815 Special Ed Mental Health funding, decrease of \$24,851 prior year testing, and other adjustments totaling \$6,811.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2017-18)	11,672,083.00		
Budget Year (2018-19)	10,194,656.00	-12.66%	Yes
1st Subsequent Year (2019-20)	10,247,556.00	0.52%	No
2nd Subsequent Year (2020-21)	10,247,556.00	0.00%	No

**Explanation:**  
(required if Yes)

Removal of one-time local grants/donations. Donations are recognized as received.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2017-18)	4,625,674.98		
Budget Year (2018-19)	2,624,305.00	-43.27%	Yes
1st Subsequent Year (2019-20)	1,726,451.00	-34.21%	Yes
2nd Subsequent Year (2020-21)	1,758,680.00	1.87%	No

**Explanation:**  
(required if Yes)

Removal of one-time site/department carryover, one-time grants and one-time costs.



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

First Prior Year (2017-18)	10,887,600.13		
Budget Year (2018-19)	9,211,742.00	-15.39%	Yes
1st Subsequent Year (2019-20)	9,211,742.00	0.00%	No
2nd Subsequent Year (2020-21)	9,211,742.00	0.00%	No

**Explanation:**  
(required if Yes)

Removal of costs funded by local donations and one-time grants, one-time costs, legal fees, settlements and board approved BAC recommendations.

**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)	22,411,315.00		
Budget Year (2018-19)	21,150,853.00	-5.62%	Not Met
1st Subsequent Year (2019-20)	18,755,246.00	-11.33%	Not Met
2nd Subsequent Year (2020-21)	18,755,246.00	0.00%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2017-18)	15,513,275.11		
Budget Year (2018-19)	11,836,047.00	-23.70%	Not Met
1st Subsequent Year (2019-20)	10,938,193.00	-7.59%	Met
2nd Subsequent Year (2020-21)	10,970,422.00	0.29%	Met

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

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

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

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

The decrease of \$338,559 in federal revenues is attributed to the following: the 2017-18 budget includes \$262,438 in deferred revenues (Title I, II and III carryover), decrease of \$147,509 or 11.8% in projected Title I and Title II funding due to the uncertainty surrounding the federal budget/current administration, decrease of \$35,132 in projected MAA/Medi-CAL funding and a projected increase of \$106,520 in Special Education-IDEA funding.

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

The increase of \$555,524 is attributed to: removal of 2017-18 one-time mandate funding and the inclusion of 2018-19 one-time mandate funding, increase of \$1,425,351, removal of one-time CTE grant \$940,042, removal of Prop 39 grant \$16,057, decrease of \$52,161 lottery and Mandate Block grant due to declining ADA, \$190,910 to reflect the required accounting entry for STRS on-behalf, decrease of \$20,815 Special Ed Mental Health funding, decrease of \$24,851 prior year testing, and other adjustments totaling \$6,811.

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

Removal of one-time local grants/donations. Donations are recognized 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.

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

Removal of one-time site/department carryover, one-time grants and one-time costs.

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

Removal of costs funded by local donations and one-time grants, one-time costs, legal fees, settlements and board approved BAC recommendations.

**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?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	88,245,875.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	88,245,875.00	2,647,376.25	2,057,894.00	N/A

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	88,245,875.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited <sup>1</sup> for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	88,245,875.00	2,647,376.25	1,442,960.00	1,442,960.00

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%
1,764,917.50	1,764,917.50

e. OMMA/RMA Contribution

Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
2,057,894.00	Met

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

4. Required Minimum Contribution

1,764,917.50
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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)	2,454,041.00	2,590,301.00	2,722,263.30
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,042,074.11	1,570.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	5,496,115.11	2,591,871.00	2,722,263.30
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	81,801,355.74	86,343,345.30	90,741,713.26
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)	81,801,355.74	86,343,345.30	90,741,713.26
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	6.7%	3.0%	3.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>2.2%</b>	<b>1.0%</b>	<b>1.0%</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)	1,333,423.36	57,649,271.21	N/A	Met
Second Prior Year (2016-17)	(2,011,229.23)	60,162,981.79	3.3%	Not Met
First Prior Year (2017-18)	(3,234,175.61)	60,235,255.61	5.4%	Not Met
Budget Year (2018-19) (Information only)	231,532.00	60,339,866.00		

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

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

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

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

Deficit spending is primarily due to increased STRS/PERS costs, declining enrollment and relatively flat funding in the out years. In 2017-18, a Budget Advisory Committee was established, the board of trustees approved \$1.5M in BAC recommendations. The 2018-19 budget includes \$500K in savings, staffing closer to contract as we continue to decline in enrollment. Staff will continue to monitor the budget and MYP's to ensure fiscal solvency. The board approved an efficiency study on the Special Ed. program and convening a committee to review elementary school size.

**9. CRITERION: Fund Balance**

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

Percentage Level <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)	9,066,418.00	11,422,969.84	N/A	Met
Second Prior Year (2016-17)	12,624,169.84	12,756,393.20	N/A	Met
First Prior Year (2017-18)	9,640,744.83	10,745,163.97	N/A	Met
Budget Year (2018-19) (Information only)	7,510,988.36			

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

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

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

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

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

**10. CRITERION: Reserves**

STANDARD: Available 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.)	7,211	7,153	7,034
<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): \_\_\_\_\_

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

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

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

	Budget Year (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)	88,245,875.00	88,482,301.00	90,573,089.00
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)	88,245,875.00	88,482,301.00	90,573,089.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,647,376.25	2,654,469.03	2,717,192.67
6. Reserve Standard - by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>2,647,376.25</b>	<b>2,654,469.03</b>	<b>2,717,192.67</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (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)	2,647,380.25	2,654,470.00	2,717,193.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	2,647,380.25	2,654,470.00	2,717,193.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>2,647,376.25</b>	<b>2,654,469.03</b>	<b>2,717,192.67</b>
Status:	Met	Met	Met

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

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

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

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

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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:



**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2017-18)	(9,597,927.00)			
Budget Year (2018-19)	(10,504,154.00)	906,227.00	9.4%	Met
1st Subsequent Year (2019-20)	(11,029,362.00)	525,208.00	5.0%	Met
2nd Subsequent Year (2020-21)	(11,580,830.00)	551,468.00	5.0%	Met
<b>1b. Transfers In, 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
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2017-18)	73,000.00			
Budget Year (2018-19)	1,336,320.00	1,263,320.00	1730.6%	Not Met
1st Subsequent Year (2019-20)	140,000.00	(1,196,320.00)	-89.5%	Not Met
2nd Subsequent Year (2020-21)	140,000.00	0.00	0.0%	Met

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

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

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

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

1a. 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. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

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

FY 2018-19, transfers out include: transfer of \$1M in one-time funds to Fund 17-Reserve for future PERS/STRS increases, transfer fo \$236,320 to the FANS Fund 13 and \$100K to the Self Insurance Fund 67.

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

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

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**S6. Long-term Commitments**

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

- Does your district have long-term (multiyear) commitments?   
(If No, skip item 2 and Sections S6B and S6C)
- 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	24	Fund 51	7439	117,635,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01	2xxx	574,830

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

Self Insurance Program/Prop/Liab		Fund 67		200,000
<b>TOTAL:</b>				118,409,830

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	7,652,410	16,058,100	15,044,231	12,411,181
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Self Insurance Program/Prop/Liab				
Total Annual Payments:	7,652,410	16,058,100	15,044,231	12,411,181
<b>Has total annual payment increased over prior year (2017-18)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

Terms of GOB repayment. GOB payments are paid by the property taxpayers that reside within the City of Novato.

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

---

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

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	0

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

1,413,359.00
1,413,359.00
0.00
Actuarial
November 2017

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)
a.	175,671.00	175,671.00	175,671.00
b.	100,000.00	100,000.00	100,000.00
c.	67,455.00	77,988.00	77,988.00
d.	41	41	41

**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)

Yes
-----

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

200,000.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. Required contribution (funding) for self-insurance programs	0.00	0.00	0.00
b. Amount contributed (funded) for self-insurance programs	100,000.00	100,000.00	100,000.00

**S8. Status of Labor Agreements**

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

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

The 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	430.4	424.2	422.2	420.2

**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.

2018-19 Unsettled
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Negotiations Settled

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(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

415,000
---------

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.):

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	225.2	224.6	224.6	224.6

**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.

2018-19 unsettled

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(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

141,808

Budget Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

7. Amount included for any tentative salary schedule increases

0	0	0
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**Classified (Non-management) Health and Welfare (H&W) Benefits**

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No		

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

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


**Classified (Non-management) Step and Column Adjustments**

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

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

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

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

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

**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**

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 management, supervisor, and confidential FTE positions	48.4	45.8	45.8	45.8

**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

68,944
--------

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	0	0	0

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

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

	Budget Year (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.

Yes
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Jun 19, 2018
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**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes
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**ADDITIONAL FISCAL INDICATORS**

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

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

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
  
- 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)

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**End of School District Budget Criteria and Standards Review**

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# The Marin Common Message

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May Revision 2018

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# Introduction

This edition of the Common Message contains information related to the May Revision for 2018 and is intended to provide guidance for LEAs to use in developing their 2018-19 preliminary budgets and associated multiyear projections.

## 2018-19 May Revision Key Guidance

The May Revision confirms that General Fund revenue assumptions have increased substantially since the release of the Governor's January budget. The administration attributes these gains primarily to short-term personal and corporate income gains stemming from the 2017 stock market rally and the federal tax cut enacted last December.

Because of the strong revenues from January to May, the May Revision maintains full funding of the Local Control Funding Formula (LCFF) and the Rainy Day Budget Reserve (Prop. 2, 2014). As with the January proposed budget, the Governor warns that California will soon face an economic downturn, noting that California's economic recovery has lasted four years longer than average and that "now is a time to save; not a time to make pricey new promises we can't keep." Accordingly, the Governor stated that most of the revenue increases that have materialized since January will be invested in one-time expenditures and paying down debts and liabilities.

Fiscal prudence is in order as uncertainty exists surrounding several significant administration proposals and assumptions for the 2018-19 budget:

- The proposed \$2.042 billion in one-time discretionary funding will be the budget balancer used to address legislative priorities. LEAs that budget these funds in their 2018-19 multiyear projections need to ensure that the spending plan is flexible, scalable and adjustable. It is not advised to balance the 2018-19 budget using one-time funds.
- While the governor's May Revision continues to project a slight increase in current year ADA (0.01%), the K-14 (Prop. 98) guarantee may be subject to a reduction of approximately \$230 million in January, based on actual declining attendance data reported by the CDE at P-1.
- The possible negative impacts of the federal budget on California's budget are uncertain, as the economic and revenue forecasts used to build the Governor's budget do not consider the federal tax changes enacted last December.
- Beginning in 2019-20, LCFF growth estimates will be limited to discretionary COLA adjustments.



## Funding Adjustments Introduced in the May Revision

**LCFF Gap Funding:** Increases LCFF funding to \$3.16 billion – an additional \$320 million above the January budget. This increase funds the 2.71% COLA, fully funds the original formula targets for all districts and augments the formula by another \$166 million.

**One-Time Funding:** An additional \$286 million, providing a total of 2.042 billion in one-time discretionary funding (\$344 per ADA) for school districts, charter schools and county offices of education.

**Cost-of-Living Adjustments:** An increase of \$10.6 million in Prop. 98 spending in selected categorical programs for 2018-19 to reflect a change in the cost-of-living factor from 2.51% at the Governor's Budget to 2.71% at the May Revision.

**K-12 Strong Workforce Program:** The May Revision continues the \$212 million Strong Workforce Program as proposed in January, but amends the proposal.

**Fiscal Transparency:** Expands upon the Governor's January budget proposal for a budget summary aligning school district expenditures to LCAP strategies to specify that it is parent-friendly, includes specific information on how supplemental grants are used to increase and improve services for high-need students, and contains graphical representation of information. These May revision changes, paired with the Community Engagement Initiative and the Governor's budget proposal to make the Dashboard more user-friendly, are intended to improve the ability of parents and community members to be partners in the LCAP decision-making process.

**Federal Restart Grant:** An increase of \$13.9 million in one-time federal funds to assist LEAs with expenses related to reopening schools impacted by the Northern California and Southern California wildfires of October and December 2017.

**Fire-Related Property Tax Backfill:** An increase in Prop. 98 spending of \$12.3 million in 2017-18 and \$17.8 million in 2018-19 to backfill lost property tax revenue for K-12 schools impacted by last fall's wildfires.

## Planning Factors for 2018-19 and MYPs

Key planning factors for LEAs to incorporate into their 2018-19 preliminary budgets and MYPs are listed below and are based on the latest information available.

Planning Factor	2018-19	2019-20	2020-21
Statutory COLA (Department of Finance – DOF)	2.71%	2.57%	2.67%
LCFF Funding % including \$166M Augmentation	3.00%	-	-
LCFF Gap Funding Percentage (DOF)	100.00%	-	-
LCFF Gap Funding (in millions)	\$3,160	-	-
STRS Employer Statutory Rates (statute until 2020-21)	16.28%	18.13%	19.10%
PERS Employer Projected Rates (April 17, 2018)	18.062%	20.8%	23.5%
Lottery – Unrestricted per ADA (did not change)	\$146.00	\$146.00	\$146.00
Lottery – Prop. 20 per ADA (did not change)	\$48.00	\$48.00	\$48.00
Mandated Cost per ADA for One-Time	\$344.00		
Mandated Block Grant for Districts – K-8 per ADA (increase by COLA 2.71%, etc.)	\$31.16	\$31.16	\$31.16
Mandated Block Grant for Districts – 9-12 per ADA (increase by COLA 2.71%, etc.)	\$59.83	\$59.83	\$59.83
Mandated Block Grant for Charters – K-8 per ADA (increase by COLA 2.71%, etc.)	\$16.33	\$16.33	\$16.33
Mandated Block Grant for Charters – 9-12 per ADA (increase by COLA 2.71%, etc.)	\$45.23	\$45.23	\$45.23

<b>State Preschool (CSPP) Part-Day Daily Reimbursement Rate</b>	\$29.90	\$29.90	\$29.90
<b>State Preschool (CSPP) Full-Day Daily Reimbursement Rate</b>	\$48.28	\$48.28	\$48.28
<b>General Child Care (CCTR) Daily Reimbursement Rate</b>	\$47.98	\$47.98	\$47.98
<b>Routine Restricted Maintenance Account</b>  <b>All LEAs that received ANY School Facility Program funding are required to deposit 3% into their Routine Restricted Maintenance Account in the year in which the LCFF is fully implemented.</b>  <b>If district received Prop. 51 funds in 2017-18, the minimum 3% RRMA contribution is required in 2018-19.</b>	Greater of: Lesser of 3% or 2014-15 amount or 2%	Equal or greater than 3% of total GF expenditures	Equal or greater than 3% of total GF expenditures

## Reserves

County offices continue to reinforce the need for reserves in excess of the minimum reserve for economic uncertainty. The state-required reserve for economic uncertainty represents only a few weeks of payroll for most districts. The Government Finance Officers Association recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%. In determining an appropriate level of reserves, districts should consider multiple external and local factors including but not limited to:

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

- Credit ratings and long-term borrowing costs

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

The Governor's May Revision budget proposal assumes accelerating economic expansion in 2018-19 and then a gradual slowing thereafter, yet the Governor continues to stress that fiscal restraint has never been more important. By the end of 2018-19, the expansion will have matched the longest since World War II. To buffer the state against uncertainty and future budget cuts, the Governor proposes to fund the Rainy Day Fund in 2018-19 at 100% of its constitutional target (10% of expenditures), bringing total state reserves to approximately \$17 billion. It's important for districts to recognize the Rainy Day Fund is designed to protect the non-Prop. 98 side of the state budget and, when fully funded, may delay possible cuts for districts that might otherwise be necessary during an economic downturn. According to the Governor, even a mild recession could result in lost revenue of \$20 billion annually, and recovery takes years.

The district reserve cap (EC 42127.01) is not operable in the current year or in 2018-19. The Public School System Stabilization Account (PSSSA) must contain a balance of 3% or greater of the Prop. 98 amount in that year to trigger the reserve cap in the following year, and the PSSSA balance is currently zero. Reserves would be capped at 10% (including designated and undesignated reserves Fund 01 and Fund 17) as long as the amount in the PSSSA remained at 3% or greater of the Prop. 98 amount in each preceding year. Basic aid and small school districts (those with fewer than 2,501 ADA) are exempted from the reserve cap. The four conditions that must be met to enable a transfer to the PSSSA are:

1. Prop. 98 is funded based on Test 1
2. Prop. 98 maintenance factor is fully repaid
3. Prop. 98 is sufficient for enrollment growth and statutory COLA
4. At least 8% of state general fund revenues must come from capital gains

The likelihood of the reserve cap becoming operable in future years remains low but if this does come to pass, districts have the option to request a waiver from the county superintendent of schools for up to two consecutive years in a three-year period. Districts are advised to manage and maintain prudent reserves without consideration of the reserve cap language included in Education Code 42127.01.

## **Negotiations**

The May Revision funds the statutory COLA of 2.71%, fully funds the LCFF gap and includes an augmentation of \$166 million. Nonetheless, it is difficult to provide all of the desired services for students. LEAs should evaluate the increases in all costs before determining if any new or additional costs can be afforded. The year-over-year increased rates for CalSTRS and CalPERS result in one of the fastest growing expenses for LEAs, in amounts that may exceed the amount of new revenues in the very near future.

Total compensation must be considered in approaching negotiations. In reviewing existing total compensation, it is important for LEAs to keep in mind their current Dashboard results and what services or changes might need to be made to increase results. In addition, the Local Control Accountability Plan (LCAP) that LEAs are currently revising will most likely contain actions and services that will need to be included in the budget. Increases in ongoing expenditures as well as expenditures associated with the LCAP should be measured against the increase in LCFF revenues to determine affordability of any ongoing increase in salaries.

Any negotiated increases to the salary schedule require ongoing revenue sources. The repetitive nature of the one-time funds LEAs have received for the last several years and are proposed once again in the 2018-19 Governor's Budget creates pressure to use these revenues for ongoing expenditures such as salary increases. While the one-time funds would again provide welcome relief for many LEAs in 2018-19, the relief is temporary.

Negotiations become riskier as the economic outlook becomes more uncertain. LEAs must be prepared to respond to requests for increasing compensation. This begins with including all costs for all actions necessary to increase student achievement in 2018-19. The actions and services necessary to meet the goals of the LEA's LCAP will guide the budget and assist in determining if any increase in total compensation is affordable. When this analysis is performed on a multiyear basis and coupled with an estimate of annual unrestricted revenue sources, many LEAs are facing necessary budget reductions to maintain fiscal solvency. When an ongoing increase is added to the analysis, an LEA that has otherwise balanced its budget will face future year deficits. Salary schedule increases in the budget year will, therefore, likely increase budget reductions in the future for many LEAs.

## **Early Childhood Education**

### **Child Care and State Preschool**

The Governor's January budget included increased child care and State Preschool provider reimbursement rates and expanded access for families. The Governor also proposed the creation of the Inclusive Early Education Expansion Program, a one-time funded program to provide services to children in low-income and high-need communities. The May Revision does not make substantial changes to the January proposal other than adjustments for a higher COLA and a funding change to the Inclusive Early Education Expansion Program.

#### Significant Adjustments:

- An increase of \$2.2 million in Prop. 98 spending and \$1.8 million in non-Prop. 98 General Fund spending to reflect an increase in the COLA from 2.51% to 2.71% *for a total year-over-year increase of \$54 million.*
- CalWORKs Stage 2 and Stage 3 Child Care – A net increase of \$104 million over the January proposal in non-Prop. 98 General Fund spending in 2018-19 to reflect increases in the number of CalWORKs child care cases and cost of care. Total costs for Stage 2 and 3 are now \$559.1 million and \$398 million, respectively.

- Inclusive Early Education Expansion Program:
  - A decrease of \$42.2 million federal Temporary Assistance to Needy Families (TANF) to remove one-time funds that are no longer available for this program, and an increase of a like amount in Prop. 98 funding to backfill this reduction.
  - Amendments to trailer bill legislation to: (1) clarify the definitions of inclusive programs and children with exceptional needs, (2) clarify the intent of professional development for staff to develop best practices for inclusion, (3) specify that applicants will need to demonstrate how they will consult with special education experts when determining how to expend funds, (4) prioritize applicants that demonstrate the ability to serve a range of disability types and a proportion of children with disabilities consistent with the regional rate of identification, (5) specify that grant funds may be used for universal design practices, (6) specify that grant recipients must participate in program evaluation activities, (7) specify that up to 1% of program funds may be used for a program evaluation, and (8) remove federal TANF funding from the program.

## LCAP – Budget Implications and Considerations

The May Revision provides more information regarding fiscal transparency requirements included in the Governor’s Budget proposal. The state Superintendent of Public Instruction, subject to approval by the State Board of Education, will develop a template before January 30, 2019 for the “LCFF Budget Overview for Parents” as outlined in the 2018-19 budget trailer bills. This summary document will be effective for the July 1, 2019 budget. In the interim, the Department of Finance has released a sample of what a parent-friendly overview may look like, with a caution that the sample has not been subject to stakeholder input and will likely change.

The parent-friendly LCFF budget overview includes a combination of graphs and text descriptions of different components of district budgets and LCAPs. A summary of the data elements is included below:

- Projected General Fund revenue sources for ensuing year
  - Graph of funding sources and proportionate share of overall revenue
  - Projected LCFF funding
    - Graph showing proportion of LCFF funding that is base vs. supplemental/concentration funding
    - Brief description of funding for all students and funding received for high-needs students
    - Description of increased or improved services using these funds
  - Federal

- Other state
- Other local
- Brief description
- Projected General Fund expenditures for ensuing year
  - Graph of expenditures included in LCAP vs. not included in LCAP
    - Goals in the LCAP
    - Planned actions and services in the LCAP that contribute to increased or improved services to unduplicated pupils
  - Brief description of expenditures not included in LCAP and why
- Estimated LCAP expenditures for existing year
  - Graph showing budgeted expenditures vs. estimated actual expenditures for planned actions and services in the LCAP that contribute to increased or improved services to unduplicated pupils
  - Description of differences, including impact to planned actions and services that contribute toward increased or improved services

Many of the items listed above are already included in the Plan Summary and Annual Update sections of district LCAPs, and the July 1 Adopted Budget. The fiscal transparency requirement would require districts to create a graphical view of this information, which is more easily understood by parents and stakeholders.

See pages of sample charts at the end of this document.

## **K-12 Strong Workforce Program – Career Technical Education**

The Governor continues to propose \$200 million in ongoing funding for a K-12 component of the Strong Workforce Program – allocated by consortia through a competitive grant process – to create, support, or expand career technical education (CTE) programs at the K-12 level that align with the workforce development efforts occurring through the Strong Workforce Program operated by the California Community Colleges. The Governor’s representatives have made it clear that the administration does not support the extension of other one-time approaches to funding CTE such as the CTE Incentive Grant program.

The May Revision made the following adjustments and clarifications to the K-12 Strong Workforce Proposal.

- It clarified that grant decisions for the K-12 component will be made exclusively by the K-12 Selection Committee specified in the trailer bill language.
- It separated the requirements of the K-12 component of the Strong Workforce Program from the community college component for clarity.
- It expanded and clarified technical assistance roles within the program.
- It provided additional resources to consortia for administering the regional grant process, including resources to support the K-12 Selection Committee duties.

## **Emergency Impact Aid for Displaced Students**

Eligible LEAs in these counties that experienced the wildfires of 2017 have a federal one-time funding opportunity: Butte, Lake, Los Angeles, Mendocino, Napa, Nevada, Orange, San Diego, Santa Barbara, Sonoma, Ventura and Yuba. CDE has developed a website with the funding application and details. The timeline is tight as applications are due to CDE by May 24, 2018 and all revisions to the applications are due June 25, 2018.

LEA and nonpublic schools may receive up to \$10,000 per student displaced by the wildfires of 2017. “Displaced student” is defined as a student who enrolled in an elementary school or secondary school because the student resides or resided in an area for which a major disaster or emergency was declared by the President. The receiving LEA or school site for the eligible newly enrolled student would receive the funding. Displaced student enrollment might occur within the same LEA by the displaced student enrolling in a different school due to the fire; or a displaced student might enroll in a school of a different LEA from which they resided or attended one week prior to the date of the fire.

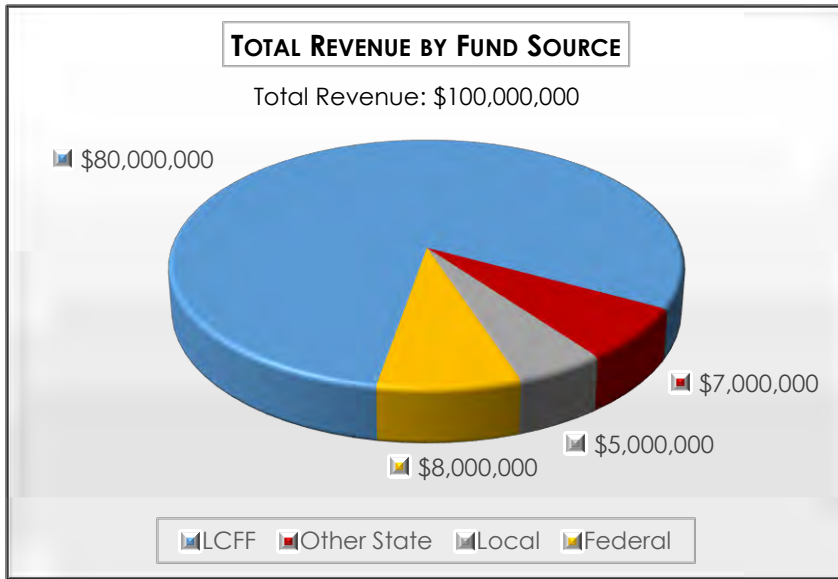
More details on the eligibility criteria and the application for funding is available on CDE’s website at <http://www.cde.ca.gov/ls/fa/sf/eiadsdp2018.asp>. Questions may be emailed to [EmergencyServices@cde.ca.gov](mailto:EmergencyServices@cde.ca.gov).

## **Summary**

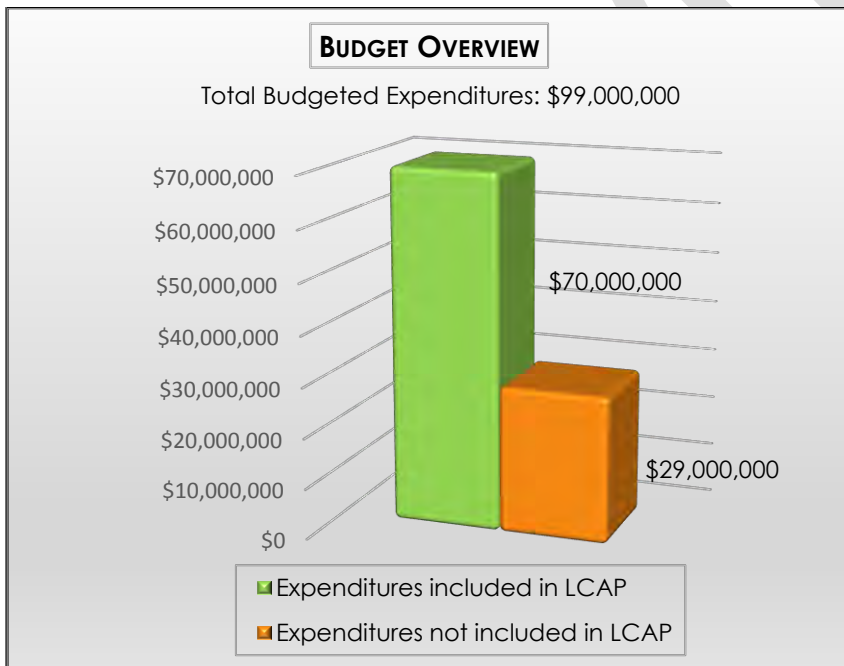
As stated in the Introduction, this edition of the Common Message contains information for LEAs to utilize in preparing their 2018-19 preliminary budgets. It is imperative for LEAs to stay well informed, consider the impact of proposed and potential changes, both fiscal and programmatic, and adapt accordingly.



# Budget Overview for 2018-19



Total revenue for the school district is \$100,000,000, of which \$80,000,000 is Local Control Funding Formula (LCFF), \$7,000,000 is other state funds, \$5,000,000 is local funds, and \$8,000,000 is federal funds.



The funds not included in the Local Control and Accountability Plan (LCAP) support the school district's physical plant, debt service, and a share of personnel costs.

## About This Section

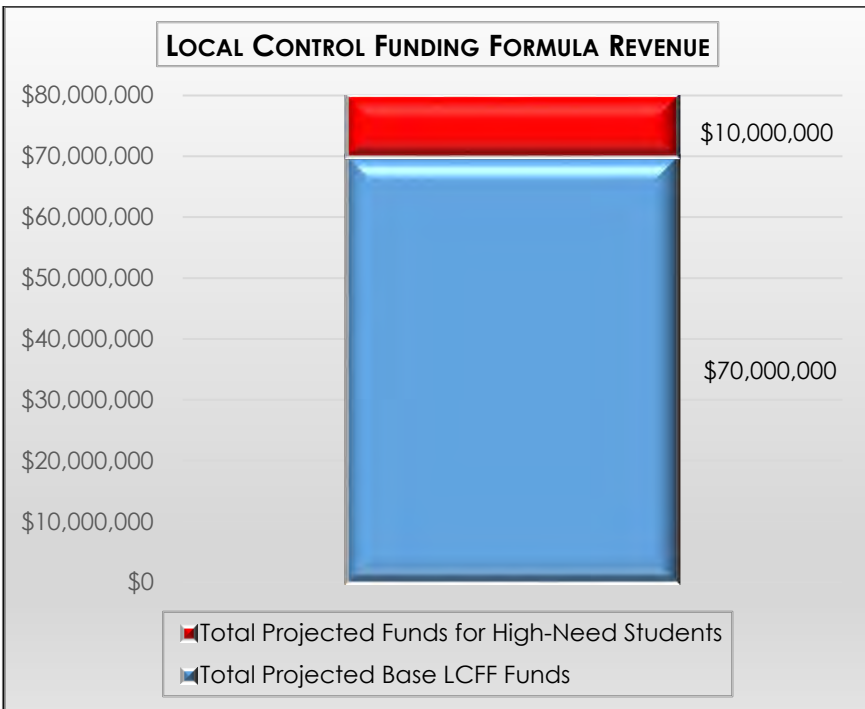
School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. Some of these funds are restricted to specific purposes.

The chart to the upper left shows the total general purpose revenue the school district expects to receive from all sources.

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.

The chart to the lower left provides a quick summary of how much the school district plans to spend for 2018-19. It shows how much of the total is tied to planned actions in the LCAP and how much is not.

# The Local Control Funding Formula: Increased or Improved Services for High-Need Students in 2018-19



## About This Section

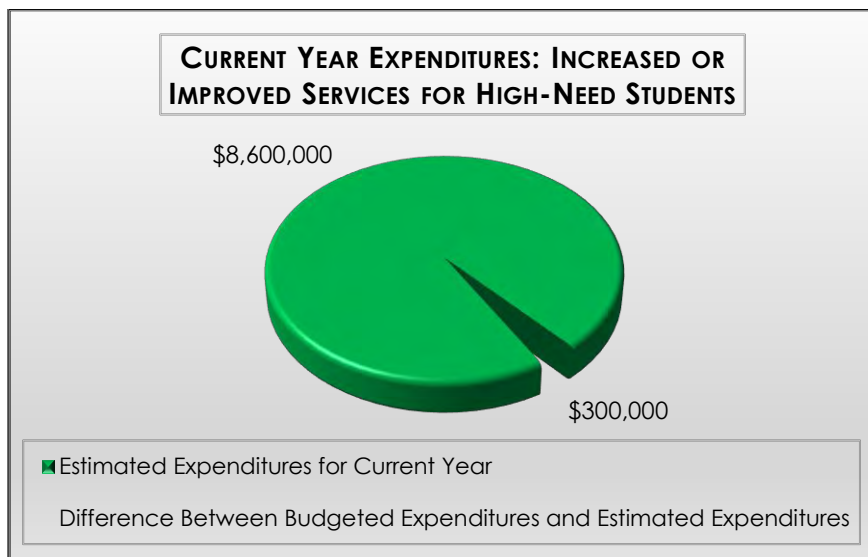
The chart to the left shows the total projected LCFF revenue for the school district. This includes base funding as well as funding based on how many high-need students (low-income students, English learners, and foster youth) the school district serves. The school district must increase or improve services for high-need students compared to the services all students receive in proportion to the increase in funding it receives for high-need students.

Services can be increased through additional expenditures and improved through changes in program or policy that do not have costs. If the LCAP includes no-cost improved services for high-need students, these are described in a second paragraph below the chart.

The school district projects receiving \$80,000,000 under the Local Control Funding Formula. This includes \$10,000,000 that is based on how many high-need students the school district serves. As a result, the school district must demonstrate a plan to provide additional services that, together with the planned spending, increase or improve the services for high-need students by a total of 12.5%. In its LCAP, the school district plans to spend \$9,000,000 on actions that increase or improve services for high-need students. This planned spending is less than \$10,000,000.

The school district must demonstrate an additional improvement in services that, together with the planned spending, increase or improve the services for high-need students by a total of 12.5%. The additional improved services described in the school district's LCAP include modified course schedules to allow more focused instruction for high-need students, as well as modifying policies for behavior supports and discipline to complement implementation of PBIS and the addition of staff for that program.

# Update on Increased or Improved Services for High-Need Students in 2017-18



The 2017-18 school district LCAP included \$8,900,000 in planned expenditures for increased or improved services for high-need students. The school district projects that in 2017-18 it will actually expend \$8,600,000 for increased or improved services for high-need students. The difference between the budgeted and actual expenditures is because the school district was unable to fill several student support services positions planned in the LCAP and because the school district received slightly less funding from the state than anticipated. These changes did not significantly impact the school district's ability to deliver the planned services.

## About This Section

The chart to the left shows how the school district has implemented the actions in its LCAP that increase or improve services for high-need students in the current year.

After engaging with its community as part of the school district LCAP and budget development, the school district committed to a set of planned expenditures to increase or improve services for high-need students. This chart displays the estimated actual expenditures for those increased or improved services through the end of the current school year.

If the estimated actual expenditures are lower than the budgeted expenditures in the school district's LCAP, the chart shows the difference, and the school district includes an explanation of the difference below.

Novato Unified School District  
2018-2019 Proposed Budget  
June 19, 2018



Class of 2018 Graduation  
Novato High School

# School Board Priorities & Goals

- Equity
- Student Success
- Staff Support
- Community Involvement & Engagement



# 2018-2019 Budget Assumptions

Budget Assumptions	2018-2019
COLA (Department of Finance)	3%
LCFF GAP Funding (Department of Finance)	100%
Supplemental Grant portion of LCFF Funding (LCAP identified) providing for increased/improved services	\$4.5 million
Projected Enrollment	7,484
Prior Year CALPADs Enrollment	7,593
Change in Enrollment (NUSD)	(109)
Funded P2 ADA (Projected/NUSD/MCOE)	7,333.65
Change from Prior Year	(56.91)
Projected LCFF Entitlement Per ADA	\$9,089
Prior Year LCFF Entitlement Per ADA	\$8,567
Net Increase in LCFF Funding-due to decline in ADA	5.28%
State, Federal and Other Local	Removed Carryover/ One-time Funds
Lottery Funding Unrestricted/Restricted Prop 20	\$146/\$48 ADA
Mandate One-Time Block Grant	\$344 ADA

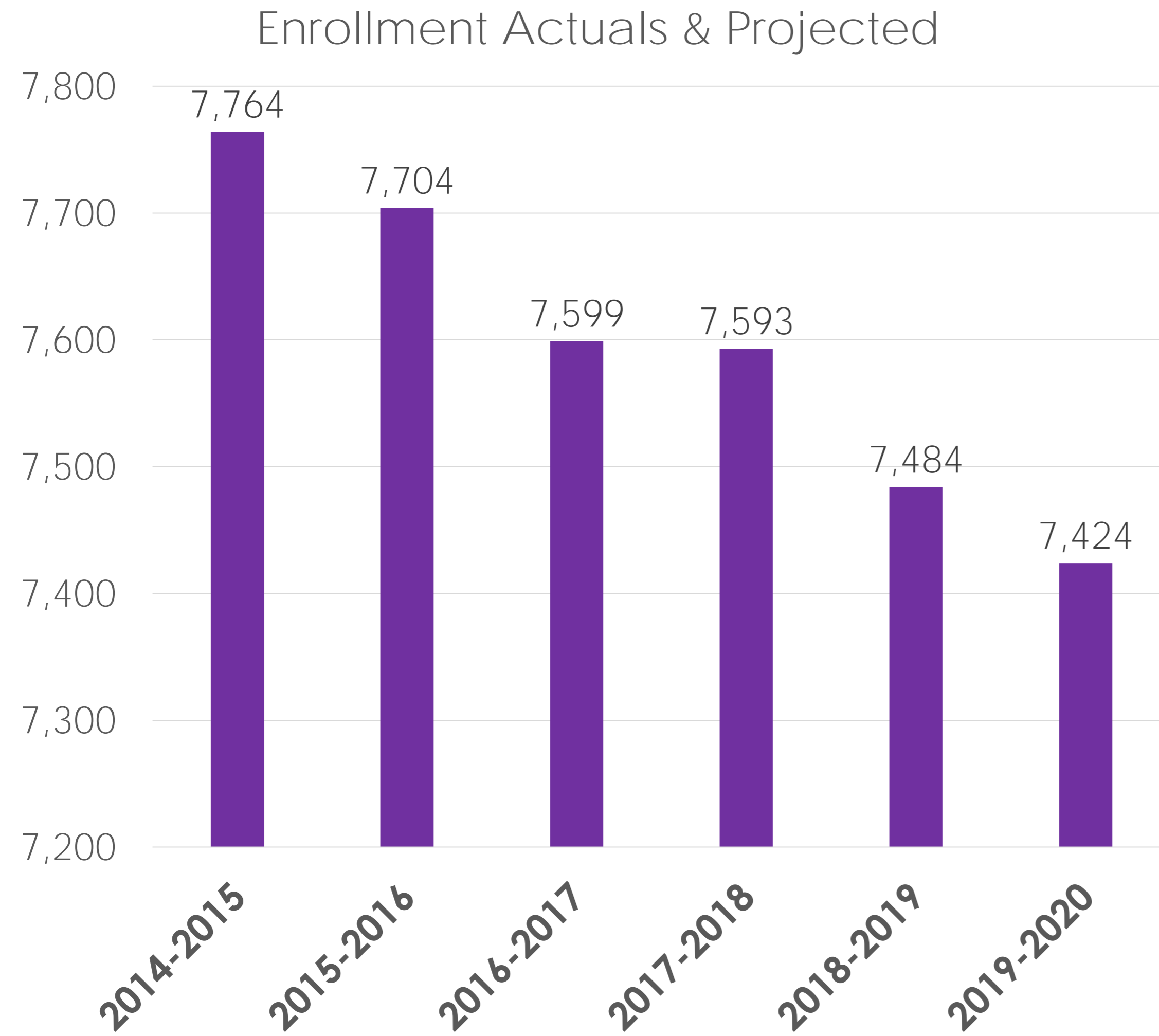


Class of 2018 Graduation  
San Marin High School

# 2018-2019 Budget Assumptions

Budget Assumptions	2018-2019
Mandate Block Grant	\$31.16/K-8 ADA \$59.83/9-12 ADA
Certificated Step/Column Increase	1.50%
Classified Step Increase	2%
PERS Rates	18.062%
STRS Rates	16.28%
Health/Welfare	2017-2018 Rates/ Employer Cap
Workers Compensation	1.75%
Books/Supplies, Operating Expenses & Capital Outlay	Removed Carryover/ One-time Costs
Contribution to Restricted Programs	9.44%
Routine Repair Maintenance Account	2.63%
Reserve Level Unrestricted General Fund	8.8%
•Reserve for Economic Uncertainty – 3%	
Reserve Level Unrestricted General Fund & Fund 17	12.2%

# 2018-2019 Projected Enrollment and Teacher Staffing



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<u>Site/Program</u>	<u>Staffing</u>
Hamilton	25.4
Loma Verde	18.0
Lu Sutton	16.0
Lynwood	12.0
Olive	16.0
PV	19.0
Rancho	15.0
San Ramon	20.0
San Jose	28.6
Sinaloa	33.0
Novato	65.2
San Marin	47.4
Marin Oaks	5.8
NOVA	3.2
Elementary Prep	11.6
Speech & Language	9.7
RSP Teachers	19.2
SDC Teachers	18.0
Special Ed. Preschool	3.4
Staffing Reserve	3.0
<b>Total</b>	<b>389.5</b>



2018-2019 Proposed Combined General Fund Budget  
Comparison of the 2017-18 Estimated Actuals and 2018-19 Proposed Budget

	2017-2018 Estimated Actuals	2018-2019 Proposed Budget	Change
LCFF Sources	\$63,127,018	\$66,394,395	\$3,267,377
Federal Revenue	\$3,301,673	\$2,963,114	(\$338,559)
State Revenue	\$7,437,559	\$7,993,083	\$555,524
Local Revenue	\$11,672,083	\$10,194,656	(\$1,477,427)
Total Revenues	\$85,538,333	\$87,545,248	\$2,006,915
Certificated	\$39,856,408	\$38,617,541	(\$1,238,867)
Classified	\$13,090,938	\$13,044,272	(\$46,666)
Benefits	\$20,038,629	\$21,231,314	\$1,192,685
Supplies	\$4,625,675	\$2,624,305	(\$2,001,370)
Operating Expenditures	\$10,887,600	\$9,211,742	(\$1,675,858)
Equipment	\$218,798	\$13,300	(\$205,498)
Transfer Services	\$1,966,296	\$2,286,686	\$320,390
Indirect Costs	(\$15,631)	(\$119,605)	(\$103,974)
Total Expenditures	\$90,668,713	\$86,909,555	(\$3,759,158)
Excess of Revenues over Expenditures	(\$5,130,380)	\$635,693	\$5,766,073
Transfers Out	\$73,000	\$1,336,320	\$1,263,320
Total Sources/Uses	(\$73,000)	(\$1,336,320)	\$1,263,320
Net Increase/Decrease in Fund Balance	(\$5,203,380)	(\$700,627)	\$4,502,753
Beginning Fund Balance	\$15,092,125	\$9,888,744	\$0
Ending Fund Balance	\$9,888,744	\$9,188,117	(\$700,627)

# 2018-2019 Proposed Budget Summary of Changes from the Prior Year

## Revenues Up \$2 million

- LCFF COLA 3% and GAP fully funded
- Declining enrollment (better of current year or prior ADA)
- One-time State Mandate funding \$2.5 million
- Removed one-time and deferred revenues

## Expenditures Down \$3.75 million

- Decreased staffing due to declining enrollment
- Board approved BAC Budget Recommendations (\$1.5 million)
- Annual increase in STRS/PERS rates/costs \$1M
- Increase in the Transfer of Services (Excess Costs/MCOE Served) \$320,390
- Removed one-time costs and budgeted carryover

## Projected Deficit Spending Continues

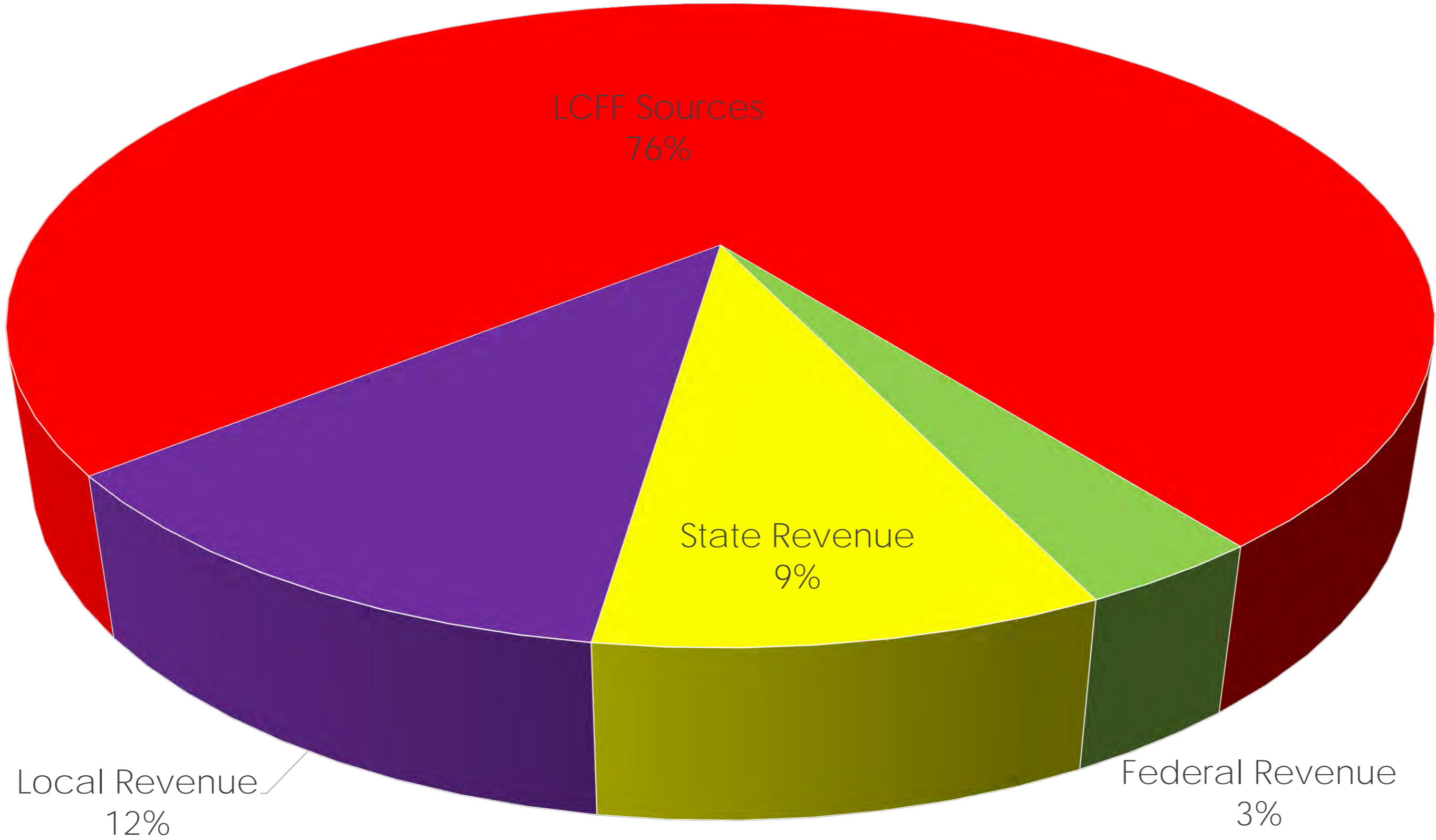
- 2018-2019 (\$700,627)
- 2019-2020 (\$2,134,459)
- 2020-2021 (\$2,797,052)

## Reserve for Economic Uncertainty

3% Reserve Met 2018 through 2021

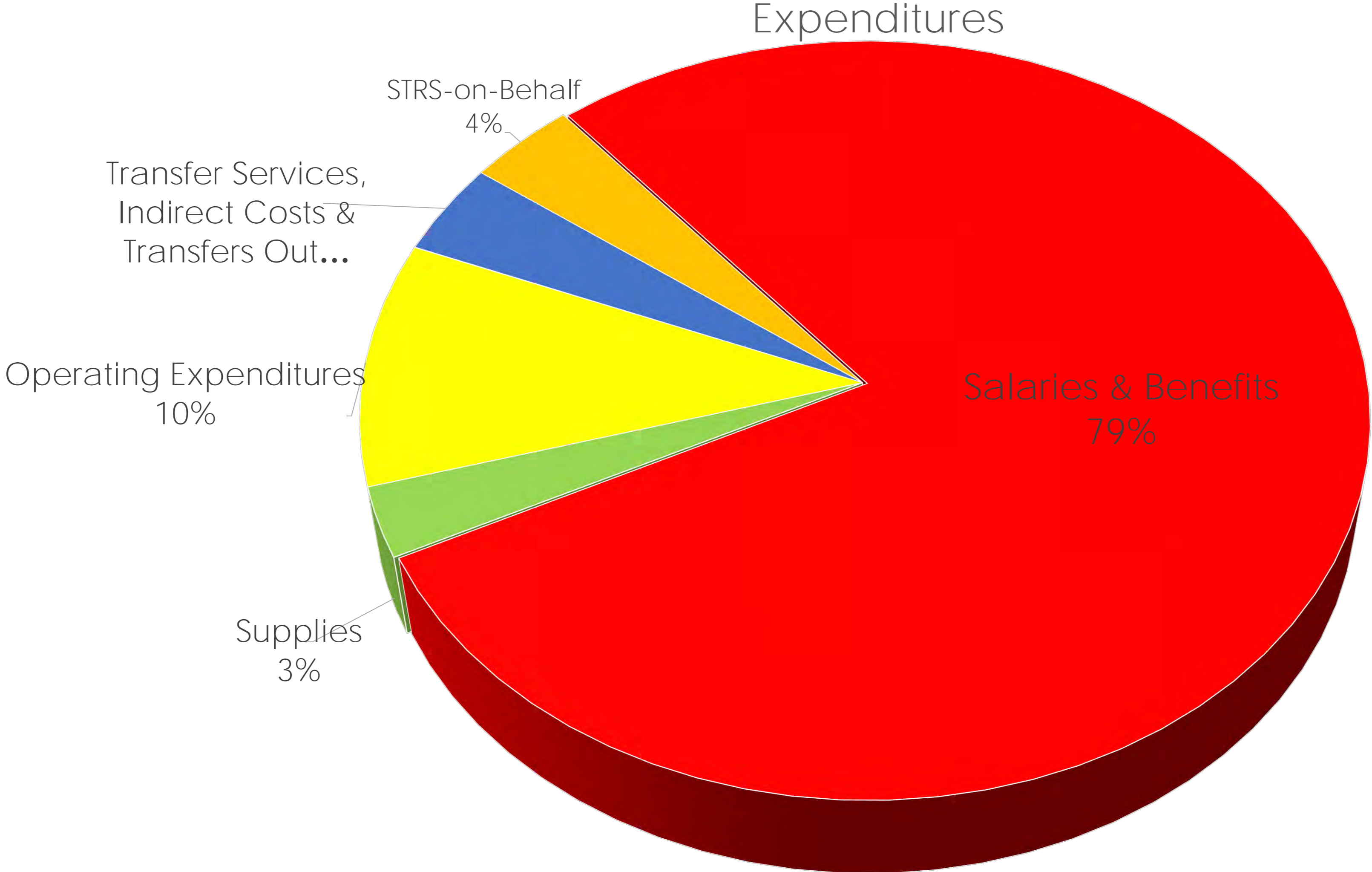
# 2018-2019 Proposed General Fund Budget

## Projected Revenues

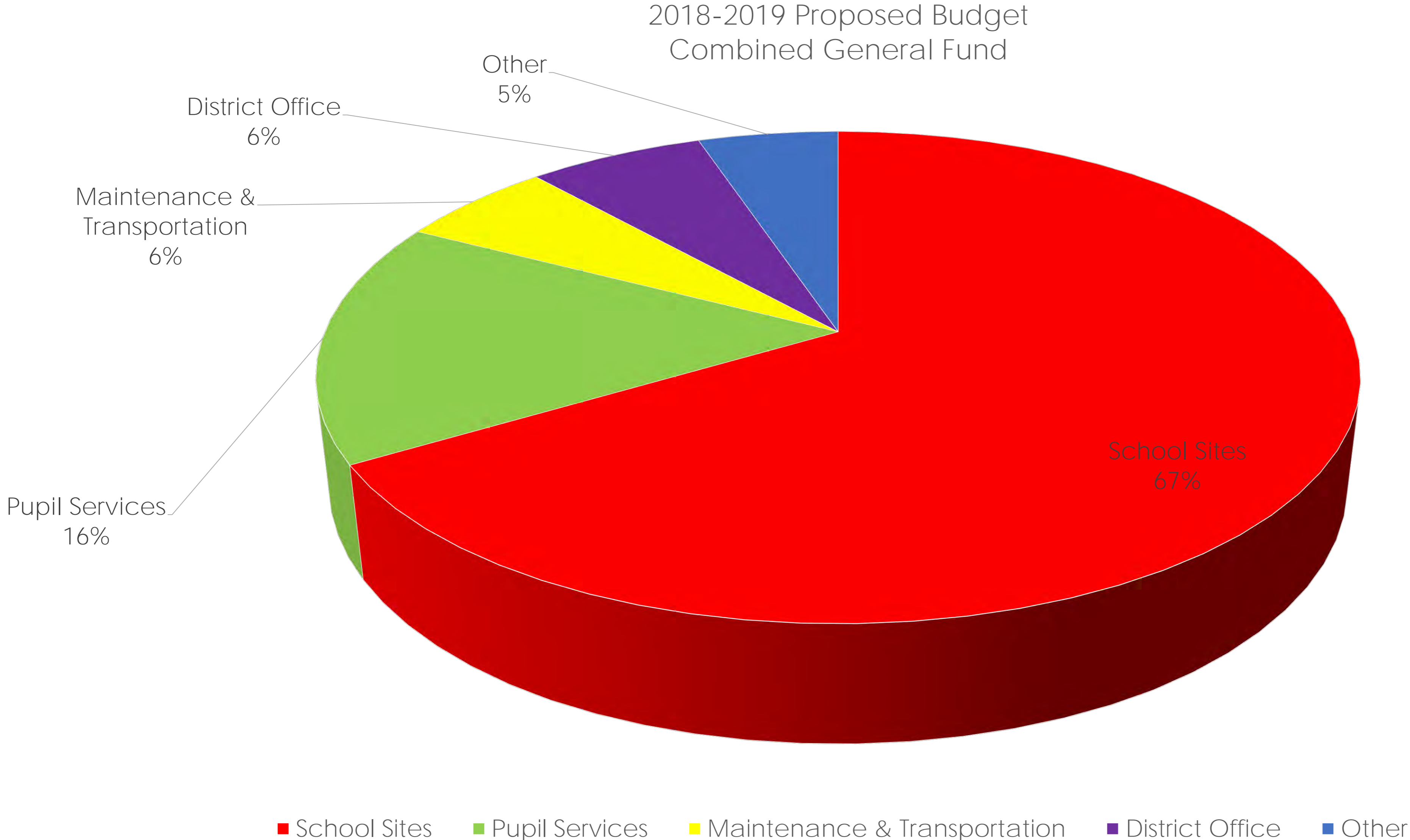


■ LCFF Sources   ■ Federal Revenue   ■ State Revenue   ■ Local Revenue

# 2018-2019 Proposed General Fund Budget



# 2018-2019 Proposed General Fund Budget



# 2018-2019 Proposed General Fund Budget

## School Site, Department and Program Budgets

Site/Department	Budget	Percent	Site/Department	Budget	Percent
Hamilton (TK-8)	\$4,728,842	5.4%	LCAP Identified (Supplemental Grant Funds)	\$1,824,317	2.1%
Loma Verde Elementary	\$2,953,008	3.3%	Special Education (districtwide)	\$7,024,780	8.0%
Lu Sutton Elementary	\$2,885,320	3.3%	SPED Ed Excess Costs/MCOE Operated Programs	\$2,286,686	2.6%
Lynwood Elementary	\$3,080,499	3.5%	Student Services	\$401,473	0.5%
Olive Elementary	\$2,909,076	3.3%	Instruction & Innovation	\$2,406,794	2.7%
Pleasant Valley Elementary	\$3,116,541	3.5%	FANS	\$226,526	0.3%
Rancho Elementary	\$2,599,067	2.9%	Total Pupil Services	\$14,170,576	16.1%
San Ramon Elementary	\$3,445,433	3.9%	Special Education, Transportation	\$2,082,614	2.4%
San Jose Middle School	\$4,832,655	5.5%	Maintenance, Operations & Grounds	\$2,989,119	3.4%
Sinaloa Middle School	\$5,258,443	6.0%	Total Maintenance & Transportation	\$5,071,733	5.7%
Hill Education Center	\$730,014	0.8%	District Office (Insurance, Utilities, ICR)	\$624,746	0.7%
Marin Oaks High School	\$687,427	0.8%	Information Technology	\$1,547,059	1.8%
Novato High School	\$10,414,777	11.8%	Business Services	\$1,443,883	1.6%
San Marin High School	\$8,381,535	9.5%	Human Resources	\$1,068,529	1.2%
NOVA Independent Study	\$341,104	0.4%	Superintendent's Office & Communications	\$844,514	1.0%
Novato Charter School	\$128,691	0.1%	Board of Education	\$207,889	0.2%
Districtwide Instructional Technology Support	337,367	0.4%	Total District Office	\$5,736,620	6.5%
Districtwide Elementary Prep	\$1,320,807	1.5%	STRS-on-Behalf	\$3,373,052	3.8%
Special Education Preschool	\$540,284	0.6%	Transfer to Fund 17 - Future STRS/PERS Increases	\$1,000,000	1.1%
Total School Sites	\$58,690,894	66.5%	Transfer to Fund 67 - Self Insurance Fund	\$100,000	0.1%
			Retiree Benefit Costs	\$100,000	0.1%
			Total Other	\$4,573,052	5.2%
			Total Proposed General Fund Budget	\$88,242,875	100.0%

2018-2019 Proposed General Fund Budget  
School Site Discretionary Allocations and Grants

School Site	Discretionary Unrestricted	Elementary Yard Duty	LCFF Supplemental Grant (LCAP)	Title I	Title II	ASES	Restricted Lottery Prop 20	Special Education	PTA	MSA	Parcel Tax Supplies & Athletics	MCF/ HAAS Foundation	Total
Hamilton	\$44,094	\$64,901	\$25,000	\$128,382	\$7,111		\$21,455	\$250			\$1,246	\$193,429	\$485,868
Loma Verde	\$27,959	\$50,446	\$25,000	\$69,461	\$4,814		\$14,525					\$177,925	\$370,130
Lu Sutton	\$24,590	\$42,658	\$25,000	\$72,229	\$4,234		\$12,775					\$236,000	\$417,486
Lynwood	\$22,636	\$44,094	\$25,000	\$74,680	\$3,898	\$115,947	\$11,760	\$500				\$209,090	\$507,605
Olive	\$24,388	\$42,404	\$25,000	\$57,682	\$4,199		\$12,670	\$500					\$166,843
Pleasant Valley	\$31,192	\$49,976	\$25,000		\$5,371		\$16,205		\$34,708				\$162,452
Rancho	\$24,860	\$46,880	\$25,000		\$4,280		\$12,915						\$113,935
San Ramon	\$32,068	\$44,993	\$25,000		\$5,522		\$16,660						\$124,243
San Jose	\$55,314			\$73,783	\$8,422		\$25,410	\$500			\$5,082		\$168,511
Sinaloa	\$62,933				\$9,582		\$28,910	\$500			\$5,782		\$107,707
Novato High School	\$161,278				\$12,760		\$38,500	\$500		\$75,000	\$57,494		\$345,532
San Marin High School	\$123,409				\$600		\$1,880	\$500			\$53,100		\$179,489
Hill Ed Center (Marin Oaks & NOVA)	\$19,090			\$7,229	\$18,097		\$52,720				\$826	\$61,108	\$159,070
Total	\$653,811	\$386,352	\$200,000	\$483,446	\$88,890	\$115,947	\$266,385	\$3,250	\$34,708	\$75,000	\$123,530	\$877,552	\$3,308,871

# 2018-2019 Proposed General Fund Budget (Combined)

## Fund Balance & Reserves

Projected Ending Fund Balance	\$ 9,188,117
Legally Restricted General Fund	\$ 1,445,597
Reserve for Economic Uncertainties	\$ 2,647,380
Designations:	
LCFF GAP Funding	\$ 3,437,574
Declining Enrollment	<u>\$ 1,657,566</u>
Total Designations	\$ 5,095,140
 Total Fund Balance	 \$9,188,117



# MYP Budget Assumptions, 2019-2020 and 2020-2021

Budget Assumptions	2019-2020	2020-2021
COLA (Department of Finance)	2.57%	2.67%
LCFF GAP Funding (Department of Finance)	0%	0%
Supplemental Grant portion of LCFF Funding (LCAP identified) providing for increased/improved services	\$4.6 million	\$4.9 million
Projected Enrollment	7,424	7,300
Prior Year CALPADs Enrollment	7,484	7,424
Change in Enrollment (NUSD)	(60)	(124)
Funded P2 ADA (Projected/NUSD/MCOE)	7,268.39	7,210.66
Change from Prior Year	(65.26)	(57.73)
Projected LCFF Entitlement Per ADA	\$9,336	\$9,608
Prior Year LCFF Entitlement Per ADA	\$9,089	\$9,336
Increase in LCFF Entitlement Per ADA from Prior Year	\$247	\$272
Net Increase in LCFF Funding-due to decline in ADA	1.8%	2.1%
State, Federal and Other Local	Removed Carryover/One-time Funds	
Lottery Funding Unrestricted/Restricted Prop 20	\$146/\$48ADA	\$146/\$48ADA
Mandate One-Time Block Grant	\$0 (removed)	\$0 (removed)
Mandate Block Grant	\$31.16/K-8 ADA \$59.83/9-12 ADA	\$31.16/K-8 ADA \$59.83/9-12 ADA

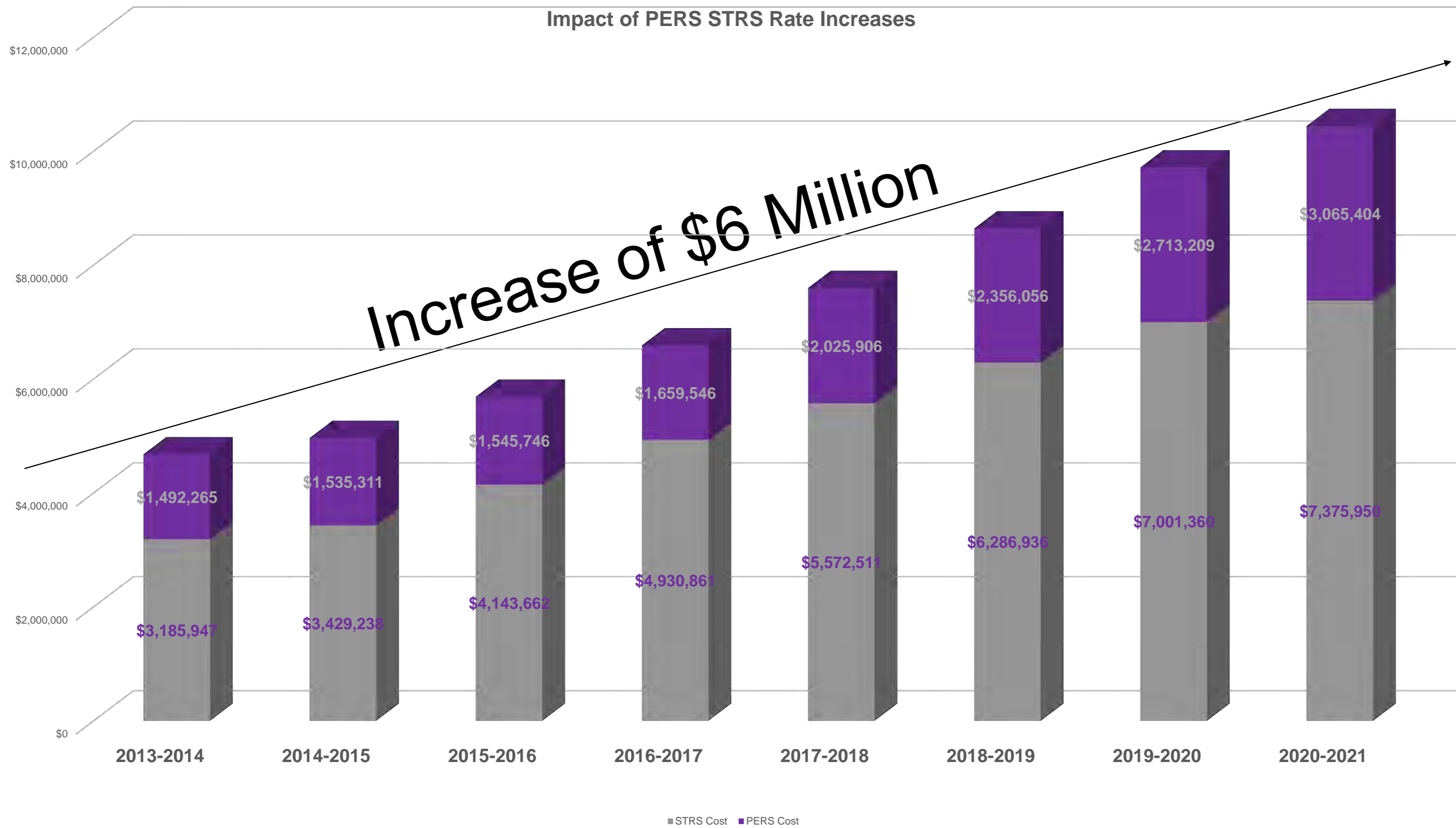
# MYP Budget Assumptions, 2019-2020 and 2020-2021

Budget Assumptions	2019-2020	2020-2021
Changes in Teacher Staffing/Declining Enrollment	(2 FTE)	(2 FTE)
Certificated Step/Column Increase	1.50%	1.50%
Classified Step Increase	2%	2%
PERS Rates	20.8%	23.5%
STRS Rates	18.13%	19.1%
Health/Welfare	2017-2018 Rates/Employer Cap	
Workers Compensation	1.75%	1.75%
Books/Supplies, Operating Expenses & Capital Outlay	Removed Carryover/One-time Costs	
Contribution to Restricted Programs	5%	5%
Routine Repair Maintenance Account	3%	3%
Reserve Level Unrestricted General Fund	6.35%	3.14%
• Reserve for Economic Uncertainty – 3%		
Reserve Level Unrestricted General Fund & Fund 17	9.76%	6.48%

# Multi-Year Projection Combined General Fund

	2018-2019 Proposed Budget	2019-2020 MYP	2020-2021 MYP
LCFF Sources	\$66,394,395	\$67,592,596	\$69,020,791
Other Revenue	\$21,150,853	\$18,755,246	\$18,755,246
Total Revenues	\$87,545,248	\$86,347,842	\$87,776,037
Salaries and Benefits	\$72,893,127	\$75,179,860	\$77,179,823
Other Expenditures	\$14,016,428	\$13,162,441	\$13,253,266
Total Expenditures	\$86,909,555	\$88,342,301	\$90,433,089
Excess of Revenues over Expenditures	\$635,693	(\$1,994,459)	(\$2,657,052)
Total Sources/Uses	\$1,336,320	\$140,000	\$140,000
Net Increase/Decrease in Fund Balance	(\$700,627)	(\$2,134,459)	(\$2,797,052)
Beginning Fund Balance	\$9,888,744	\$9,188,117	\$7,053,658
Ending Fund Balance	\$9,188,117	\$7,053,658	\$4,256,606

# Increases in STRS/PERS Rates and Costs



\* Assumption: 2018-2019 Proposed Budget Level (All Years)

# Identified Challenges

- o Structural Deficit of approximately \$1.5 - \$2 million
- o On-going Increases in STRS/PERS Rates/Costs
- o Slowing State LCFF funding (Flat)
- o Declining Enrollment/Lower Projected Birth Rates

# 2018-2019 Proposed Budget Includes the Approved BAC Recommendations

Description	Level	FTE	Total Cost		%
Revenues					
Increase Rental Income		2	\$60,000	\$60,000	4%
District Office and Professional Development					
Reduce District Office Administrative Personnel	All	2	\$320,000		
Reduce/Eliminate Teacher Instructional Coaches	All	2	\$200,000		
Reduce Contracted Services (PBL/Equity/Etc)- PD	All		\$100,000		
Reduce District Office Support Staff	All	1	\$70,000		
Reduce District Office Department Budgets	All		\$30,000		
Reduce Unrestricted PD/Conference Budgets by 25%	All		\$25,000		
Reduce Substitutes for PD	All		\$25,000		
				\$770,000	51%
Staffing					
Increase Staffing Formula for Grades 9-12 by 0.5 (from 29 to 29.5)	Secondary	1.8	\$180,000		
Increase Staffing Formula for Continuation High School by two (from 17.5 to 19.5)	Secondary	1	\$100,000		
Staff Closer to K-5 Staffing Formula/Collapse Inefficient Classes (Current Ratio 22:1 K-3 & 28:1 4-5)	Elementary	2	\$200,000		
				\$480,000	32%
Programmatic					
Eliminate Middle School Community Day School (Nexus)	Secondary	1.9	\$135,000		
Reduce Elementary Gifted and Talented Education (GATE) Discretionary Allocation	Elementary		\$63,000		
				\$198,000	13%
Total		11.7		\$1,508,000	

## 2018-2019 Identified Budget Needs and Next Steps

### Identified Budget Needs

- Funding STRS/PERS Increases
- Negotiations
- LCAP Recommendations
- Maintaining Lower Class Size
- Equity Imperative
- PBL Training
- 1:World Technology Program
- Dual Immersion Program Implementation
- Mental Health Services
- Student Data Management System
- Implementation of Measure G Projects (Bond Fund)

### Next Steps

- Adopted State Budget/45-Day Revision
- Unaudited Actuals
- Continue Budget Monitoring

Questions?



Family Portrait  
Artist, Olivia Nash  
Grade 6, San Jose