

# **North Monterey County Unified School District**

## ***2018-19 ADOPTED BUDGET***



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Thank you***

***JUNE 28, 2018***

North Monterey County Unified School District  
2018-19  
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## *Introduction*

*JUNE 28, 2018*

## **NORTH MONTEREY COUNTY UNIFIED SCHOOL DISTRICT**



### **ELEMENTARY SCHOOLS**

#### **Castroville Elementary School**

831- 633-2570 / FAX 831-633-2570  
11161 Merritt Street, Castroville, CA 95012

#### **Echo Valley Elementary School**

831-663-2308 / FAX 831-633-1006  
147 Echo Valley Road, Salinas, CA 93907

#### **Elkhorn Elementary School**

831- 633-2405 / FAX 831-633-0863  
2235 Elkhorn Road, Castroville, CA 95012

#### **Prunedale Elementary School**

831-663-3963 / FAX 831- 663-5295  
17719 Pesante Road, Salinas, CA 93907

### **MIDDLE SCHOOL**

#### **North Monterey County Middle School**

831 633-3391 / FAX 831 633-3680  
10301 Seymour Street, Castroville, CA 95012

### **HIGH SCHOOL**

#### **North Monterey County High School**

831-633-5221, 831- 728-3654 / FAX 831- 633-2520  
13990 Castroville Blvd., Castroville, CA 95012

#### **Central Bay High School**

831-663-2997, 831 728-1033 / FAX 663-1151  
17500 Pesante Road, Salinas, CA 93907

### **EDUCATIONAL OPTIONS**

#### **Center for Independent Study**

831-663-6154 / FAX 831-663-6184  
North Monterey County Site / 17500 Pesante Road, Salinas, CA 93907  
Monterey Peninsula Site / 1004 David Avenue, Bldg. E, Rm. 3, Pacific Grove, CA 93950

**NORTH MONTEREY COUNTY UNIFIED SCHOOL DISTRICT**  
**District Department Telephone Numbers**  
**(831) 633-3343**

<b><u>Superintendent's Office</u></b> .....	extension 1210
<b><u>Business Services</u></b> .....	extension 1200
<b>Payroll &amp; Benefits</b> .....	extension 1240
<b>Accounts Payable</b> .....	extension 1204
<b><u>Curriculum &amp; Instruction</u></b> .....	extension 1211
<b><u>Human Resources</u></b> .....	extension 1201
<b><u>Information Technology &amp; Assessments</u></b> .....	extension 1228
<b><u>Migrant Education</u></b> .....	extension 1223
<b><u>Facilities, Maintenance, Operations &amp; Transportation</u></b> .....	663-3035
<b><u>Child Nutrition</u></b> .....	632-0290
<b><u>Student &amp; Family Services</u></b> .....	633-5975

## **BOARD MEMBERS**



**Mrs. Martha Chavarria, President**

**Email: [chavarria\\_martha@nmcusd.org](mailto:chavarria_martha@nmcusd.org)**

I have spent over 25 years as an advocate for the North Monterey County community and our students. I have served in various capacities such as member of the District's Citizens Bond Oversight Committee, President of NMC LULAC, and on prestigious 2008 National Women of the Year from the National President of the League of United American Citizens (LULAC). As an alumni and raising four children who attend our district schools, I care deeply for the future of our local educational system and stay actively involved working with our community leaders to make North Monterey County better. I am currently employed as an HR Business Partner with FOX Factory Inc. and have successfully managed my own business for over 20 years. I love the outdoors, traveling and find great joy in spending time with my family and friends.



**Mr. Adrian Ayala, Vice President**

**Email: [adrian\\_ayala@nmcusd.org](mailto:adrian_ayala@nmcusd.org)**

It is an honor to serve as a School Board Member. I have been involved in the district for the past 19 years as a student and parent of two children who attend district schools. I have served on the District's Citizen Bond Oversight Committee, School Site Council, Parent Teacher Group, ELAC Committee, and President of the District English Learner Advisory Committee DELAC.

I moved to the North Monterey County area when I was 16 years old and received my General Educational Development (GED) with the assistance of the Migrant Program. With advice and support, I enrolled in Hartnell Community College where I worked hard and with determination, to graduate with honors and received my Associates Degree in Electronics.

I understand the needs of our low-income students and families and what support is required to ensure their future success. As a parent I know the importance of giving input to the school district about decisions that affect our children. I am proud to be part of the changes that are improving our schools facilities. I want to continue being part of these significant changes. I want to work with the school district to help build a strong base for students and their futures. I want to see under- performing students reach the state standards.



**Mrs. Elizabeth Samuels, Clerk**

**Email: [liz\\_samuels@nmcusd.org](mailto:liz_samuels@nmcusd.org)**

I was born and raised in San Diego. I moved to the Central Coast when I was accepted to UC Santa Cruz, where I went on to be the first in my family to graduate from a four year institution. I also have a MA from Stanford and a teaching credential from CalStateTeach CSUMB. And, when I was done with school, I decided to go right back in- this time as a teacher. I taught at Echo Valley Elementary for six years before deciding to stay home with my then newborn daughter. My husband is a teacher at Castroville Elementary, and I have several family members and friends sprinkled throughout the district.

As you can see, most of my life has been spent in schools. I have the unique perspective of having been in the classroom and understanding how our decisions in the board room will impact our kids in the classroom. As an elected official, I take this responsibility very seriously and I welcome any and all inquiries to ensure transparent communication between our school district and the community we serve.



**Ms. Lillian Mulvey, Member**

**Email: [lillian\\_mulvey@nmcusd.org](mailto:lillian_mulvey@nmcusd.org)**

My family and I moved to Monterey County in 1994 and have been residents of Oak Hills for over 20 years. For most of those 20 years, I have participated actively in the community. I have served as a volunteer for various local non-profits such as the Artichoke Festival, Relay for Life, and Castroville Coalition. I have two daughters that attended North Monterey County High School where I also served as President, Vice President, and Secretary for the Band Boosters Club and the Bond Oversight Committee for Measure H. I was instrumental in facilitating the band's tour to China in the Spring of 2013. Other current memberships include serving on the board of the North County Christian Center in Castroville. I am a banking professional and have worked in that industry for over 30 years and I believe my background and experience will provide a good perspective as a Trustee. I would like to continue to give back to my community in ensuring our local schools serve our children and community.



**Mr. Kyle Samuels, Member**

**Email: [kyle\\_samuels@nmcusd.org](mailto:kyle_samuels@nmcusd.org)**



### **Kari Yeater, Superintendent and Secretary to the Board**

Mrs. Yeater has been a professional educator for over 20 years as a teacher, principal, district associate superintendent, and superintendent. It is her mission to serve and work collaboratively to benefit students and families resulting in a long-term positive social impact in under-served communities. She began her career with NMCUSD in 1999 where she worked at Moss Landing Middle School as a school site administrator for six years. Mrs. Yeater returned to NMCUSD in 2012 to become the district Superintendent.

She has implemented strategies and has overseen district and school improvement reform efforts using a real-time impact management methodology to manage for results. She empowered to efficiently make effective decisions that drive student achievement. Her expertise is in secondary education reform. She has developed systems within secondary educational programs that included aligning and revising courses and pathways to ensure a systematic response to meeting every student's needs while providing access to rigorous standards needed to prepare for college.

## **THE BOARD OF EDUCATION AT A GLANCE**

The Board of Education consists of five members, whose four-year terms are staggered so one half of the members are elected in each odd-numbered year, commencing on the first Friday in December next succeeding their election. The Superintendent serves as Secretary to the Board and at least one student representative (non-voting) is selected by the District's high school students to represent student interests in accordance with procedures approved by the Board. The term of a student Board member is one year and he/she attends all Board meetings except closed sessions.

The role of the Board is to provide leadership and citizen oversight of the District and ensure that the District is responsive to the values, beliefs, and priorities of the community. Major responsibilities include:

- Setting the direction for the District
- Establishing an effective and efficient organizational structure for the District
- Providing support to the Superintendent and staff as they carry out the Board's direction
- Ensuring accountability to the public for the performance of the District's schools
- Providing community leadership and advocacy on behalf of students, the District's education program, and public education

The Board also approves the District's budget and adopts all policies and curriculum. At the annual organizational meeting in December, the Board elects its president, clerk, vice president, and a parliamentarian from its members.

## **WHAT WE WANT TO ACHIEVE AS A GOVERNANCE TEAM:**

- Close the achievement gap to ensure that all students have a great foundation for success, when they leave our schools and that they are college and career ready with 21<sup>st</sup> Century skills
- Improve the statistic on our graduates attending college and being well-prepared to do so
- Create a good, positive environment
- Hire, keep and support good teachers and other staff and provide them with effective, ongoing professional development.
- Create a sense of unity and trust throughout the district through enhanced, effective communication structure.
  - Create an intentional focus on communicating positive information about our district and our successes
  - Form strong partnerships with parents, the community and businesses to support our students and their preparation for careers and future success
- Continue to improve, update and modernize our facilities in order to ensure a safe, sufficient and equitable learning environment.
  - Develop a short and long term facilities plan to meet capacity
- Ensure that staff, parents, and community members are all involved and engaged in our district in meaningful ways

## **GOVERNANCE TEAM PRIORITIES (Established April 2016)**

North Monterey County USD is a source of pride and the district of choice for our students, employees, and the community.

- Provide a variety of co- and extra-curricular activities, as well as, course offerings to meet the needs and interests of all of our students
- Hire, support, and retain highly qualified, competent staff
- Create a safe, positive, engaging school climate at all campuses
- Create a sense of unity and trust throughout the district through an enhanced, effective communication structure.
- Ensure that staff, parents, and community members are all involved and engaged in our district in meaningful ways

The NMCUSD Strategic Plan/Local Control and Accountability Plan (LCAP) is refined to foster student and staff success. (“Failure is not an option!”)

- District Priorities and Goals
- WASC Accreditation at every high school site
- Career / Tech Education – including the six year plan
- California Standards
- Technology at sites
- Increase staff and student attendance
- Update special education plan
- Expulsion/Suspension Systems
  - Truancy and dropout prevention
  - Education Options
  - Response to Intervention
  - .25 grade point averages – alternatives for those students
  - Counseling supports

Resources are maximized in order to provide facilities that support 21<sup>st</sup> Century Learning.

- Update Facilities Master Plan to address long and short term facilities needs in order to meet capacity
- Develop an Educational Technology Plan

All district systems are aligned to support teaching and learning.

- All aspects of LCAP
- Institutionalize new district policies and bylaws
- New student assessment system – LCAP matrix
- Negotiations process
- Performance based budgeting
- Teacher Effectiveness Plan
- Handbooks:
  - Employee handbooks
  - Business office manuals
- Communication systems:
  - Email / websites
  - Two-way communication with staff and the community
- Evaluation systems
  - Cabinet
  - Administration
  - Teachers
  - Classified staff

The Board and Governance Team are unified and work to effectively support the whole district and all students.



**Adopted Budget**  
***General Fund 01 Revenues***  
***2018-19***

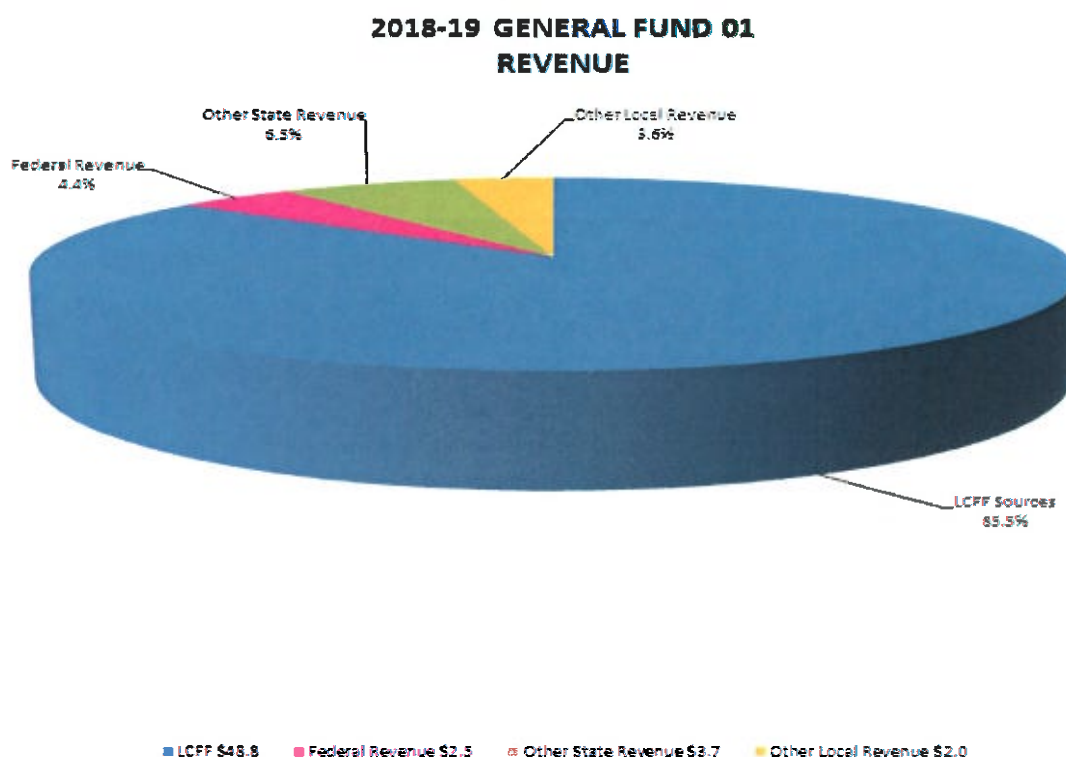


***JUNE 28, 2018***

## **REVENUE**

Revenue is recorded in two major categories: unrestricted and restricted. Restricted funds are monies that are provided by the State or Federal government or donor, and must be used exclusively in the program in a manner in which the entity has directed. Unrestricted funds are monies that can be used by a district in almost any manner they see fit to provide an education to children.

The District's General Fund 01 unrestricted revenue budget for the 2018-19 school year is projected to be \$49,643,048 or 87.39% of overall general fund revenue. Restricted funds represent \$7,164,698 or 12.61%. Total combined General Fund 01 revenue is projected to be \$56,807,746.



## **LOCAL CONTROL FUNDING FORMULA (LCFF)**

The LCFF is the method used to calculate income received from the State based on the Average Daily Attendance (ADA) of students. Besides the obvious benefit to the child, it is important for the District to ensure that students are recorded as being in class as this generates income. This is the largest portion of the District's revenue, representing 85.5% of our total monies received.

The LCFF is used to calculate base, supplemental, and concentration grant funding that is meant to replace the more than 50+ lines of funding (e.g. revenue limits and general block grants) that were in place prior to the 2013-2014 fiscal year.

LCFF funding provides adjustments to grants based on the grade level and targeted population that funding is being generated by. The following adjustments are made to base grants:

1. Grade Span Adjustment of 10.4% for grades K-3; a 2.6% adjustment and for grades 9-12
2. Supplemental grant is a 20% adjustment to the base grant tiers multiplied by the ADA and percentage of targeted unduplicated pupils\*
3. Concentration grants is a 50% adjustment to the base grant tiers multiplied by the ADA and the percentage of targeted disadvantaged pupils\* (where the targeted disadvantaged student population exceeds 55% of the District's enrollment)
4. Additional funds for Home-to-School Transportation and Targeted Instructional Improvement Block grants are maintained based on the 2012-13 amounts received and do not receive any Cost of Living Adjustments (remains flat). These funds are counted as add-ons to the adjusted base grants. Expenditures for the Home-to-School transportation program must be maintained at the same level as they were in 2012-13.

The projected net LCFF Sources for the 2018-19 school year is \$48,572,391 based on prior the year Guarantee P-2 ADA of 4,372.51. The increase in LCFF revenue is a funding percentage of 100.00%; full funding of the LCFF has occurred two years ahead of Governor Brown's original projection. LCFF's COLA for 2018-19 was increased to 3.00%.

\*Note that targeted pupils are the number of students (unduplicated) that are identified as English Learners (EL), qualify for the free or reduced-price meal (FRPM), are in the foster system, or some combination of these three criteria.

## **FEDERAL REVENUES**

Federal Revenues for 2018-19 represent 4.04% of the budget income or \$2,502,202. Federal Revenues are \$402,528 or 16.1% less than the 2017-18 year. This is due to not having the carryover balances calculated at this time. These balances and entitlements are traditionally recorded in the fall around October. This money is restricted and can only be spent on programs and items the granting agency requires; therefore, it does not impact our budget decisions.

## **OTHER STATE REVENUES**

Other State Revenue is primarily comprised of Lottery, Mandated Reimbursements, and After School Safety. This component of revenue represents 6.50% or \$3,690,495 of total budgeted revenue.

## **LOCAL REVENUE**

The primary revenue source in Local Revenue is Special Education funds, which is considered local as it is received from the Monterey County Office of Education as a pass through from the State (AB602). Other local revenue that falls into this category is interest income, leases, and site donations. For the 2018-19 school year. Local revenue represents 3.60% of the total revenue budget in the amount of \$2,042,658.

## **REVENUE SUMMARY**

Overall, the District is projected to receive \$56,807,746. This is about 1.75% or \$979,619 more than the 2017-18 school year.

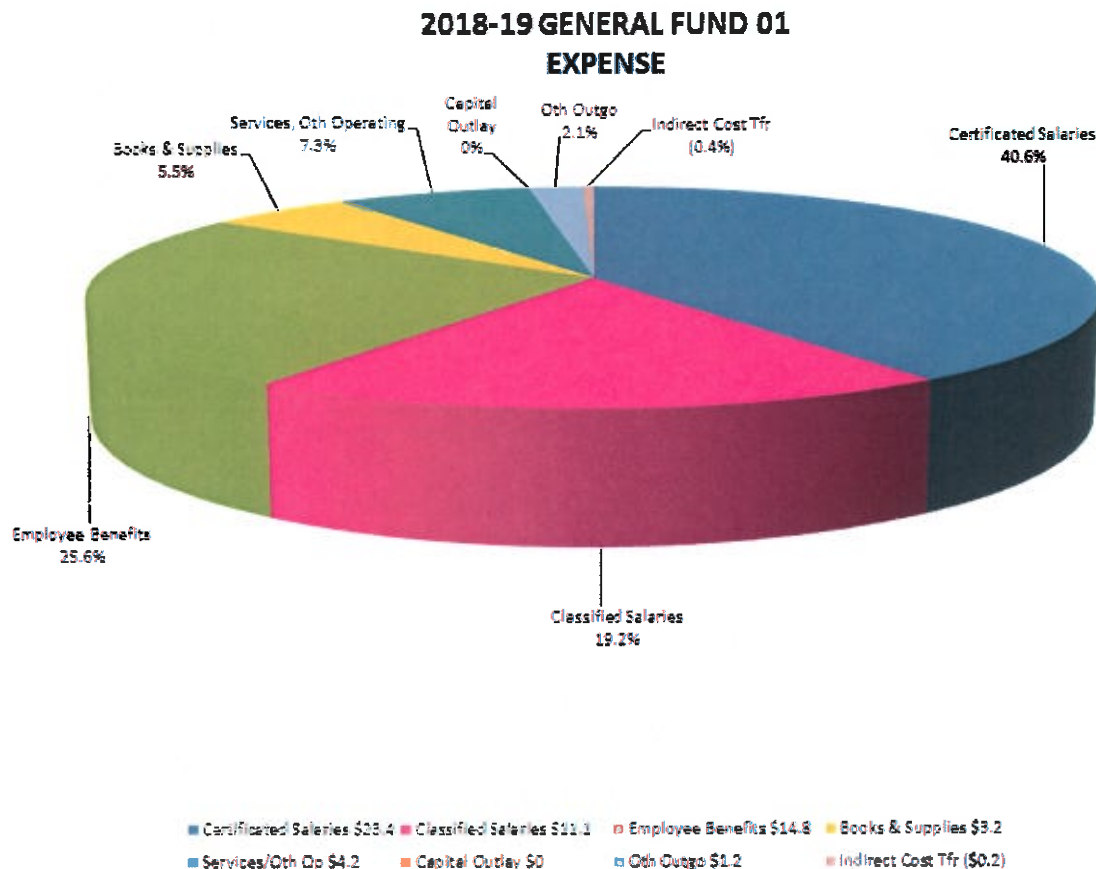
**Adopted Budget**  
***General Fund 01 Expenditures***  
***2018-19***



***JUNE 28, 2018***

## **EXPENDITURES**

Expenditures are recorded in the same two categories as Revenue; unrestricted and restricted. As noted before, this designation reflects how the money can be spent.



## **CERTIFICATED SALARIES**

Certificated salaries are \$23,362,915 or 40.55% of the total expenditure budget. Further breakout of this budget reflects \$18,856,765 in certificated teaching salaries which include substitutes, hourly pay and stipends, \$1,379,114 in certificated pupil support salaries, \$3,082,345 in supervisor and administrative salaries, and \$44,691 for other certificated salaries. Certificated Salaries show an increase of \$226,316 or 1.0%. The budget includes a 2.25% increase in salaries and also includes fiscal stability planned cuts to ongoing certificated management salaries.

### **CLASSIFIED SALARIES**

For the 2018-19 school year, classified salaries represent 19.24% of the expenditure budget or \$11,084,043. Of this amount, \$682,406 is classified supervisor and administrative; the remaining \$10,401,637 for other classified support staff. Classified salaries reflect a decrease of \$39,089 or 0.68%. The increase in this line is representative of additional positions contained in the LCAP, like data technicians. Further, additional transportation personnel were added to “handle” the increase in student redirects and special education. The budget includes a 2.25% increase in salaries and also include fiscal stability planned cuts to ongoing classified management salaries.

### **EMPLOYEE BENEFITS**

Employee benefits are 25.6% or \$14,770,208 of the total expenditure budget. This year the increase in employee benefits is \$1,544,457 or 11.70%. This increase cost in benefits is primarily attributed to the required STRS on Behalf Entry, which equals approximately \$2,034,855. Continued increases to employer paid STRS and PERS is also adding to the change with the employee rates for 2018-19 being 16.28% and 18.06%, respectively.

### **BOOKS AND SUPPLIES**

Books and supplies are about 5.54% of the total expenditure budget or \$3,189,101.

### **SERVICES AND OTHER OPERATING EXPENSE**

This budget line is used for payment of services of contractors outside the District, such as, repair of computers, copiers, heating and air conditioning, other various maintenance agreements, outside counseling services, legal services, auditors, phones, and the payment of utilities and insurance. For the 2018-19 school year, this budget shows a decrease of \$1,287,566 for a total projected expenditure of \$4,221,263 or 7.346% of the total expenditure budget.

### **CAPITAL OUTLAY**

Capital outlay is the purchase of equipment or building improvements in excess of \$5,000. No capital purchases are planned in the adoption budget Fund 01. This area of the budget reflects 0.0% of total expenditures or \$0. For the 2018-19 school year, a decrease of \$1,331,200 is being budgeted when compared to the prior year.

## **OTHER OUTGO**

Other Outgo represents tuition payments, transfers in/out, payments to County Offices, and debt service. The primary expenses in this category are payments to the County for Special Education costs. This year there will be a decrease in Other Outgo of approximately \$46,992 or 3.8% with total expenditures resulting in \$1,211,690 or 2.10% of the overall budget.

## **TRANSFER OF INDIRECT SUPPORT COSTS**

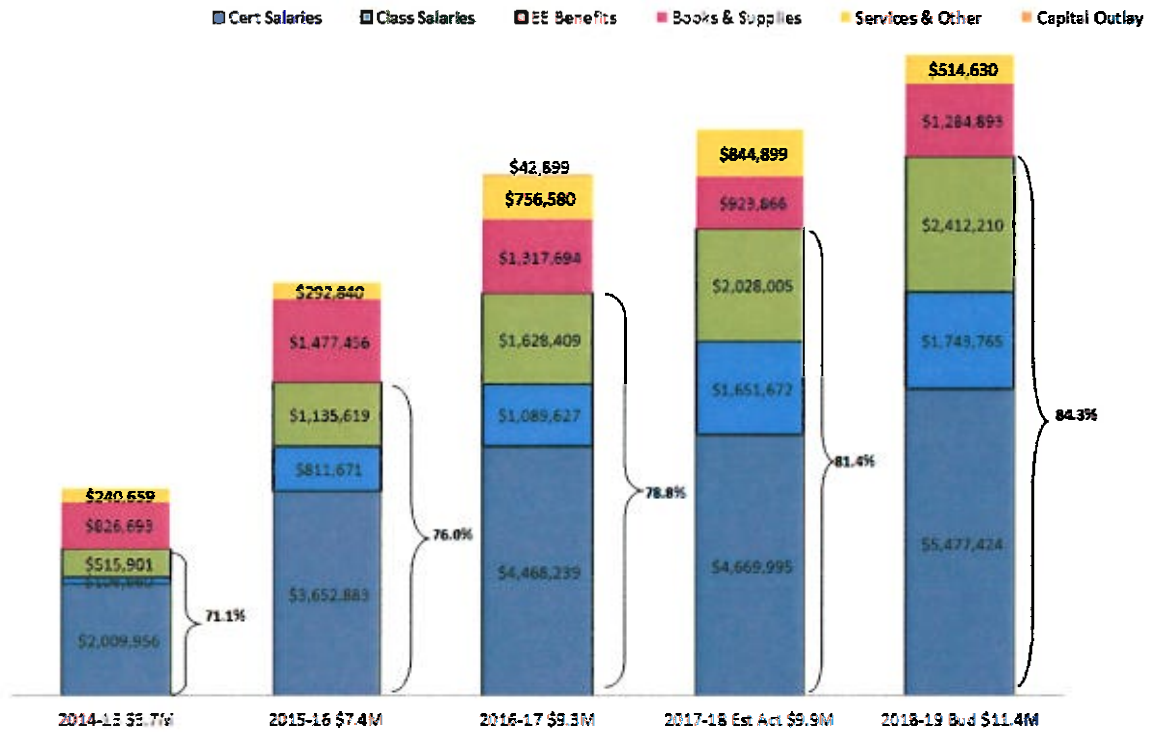
Indirect Costs are those expenses that may be charged back to various programs as part of the cost of a product or service to all instructional programs, special projects, services to school district's programs, support service programs, auxiliary programs, facilities, and other outgoing programs. For 2018-19, the budget plans for a transfer of \$223,768. This is a decrease of \$60,142.

## **EXPENDITURE SUMMARY**

Expenditures are budgeted to be \$57,615,452 which is a \$1,764,887 decrease from the 2017-18 school year. Of this, 85.39% represents employee salaries and benefits (\$49,217,166). Administrative and supervisory salaries represent 6.53% (\$3,764,750) of the total budget.

The remainder of the budget outside of all salaries and benefits is about 14.57%, or \$8,398,286 and is spent on supplies, equipment, rents, utilities, insurance, etc. Of this, \$2,895,765 is restricted money that can only be spent as is designated. Also bear in mind, approximately \$11.4 million of the unrestricted budget is due to Supplemental Concentration Grant dollars that must be tied to the LCAP and is for the targeted population of unduplicated pupils. The chart below demonstrates how those targeted dollars have been and are planned to be spent.

## Supplemental & Concentration Grant Expenses by Object





# **Adopted Budget**

## ***Enrollment***

### **2018-19**



***JUNE 28, 2018***

## **ENROLLMENT**

Enrollment for the 2018-19 budget is projected to be 4,629; this includes COE enrollment. The LCFF calculation is based on the 2017-18 P-2 ADA of 4,372.51. The unduplicated pupil count average of 84.46% was used in calculating targeted funds generated by Supplemental Concentration grants.

To project enrollment for the 2018-19 school year, the district is using a cohort survival method combined with average TK and Kindergarten historical enrollment.

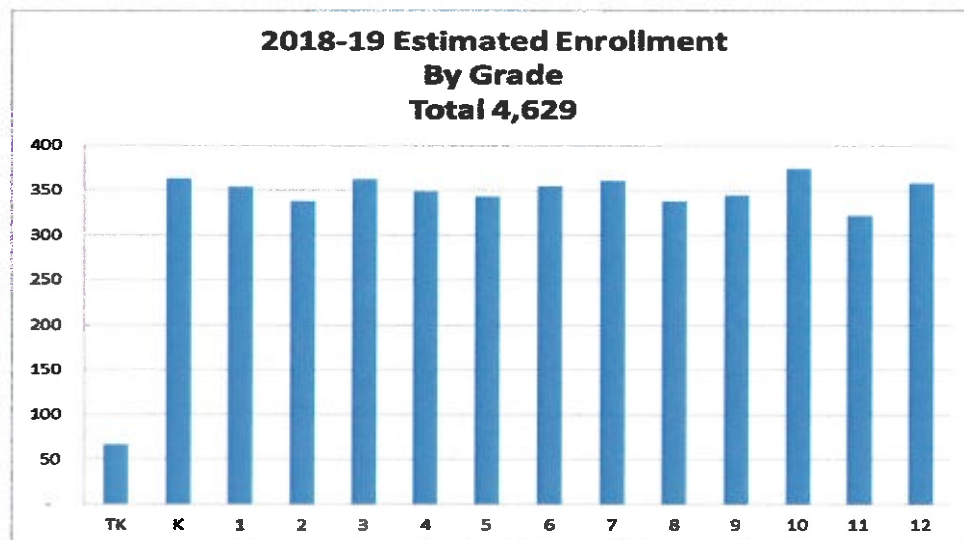
Enrollment by Grade Span is as follows:

Grades TK - 3 = 1,484

Grades 4 - 6 = 1,047

Grades 7 - 8 = 699

Grades 9 - 12 = 1,399





# ***Governor's Budget Proposal 2018-19***



***JUNE 28, 2018***

## THE GOVERNOR'S BUDGET

The Governor's funding priorities for K-12 education is to use the combination of increased one-time and ongoing resources to further advance the core priorities of the Administration – paying down debts owed to schools and fully funding of the Local Control Funding Formula (LCFF). The increased funding to LCFF was enough to fund the statutory cost-of-living adjustment of 2.71%, as well as provide an increase to the formula base, thereby increasing the formula by a total of 3%. As in years past, the May Revise proposes more one-time discretionary funding and will offset any applicable mandate reimbursement claims.

## FAST FACTS

- Total funding is \$96.2 billion (\$57.4 billion General Fund and \$38.8 billion other funds), compared to last year's amount of \$92.3 billion
- The Cost of Living Adjustment (COLA) includes an increase of 3% to the LCFF, and 2.71% to other State categorical programs
- The LCFF is fully funded in 2018-19; this brings to an end the "windfall" years of large increases to revenue, and returns districts to a "COLA only" environment.
- Future COLA increases are predicted to be 2.57% in 2019-20 and 2.67% in 2020-21
- May Revise proposed more than \$2 billion statewide in one-time discretionary funding thereby reducing the outstanding mandate debt owed to districts to \$972 million



***Multi-Year Adopted Budget Projections  
2018 - 19***



***JUNE 28, 2018***

## **BUDGET PROJECTIONS**

Budget projections are required as part of the budget planning process. These projections are based upon assumptions provided by School Services of California for COLA increases for the future years as well as gap closure percentage and other factors. The budget years are calculated based upon assumptions for student population growth, salary increases, staffing levels, and expectations for revenue. The following table shows the key assumptions used to develop the multi-year projections.

### **Multi-Year Assumptions-Expense**

<b>Item</b>	<b>Rate</b>	<b>1920 MYP \$</b>	<b>2021 MYP \$</b>
Step & Column - Cert*	1.98%	\$469,000	\$467,000
Step & Column - Class*	2.44%	\$275,000	\$278,000
Routine Restricted Mtc	3.00%	\$1,810,000	\$1,839,000
Incr STRS	1.85%	\$437,000	
	0.97%		\$234,000
Incr PERS	2.74%	\$312,000	
	2.70%		\$316,000
Deferred Mtc Transfer	N/A	\$500,000	\$500,000
Fiscal Stability Plan	N/A	(\$782,000)	\$-0-
Supplemental/Conc	N/A	\$11,620,000	\$11,805,000
CTE Maint of Effort	N/A	\$521,000	\$521,000

Supplemental/Concentration Grant funds are distributed as follows:

+ 81% Salaries & Benefits

+19% Books, Supplies & Services

\*Includes ALL certificated and/or classified employees

The chart below demonstrates estimated revenue/expenditures for the years 2018-19, 2019-20, and 2020-21. Deficit spending is indicated and is being driven by cost of step and column, STRS and PERS increase; which are outstripping revenue.

## Unrestricted Multi-Year Projections

	2018-19	2019-20	2020-21
Total Revenue	\$49,643,000	\$50,502,000	\$52,006,000
Less Contributions	<u>(\$6,629,000)</u>	<u>(\$7,101,000)</u>	<u>(\$7,553,000)</u>
Net Revenue	\$43,014,000	\$43,401,000	\$44,453,000
Total Expenses	\$43,822,000	\$46,022,000	\$46,487,000
Net Incr/(Decr) to Fund Bal	( \$808,000)	(\$2,621,000)	(\$2,034,000)
Proj Beginning Bal	\$7,550,000	\$6,743,000	\$4,122,000
Proj Ending Bal	\$6,743,000	\$4,122,000	\$2,088,000
Total Unrestricted Reserve	11.7%	6.8%	3.4%
The value of a 3% reserve is:	\$1,729,000	\$1,811,000	\$1,840,000



# **Adopted Budget** *Other Funds* **2018 - 19**



***JUNE 28, 2018***

## **OTHER FUNDS**

### **ADULT EDUCATION FUND (11)**

The Adult Education Fund supports the District's adult education programs; which are now offered thru a matching grant consortium in conjunction with Hartnell College.

### **CHILD DEVELOPMENT FUND (12)**

The Child Development Fund is for Preschool and Child Care programs in the District.

### **CAFETERIA FUND (13)**

This fund is the operating fund for the food service program providing breakfast and lunch to the District's students.

### **DEFERRED MAINTENANCE FUND (14)**

Fire alarms, heating and air conditioning, painting, roofing, asphalt, and carpet replacement make up the majority of the types of projects completed through our Deferred Maintenance Fund.

### **BUILDING FUND – (21)**

This fund is for building projects currently funded by the proceeds of Measure H.

### **CAPITAL FACILITIES FUND (25)**

Capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

### **DEBT SERVICE FUND (56)**

This fund is used to pay the district's Certificate Of Participation debt from 2010.

### **SELF INSURANCE FUND (67)**

The fund that pays for all non-CSEA and retiree employee dental and vision benefits.



***Adopted Budget  
Certification  
2018 - 19***



SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
				X
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 28, 2018	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

**ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS**

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:

\$ \$ \_\_\_\_\_

Less: Amount of total liabilities reserved in budget:

\$ \$ \_\_\_\_\_

Estimated accrued but unfunded liabilities:

\$ \$ \_\_\_\_\_ 0.00

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

Protected Insurance Programs for Schools (PIPS) Leemam

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

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

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name: Danica Salazar

Title: Director of Fiscal Services

Telephone: (831) 633-3343 x1207

E-mail: dsalazar@nmcusd.org

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	4,243	4,299		
Charter School				
<b>Total ADA</b>	<b>4,243</b>	<b>4,299</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2016-17)				
District Regular	4,299	4,298		
Charter School				
<b>Total ADA</b>	<b>4,299</b>	<b>4,298</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2017-18)				
District Regular	4,313	4,366		
Charter School		0		
<b>Total ADA</b>	<b>4,313</b>	<b>4,366</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2018-19)				
District Regular	4,366			
Charter School	0			
<b>Total ADA</b>	<b>4,366</b>			

#### B. 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	4,515	4,555		
Charter School	0	0		
<b>Total Enrollment</b>	<b>4,515</b>	<b>4,555</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2016-17)				
District Regular	4,556	4,613		
Charter School	0	0		
<b>Total Enrollment</b>	<b>4,556</b>	<b>4,613</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2017-18)				
District Regular	4,593	4,614		
Charter School	0	0		
<b>Total Enrollment</b>	<b>4,593</b>	<b>4,614</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2018-19)				
District Regular	4,621			
Charter School	0			
<b>Total Enrollment</b>	<b>4,621</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	4,298	4,555	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>4,298</b>	<b>4,555</b>	<b>94.4%</b>
Second Prior Year (2016-17)			
District Regular	4,297	4,613	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>4,297</b>	<b>4,613</b>	<b>93.1%</b>
First Prior Year (2017-18)			
District Regular	4,366	4,614	
Charter School	0	0	
<b>Total ADA/Enrollment</b>	<b>4,366</b>	<b>4,614</b>	<b>94.6%</b>
Historical Average Ratio:			94.0%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **94.5%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2018-19)				
District Regular	4,345	4,621		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>4,345</b>	<b>4,621</b>	<b>94.0%</b>	<b>Met</b>
First Subsequent Year (2019-20)				
District Regular	4,348	4,623		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>4,348</b>	<b>4,623</b>	<b>94.1%</b>	<b>Met</b>
Second Subsequent Year (2020-21)				
District Regular	4,381	4,659		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>4,381</b>	<b>4,659</b>	<b>94.0%</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.

LCFF Target (Reference Only)

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
49,016,714.00	49,997,498.00	51,502,039.00

##### Step 1 - Change in Population

a. ADA (Funded)

(Form A, lines A6 and C4)

b. Prior Year ADA (Funded)

c. Difference (Step 1a minus Step 1b)

d. Percent Change Due to Population  
(Step 1c divided by Step 1b)

Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
4,372.51	4,372.51	4,354.50	4,387.33
	4,372.51	4,372.51	4,354.50
	0.00	(18.01)	32.83
	0.00%	-0.41%	0.75%

##### Step 2 - Change in Funding Level

a. Prior Year LCFF Funding

b1. COLA percentage (if district is at target)

b2. COLA amount (proxy for purposes of this criterion)

c. Gap Funding (if district is not at target)

d. Economic Recovery Target Funding  
(current year increment)

e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)

f. Percent Change Due to Funding Level  
(Step 2e divided by Step 2a)

45,888,648.00	49,016,714.00	49,997,498.00
	2.57%	2.67%
0.00	1,259,729.55	1,334,933.20
3,128,084.00		
3,128,084.00	1,259,729.55	1,334,933.20
6.82%	2.57%	2.67%

##### Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)

6.82%	2.16%	3.42%
5.82% to 7.82%	1.16% to 3.16%	2.42% to 4.42%

LCFF Revenue Standard (Step 3, plus/minus 1%):

#### 1A2. 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 (Fund 01, Objects 8021 - 8089)	16,255,934.30	16,255,935.00	16,255,934.00	16,255,934.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

#### 1A3. 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)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

#### 1B. 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)	45,980,729.28	49,072,391.00	49,997,498.00	51,502,039.00
District's Projected Change in LCFF Revenue:		6.72%	1.89%	3.01%
LCFF Revenue Standard:		5.82% to 7.82%	1.16% to 3.16%	2.42% to 4.42%
Status:		Met	Met	Met

#### 1C. 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)	29,782,767.82	35,475,521.46	84.0%
Second Prior Year (2016-17)	33,634,313.64	39,511,952.02	85.1%
First Prior Year (2017-18)	36,567,845.38	43,129,026.72	84.8%
	Historical Average Ratio:		84.6%

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

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2018-19)	38,427,584.29	43,821,847.91	87.7%	Not Met
1st Subsequent Year (2019-20)	39,542,236.00	46,022,391.78	85.9%	Met
2nd Subsequent Year (2020-21)	40,907,704.00	46,486,977.00	88.0%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

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

FY 1819 includes increased STRS & PERS benefits, as well as increased STRS On-Behalf entries, while projected revenue reflects reduced one-time funding, and reduced Federal funds. FY 1920 & FY 2021 also includes increased STRS & PERS rates, with Fiscal Stability Adjustments.

## 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):	6.82%	2.16%	3.42%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-3.18% to 16.82%	-7.84% to 12.16%	-6.58% to 13.42%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	1.82% to 11.82%	-2.84% to 7.16%	-1.58% to 8.42%

### 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)	3,144,878.86		
Budget Year (2018-19)	2,502,202.14	-20.44%	Yes
1st Subsequent Year (2019-20)	2,502,202.00	0.00%	No
2nd Subsequent Year (2020-21)	2,502,202.00	0.00%	No

**Explanation:**  
(required if Yes)

FY 1819 includes anticipated 20% reduction in Federal Revenue. FY 1920 and FY 2021 assumes flat Federal funding.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2017-18)	4,952,413.51		
Budget Year (2018-19)	3,690,494.54	-25.48%	Yes
1st Subsequent Year (2019-20)	3,624,249.00	-1.80%	No
2nd Subsequent Year (2020-21)	3,624,249.00	0.00%	No

**Explanation:**  
(required if Yes)

FY 1819 reflects reduction in other State Revenue 'one-time funds', along with reduced funding for Prop 39 - Clean Energy (rsc 6230), CTE Incentive Grant (rsc 6387), Spec Ed / Mental Health Services (rsc 6512), Specialized Secondary Programs (rsc 7 from any of these programs will be recorded at FY 1819 First Interim.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2017-18)	3,022,421.32		
Budget Year (2018-19)	2,042,658.13	-32.42%	Yes
1st Subsequent Year (2019-20)	2,088,878.00	2.26%	No
2nd Subsequent Year (2020-21)	2,138,131.00	2.36%	No

**Explanation:**  
(required if Yes)

FY 1819 Other Local Revenue does not include budgets for unanticipated revenues such as donations and insurance reimbursements.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2017-18)	3,920,862.05		
Budget Year (2018-19)	3,189,101.00	-18.66%	Yes
1st Subsequent Year (2019-20)	3,857,060.00	20.95%	Yes
2nd Subsequent Year (2020-21)	3,074,846.00	-20.28%	Yes

**Explanation:**  
(required if Yes)

FY 1819 Books and Supplies expenditures have been reduced to accommodate reduced revenues, coupled with increased STRS and PERS benefits. FY 1920 and FY 2021 Fiscal Stability Plan.

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

First Prior Year (2017-18)	5,525,083.79		
Budget Year (2018-19)	4,221,263.36	-23.60%	Yes
1st Subsequent Year (2019-20)	4,802,555.78	13.77%	Yes
2nd Subsequent Year (2020-21)	4,846,295.00	0.91%	No

**Explanation:**  
(required if Yes)

FY 1819 Services and Operating expenditures have been reduced to accomodate reduced revenues, coupled with increased STRS and PERS benefits. FY 1920 assumes incr Spec Ed contracts, as well as increased cost per LCAP.

**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)	11,119,713.69		
Budget Year (2018-19)	8,235,354.81	-25.94%	Not Met
1st Subsequent Year (2019-20)	8,215,329.00	-0.24%	Met
2nd Subsequent Year (2020-21)	8,264,582.00	0.60%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2017-18)	9,445,945.84		
Budget Year (2018-19)	7,410,364.36	-21.55%	Not Met
1st Subsequent Year (2019-20)	8,659,615.78	16.86%	Not Met
2nd Subsequent Year (2020-21)	7,921,141.00	-8.53%	Not 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)

FY 1819 includes anticipated 20% reduction in Federal Revenue. FY 1920 and FY 2021 assumes flat Federal funding.

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

FY 1819 reflects reduction in other State Revenue 'one-time funds', along with reduced funding for Prop 39 - Clean Energy (rsc 6230), CTE Incentive Grant (rsc 6387), Spec Ed / Mental Health Services (rsc 6512), Specialized Secondary Programs (rsc 7 from any of these programs will be recorded at FY 1819 First Interim.

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

FY 1819 Other Local Revenue does not include budgets for unanticipated revenues such as donations and insurance reimbursements.

- 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)

FY 1819 Books and Supplies expenditures have been reduced to accomodate reduced revenues, coupled with increased STRS and PERS benefits. FY 1920 and FY 2021 Fiscal Stability Plan.

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

FY 1819 Services and Operating expenditures have been reduced to accomodate reduced revenues, coupled with increased STRS and PERS benefits. FY 1920 assumes incr Spec Ed contracts, as well as increased cost per LCAP.

## 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)	57,615,451.92			
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	57,615,451.92	1,728,463.56	1,730,000.00	N/A

#### 3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	57,615,451.92			
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	57,615,451.92	1,728,463.56	1,548,789.84	1,548,789.84

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%
1,152,309.04	1,548,789.84

e. OMMA/RMA Contribution

Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
1,730,000.00	Met

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

4. Required Minimum Contribution

1,548,789.84
--------------

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	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 9769)	1,499,300.00	1,608,000.00	1,778,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	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)	1,499,300.00	1,608,000.00	1,778,000.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	50,215,820.33	54,175,456.07	59,247,814.66
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)	50,215,820.33	54,175,456.07	59,247,814.66
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	1.0%	1.0%

<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)	3,091,484.03	35,975,521.46	N/A	Met
Second Prior Year (2016-17)	331,096.80	40,110,444.02	N/A	Met
First Prior Year (2017-18)	(1,275,518.90)	43,129,026.72	3.0%	Not Met
Budget Year (2018-19) (Information only)	(807,706.11)	43,821,847.91		

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

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

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

Explanation:  
(required if NOT met)

## 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.

	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
Fiscal Year	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2015-16)	4,185,550.00	5,403,529.96	N/A		Met
Second Prior Year (2016-17)	5,811,364.80	8,494,993.99	N/A		Met
First Prior Year (2017-18)	7,049,389.97	8,826,090.79	N/A		Met
Budget Year (2018-19) (Information only)	7,550,571.89				

<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.)	4,345	4,348	4,381
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	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)	57,615,451.92	60,334,152.78	61,300,239.00
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)	57,615,451.92	60,334,152.78	61,300,239.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,728,463.66	1,810,024.58	1,839,007.17
6. Reserve Standard - by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,728,463.66	1,810,024.58	1,839,007.17

### 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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,729,000.00	1,811,000.00	1,840,000.00
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)	1,729,000.00	1,811,000.00	1,840,000.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	1,728,463.58	1,810,024.58	1,839,007.17
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

- 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?

No

- 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?

No

- 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)?

No

- 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)	(6,247,213.58)			
Budget Year (2018-19)	(6,828,906.05)	381,692.47	6.1%	Met
1st Subsequent Year (2019-20)	(7,100,843.00)	471,936.95	7.1%	Met
2nd Subsequent Year (2020-21)	(7,553,091.00)	452,248.00	6.4%	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)	0.00			
Budget Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met

#### 1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

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

--

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

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


## S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2018
Capital Leases	9	Fund 56 - 979x	Fund 56 - Obj 7438 & 7439	5,560,000
Certificates of Participation	26	Fund 51 - 8611	Fund 51 - Obj 7438 & 7439	33,505,000
General Obligation Bonds	3	Fund 01 - 8011	same fund - Obj 39xx	80,091
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Retiree Benefits Agreement	on-going	Fund 01 - 8011	same fund - Obj 34xx	89,296
<b>TOTAL:</b>				<b>39,234,387</b>

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	17,650	0	0	0
Certificates of Participation	994,950	962,250	934,224	900,550
General Obligation Bonds	2,289,619	2,249,880	2,269,219	2,303,955
Supp Early Retirement Program	108,358	54,325	20,820	4,946
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Retiree Benefits Agreement	44,629	44,629	20,820	0
<b>Total Annual Payments:</b>	<b>3,455,206</b>	<b>3,311,084</b>	<b>3,245,083</b>	<b>3,209,451</b>
<b>Has total annual payment increased over prior year (2017-18)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

---

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

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

---

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

---

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

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

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

**Explanation:**  
(required if Yes)

The 2010 QSCB COP obligation estimated to be \$4.5m once Fund 56 is exhausted. District's Board has been in conversations around long-term funding plan. Otherwise, payment stream will be made from the Unrestricted General Fund commencing in approximately FY 1920.

## 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?

Yes

- 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:

One grandfathered retiree receives District-paid benefits, and no current employees have any future long-term entitlement. Qualifying retirees have the option of selecting ERIP in the form of Health Benefits for a period of 3 years.

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

0.00

0.00

0.00

Estimated

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)
0.00	0.00	0.00
50,660.92	28,756.00	7,937.00
0.00	0.00	0.00
8	5	1

**57B. 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:

The District is self-insured for Delta Dental and VSP Vision, administered by Keenan. This is for all retirees, and employment groups except CSEA classified employees.

3. Self-Insurance Liabilities

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

0.00

0.00

4. Self-Insurance Contributions

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
412,800.00	421,000.00	421,000.00
412,800.00	421,000.00	421,000.00

## 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	255.5	245.9	245.9	245.9

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

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

Yes

If Yes, and the corresponding public disclosure documents have 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.

#### Negotiations Settled

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

Jun 14, 2018

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

Yes

If Yes, date of Superintendent and CBO certification:

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2018

End Date: Jun 30, 2019

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)?

Yes

Yes

Yes

#### One Year Agreement

Total cost of salary settlement

669,103

0

0

% change in salary schedule from prior year

3.6%

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:

Total settlement was 3.62%, of which 2.25% is included in the FY 1819 budget, FY 1718 Ending Fund Balance Assignment includes costs of settlement for all employee groups, and the additional 1.37% was added to the MYP in FY 1920. Because of the timing of Budget Adoption, remaining 1.37% will be budgeted and brought to the Board at the 45 Day Revise.

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
2,825,261	2,826,000	2,826,000
varies	varies	varies
varies	varies	varies

**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:

No		

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

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

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

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

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

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

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

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	234.1	242.2	242.2	242.2

**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.

Classified (non-management) have settled negotiations through 6/30/18, and have begun the negotiations process for periods beginning 7/1/18.

**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

130,624

7. Amount included for any tentative salary schedule increases

Budget Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

293,905

0

0

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
1,712,005	1,712,000	1,712,000
varies	varies	varies
varies	varies	varies

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

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

No		
----	--	--

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**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)
Yes	Yes	Yes
327,293	335,313	343,920
2.6%	2.6%	2.6%

**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)
No	No	No
Yes	No	No

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

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


**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	37.0	36.0	35.0	35.0

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

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

No

If Yes, complete question 2.

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

Management / Supervisor / Confidential negotiations have been settled through 6/30/18.

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)

**Negotiations Not Settled**

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

52,078

4. Amount included for any tentative salary schedule increases

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
117,175	0	0

**Management/Supervisor/Confidential  
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)
Yes	Yes	Yes
318,632	319,000	319,000
varies	varies	varies
varies	varies	varies

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

1. Are step & column adjustments included in the budget and MYPs?  
2. Cost of step and 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)
Yes	Yes	Yes
101,612	103,704	105,698
2.0%	2.0%	2.0%

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

1. Are costs of other benefits included in the budget and MYPs?  
2. Total cost of other benefits  
3. Percent change in cost of other benefits over prior year

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
0	0	0
0.0%	0.0%	0.0%

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

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

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

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

Yes

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

Jun 28, 2018

### S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

No

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

No

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

Yes

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

No

- A7. Is the district's financial system independent of the county office system?

No

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

No

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:  
(optional)

A5 - District has reached a tentative agreement with Certificated, Non-Management staff of 3.62% increase. COLA for FY 1819 is 3.0%.

## End of School District Budget Criteria and Standards Review

*JUNE 28, 2018*



*Adopted Budget  
General Fund 01 State Forms  
2018 - 19*



*JUNE 28, 2018*

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	45,480,729.28	0.00	45,480,729.28	48,572,391.00	0.00	48,572,391.00	6.8%
2) Federal Revenue		8100-8299	54,554.64	3,090,324.22	3,144,878.86	0.00	2,502,202.14	2,502,202.14	-20.4%
3) Other State Revenue		8300-8599	1,490,130.94	3,462,282.57	4,952,413.51	826,459.72	2,864,034.82	3,690,494.54	-25.5%
4) Other Local Revenue		8600-8799	1,075,306.54	1,947,114.78	3,022,421.32	244,197.13	1,798,461.00	2,042,658.13	-32.4%
5) TOTAL REVENUES			48,100,721.40	8,499,721.57	56,600,442.97	49,643,047.85	7,164,697.96	56,807,745.81	0.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	19,978,931.09	3,157,667.92	23,136,599.01	20,642,502.32	2,720,412.39	23,362,914.71	1.0%
2) Classified Salaries		2000-2999	7,429,045.15	3,704,708.25	11,133,753.40	7,493,734.25	3,590,308.66	11,084,042.91	-0.4%
3) Employee Benefits		3000-3999	9,159,869.14	4,065,675.72	13,225,544.86	10,291,347.72	4,478,860.22	14,770,207.94	11.7%
4) Books and Supplies		4000-4999	2,291,518.34	1,629,343.71	3,920,862.05	2,414,085.15	775,015.85	3,189,101.00	-18.7%
5) Services and Other Operating Expenditures		5000-5999	3,782,946.06	1,742,137.73	5,525,083.79	3,228,874.42	982,388.94	4,221,263.36	-23.6%
6) Capital Outlay		6000-6999	854,308.93	476,890.78	1,331,199.71	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	112,036.51	1,146,645.53	1,258,682.04	92,029.00	1,119,661.48	1,211,690.48	-3.7%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(479,628.50)	195,718.30	(283,910.20)	(340,724.95)	116,956.47	(223,768.48)	-21.2%
9) TOTAL EXPENDITURES		7300-7399	43,129,026.72	16,118,787.94	59,247,814.66	43,821,847.91	13,793,604.01	57,615,451.92	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,971,694.68	(7,619,066.37)	(2,647,371.69)	5,821,199.94	(6,628,906.05)	(807,706.11)	-69.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,247,213.58)	6,247,213.58	0.00	(6,628,906.05)	6,628,906.05	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(6,247,213.58)	6,247,213.58	0.00	(6,628,906.05)	6,628,906.05	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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,275,518.90)	(1,371,852.79)	(2,647,371.69)	(807,706.11)	0.00	(807,706.11)	-69.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,826,090.79	1,371,852.79	10,197,943.58	7,550,571.89	0.00	7,550,571.89	-26.0%
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)			8,826,090.79	1,371,852.79	10,197,943.58	7,550,571.89	0.00	7,550,571.89	-26.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,826,090.79	1,371,852.79	10,197,943.58	7,550,571.89	0.00	7,550,571.89	-26.0%
2) Ending Balance, June 30 (E + F1e)			7,550,571.89	0.00	7,550,571.89	6,742,865.78	0.00	6,742,865.78	-10.7%
Components of Ending Fund Balance									
a) Nonspendable		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned									
Other Assignments		9780	5,767,571.89	0.00	5,767,571.89	5,008,865.78	0.00	5,008,865.78	-13.2%
est STRS & PERS Incr 1920 thru 2122	0000	9780				1,427,112.00		1,427,112.00	
MS and HS Chromebooks	0000	9780				125,917.00		125,917.00	
Site Security Cameras	0000	9780				200,000.00		200,000.00	
ELA Materials	0000	9780				415,000.00		415,000.00	
Math Materials	0000	9780				425,000.00		425,000.00	
Science Materials	0000	9780				167,959.00		167,959.00	
Social Studies Materials	0000	9780				250,000.00		250,000.00	
Employee Salary Adjustment FY 1819	0000	9780				554,392.00		554,392.00	
COPS Pymnt - Transfer to F 56	0000	9780				500,000.00		500,000.00	
SpEd Contingency 5%	0000	9780				374,083.00		374,083.00	
Athletic Budget Contingency	1100	9780				50,000.00		50,000.00	
Teacher Budgets per MOU	1100	9780				150,000.00		150,000.00	
Science Materials	1100	9780				369,399.78		369,399.78	
STRS Incremental Increase	1400	9780				3.00		3.00	

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)	
1819 Employee Salary Adj	0000	9780	1,465,000.00		1,465,000.00				
Est STRS/PERS 1819-2122	0000	9780	1,972,569.00		1,972,569.00				
Spec Ed Contingency	0000	9780	364,000.00		364,000.00				
Device License Renewals	0000	9780	200,000.00		200,000.00				
Water Filters/Connections	0000	9780	500,000.00		500,000.00				
Site Security Cameras	0000	9780	100,000.00		100,000.00				
CSEA Full 12 mos Cap Incr	0000	9780	50,000.00		50,000.00				
Classroom Device Replacements	0000	9780	200,000.00		200,000.00				
MS/HS Chromebooks	0000	9780	390,000.00		390,000.00				
Science Materials	0000	9780	81,584.84		81,584.84				
Math Materials	1100	9780	344,418.05		344,418.05				
Athletic Purchases	1100	9780	100,000.00		100,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,778,000.00	0.00	1,778,000.00	1,729,000.00	0.00	1,729,000.00	-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		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
G. ASSETS								
1) Cash								
a) in County Treasury		9110	13,062,200.72	(3,000,083.63)	10,062,117.09			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	0.00	0.00	0.00			
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00			
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	180,640.55	0.00	180,640.55			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	1,254.14	0.00	1,254.14			
6) Stores		9320	0.00	0.00	0.00			
7) Prepaid Expenditures		9330	0.00	0.00	0.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL ASSETS			13,249,095.41	(3,000,083.63)	10,249,011.78			
H. DEFERRED OUTFLOWS OF RESOURCES								
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00			
I. LIABILITIES								
1) Accounts Payable		9500	728,902.31	0.00	728,902.31			
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			728,902.31	0.00	728,902.31			
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00			
K. FUND EQUITY								
Ending Fund Balance, June 30								

Description (G9 + H2) - (I6 + J2)	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)	
			12,520,193.10	(3,000,083.63)	9,520,109.47				

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	24,105,240.08	0.00	24,105,240.08	27,159,956.00	0.00	27,159,956.00	12.7%
Education Protection Account State Aid - Current Year		8012	5,619,554.90	0.00	5,619,554.90	5,656,500.00	0.00	5,656,500.00	0.7%
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	74,699.00	0.00	74,699.00	74,699.00	0.00	74,699.00	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	14,801,776.00	0.00	14,801,776.00	14,801,776.00	0.00	14,801,776.00	0.0%
Unsecured Roll Taxes		8042	556,552.00	0.00	556,552.00	556,552.00	0.00	556,552.00	0.0%
Prior Years' Taxes		8043	98,782.19	0.00	98,782.19	101,730.00	0.00	101,730.00	3.0%
Supplemental Taxes		8044	170,279.36	0.00	170,279.36	167,332.00	0.00	167,332.00	-1.7%
Education Revenue Augmentation Fund (ERAF)		8045	551,733.00	0.00	551,733.00	551,733.00	0.00	551,733.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	2,112.75	0.00	2,112.75	2,113.00	0.00	2,113.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			45,980,729.28	0.00	45,980,729.28	49,072,391.00	0.00	49,072,391.00	6.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(500,000.00)		(500,000.00)	(500,000.00)		(500,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

**North Monterey County Unified  
Monterey County**

General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund est. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund est. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			45,480,729.28	0.00	45,480,729.28	40,572,391.00	0.00	40,572,391.00	6.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	740,629.59	740,629.59	0.00	784,689.14	784,689.14	5.9%
Special Education Discretionary Grants		8182	0.00	46,375.00	46,375.00	0.00	0.00	0.00	-100.0%
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		1,100,879.06	1,100,879.06		730,662.00	730,662.00	-33.6%
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		144,243.96	144,243.96		113,650.00	113,650.00	-21.2%
Title III, Part A, Immigrant Education Program	4201	8290		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)	
Title III, Part A, English Learner Program	4203	8290		206,130.24	206,130.24		153,820.00	153,820.00	-25.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		809,383.00	809,383.00		688,747.00	688,747.00	-14.9%
Other NCLB / Every Student Succeeds Act		8290							
Career and Technical Education	3500-3599	8290		34,038.00	34,038.00		30,634.00	30,634.00	-10.0%
All Other Federal Revenue	All Other	8290	54,554.64	8,645.37	63,200.01	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			54,554.64	3,090,324.22	3,144,878.86	0.00	2,502,202.14	2,502,202.14	-20.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	797,918.00	0.00	797,918.00	164,000.00	0.00	164,000.00	-79.4%
Lottery - Unrestricted and Instructional Materials		8560	671,509.30	237,789.71	909,299.01	662,459.72	217,794.98	880,254.70	-3.2%
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		611,354.84	611,354.84		611,354.84	611,354.84	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		2,773.93	2,773.93		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		268,077.00	268,077.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		442,532.25	442,532.25		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		35,000.00	35,000.00		0.00	0.00	-100.0%
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	20,703.64	1,864,754.84	1,885,458.48	0.00	2,034,885.00	2,034,885.00	7.9%
TOTAL, OTHER STATE REVENUE			2,490,130.94	3,462,282.57	4,952,413.51	826,459.72	2,864,034.82	3,690,494.54	-25.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	33,780.79	0.00	33,780.79	32,328.00	0.00	32,328.00	-4.3%
Interest		8660	102,692.62	700.00	103,392.62	122,000.00	400.00	122,400.00	18.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	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	0.0%
All Other Local Revenue		8699	938,833.13	149,753.70	1,088,586.83	89,869.13	0.00	89,869.13	-91.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00			0.00	0.0%
From County Offices	6500	8792		1,796,661.08	1,796,661.08		1,798,061.00	1,798,061.00	0.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,075,306.54	1,947,114.78	3,022,421.32	244,197.13	1,798,461.00	2,042,658.13	-32.4%
TOTAL, REVENUES			48,100,721.40	3,499,721.57	51,600,442.97	49,643,097.35	7,154,097.90	56,797,195.25	0.4%

Description		2017-18 Estimated Actuals			2018-19 Budget		
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
<b>CERTIFICATED SALARIES</b>							
	1100	16,152,777.70	2,440,811.57	18,593,589.27	16,635,460.17	2,221,305.03	18,856,765.20
Certificated Teachers' Salaries							1.4%
Certificated Pupil Support Salaries	1200	1,080,998.55	355,321.81	1,436,320.36	1,075,626.22	303,487.66	1,379,113.88
Certificated Supervisors' and Administrators' Salaries	1300	2,702,610.80	361,534.54	3,064,145.34	2,886,724.84	195,619.70	3,082,344.54
Other Certificated Salaries	1900	42,544.04	0.00	42,544.04	44,691.09	0.00	44,691.09
<b>TOTAL, CERTIFICATED SALARIES</b>		19,978,931.09	3,157,667.92	23,136,599.01	20,642,502.32	2,720,412.39	23,362,914.71
<b>CLASSIFIED SALARIES</b>							
	2100	419,053.71	2,069,876.57	2,488,930.28	395,344.89	2,071,662.15	2,467,007.04
Classified Instructional Salaries							-0.9%
Classified Support Salaries	2200	3,425,142.09	957,927.59	4,383,069.68	3,533,820.87	966,264.94	4,500,085.81
Classified Supervisors' and Administrators' Salaries	2300	518,245.73	182,894.55	701,140.28	534,859.46	147,546.07	682,405.53
Clerical, Technical and Office Salaries	2400	2,631,341.65	277,089.90	2,908,431.55	2,741,565.74	306,691.30	3,048,257.04
Other Classified Salaries	2900	435,261.97	216,919.64	652,181.61	288,143.29	98,144.20	386,287.49
<b>TOTAL, CLASSIFIED SALARIES</b>		7,429,045.15	3,704,708.25	11,133,753.40	7,493,734.25	3,590,308.66	11,084,042.91
<b>EMPLOYEE BENEFITS</b>							
	3101-3102	2,787,239.44	2,227,408.44	5,014,647.88	3,199,921.00	2,488,863.74	5,688,784.74
STRS							13.4%
PERS	3201-3202	1,096,555.53	514,587.11	1,611,142.64	1,349,787.18	625,839.98	1,975,627.16
OASDI/Medicare/Alternative	3301-3302	797,076.45	308,154.68	1,105,231.13	809,458.37	303,035.21	1,112,493.58
Health and Welfare Benefits	3401-3402	3,634,338.86	808,933.34	4,443,272.20	3,964,298.02	849,171.83	4,813,469.85
Unemployment Insurance	3501-3502	13,550.68	3,405.93	16,956.61	13,652.59	3,160.64	16,813.23
Workers' Compensation	3601-3602	791,860.62	203,186.22	995,046.84	903,569.64	208,788.82	1,112,358.46
OPEB, Allocated	3701-3702	39,247.56	0.00	39,247.56	50,660.92	0.00	50,660.92
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL, EMPLOYEE BENEFITS</b>		9,159,869.14	4,065,675.72	13,225,544.86	10,291,347.72	4,478,860.22	14,770,207.94
<b>BOOKS AND SUPPLIES</b>							
	4100	338,624.77	299,226.71	637,851.48	615,000.00	218,194.98	833,194.98
Approved Textbooks and Core Curricula Materials							30.6%
Books and Other Reference Materials	4200	95,377.89	25,486.92	120,864.81	19,000.00	4,000.00	23,000.00
Materials and Supplies	4300	1,250,930.61	1,169,657.63	2,420,588.24	1,284,736.14	521,618.58	1,806,354.72
							-25.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	908,686.07	134,872.45	741,557.52	405,349.04	31,202.22	528,551.30	-29.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			2,291,518.34	1,025,342.71	3,620,862.05	2,414,063.15	775,015.85	3,189,101.00	-13.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.0%
Travel and Conferences		5200	131,916.47	184,258.91	316,175.38	129,294.00	89,707.94	213,001.94	-32.6%
Dues and Memberships		5300	44,191.00	0.00	44,191.00	30,628.00	0.00	30,628.00	-31.7%
Insurance		5400 - 5450	327,408.08	0.00	327,408.08	382,320.00	0.00	382,320.00	10.7%
Operations and Housekeeping Services		5500	867,514.00	0.00	867,514.00	824,500.00	0.00	824,500.00	-5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	215,573.55	399,399.01	614,972.56	162,308.34	157,890.00	320,198.34	-47.9%
Transfers of Direct Costs		5710	(86,190.59)	66,190.59	0.00	(33,300.00)	33,300.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,951.75	5,649.25	14,601.00	14,200.00	2,000.00	16,200.00	11.0%
Professional/Consulting Services and Operating Expenditures		5800	2,068,787.72	866,336.82	2,935,124.54	1,554,549.08	493,241.00	2,047,790.08	-30.2%
Communications		5900	184,794.08	20,303.15	205,097.23	190,375.00	16,250.00	206,625.00	0.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			3,782,946.06	1,742,137.73	5,525,083.79	3,228,874.42	982,388.94	4,221,263.36	-23.6%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	711,267.05	432,054.41	1,143,321.46	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	143,041.88	44,836.37	187,878.25	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			854,308.93	476,890.78	1,331,199.71	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	45,000.00	45,000.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	76,048.32	1,101,645.53	1,177,693.85	73,528.00	1,119,661.48	1,193,189.48	1.3%
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%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	17,454.00	0.00	17,454.00	19,231.00	0.00	18,501.00	6.0%
Debt Service									
Debt Service - Interest		7438	1,417.94	0.00	1,417.94	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	17,116.25	0.00	17,116.25	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			112,036.51	1,146,645.53	1,258,682.04	92,029.00	1,119,661.48	1,211,690.48	-3.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(195,718.30)	195,718.30	0.00	(116,893.47)	116,956.47	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(283,910.20)	0.00	(283,910.20)	(223,768.48)	0.00	(223,768.48)	-21.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(479,628.50)	195,718.30	(283,910.20)	(340,724.95)	116,956.47	(223,768.48)	-21.2%
TOTAL EXPENDITURES			43,128,026.72	18,118,787.94	59,246,814.66	43,821,647.91	13,793,604.01	57,615,451.92	-2.8%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		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%

Description	Resource Codes	Object Codes	2017-18 Estimated Funds			2016-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund est. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund est. D + E (F)	
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(6,247,213.58)	6,247,213.58	0.00	(6,628,906.05)	6,628,906.05	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(6,247,213.58)	6,247,213.58	0.00	(6,628,906.05)	6,628,906.05	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(6,247,213.58)	6,247,213.58	0.00	(6,628,906.05)	6,628,906.05	0.00	0.0%

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	45,480,729.28	0.00	45,480,729.28	48,572,391.00	0.00	48,572,391.00	6.8%
2) Federal Revenue		8100-8299	54,554.64	3,080,324.22	3,144,878.86	0.00	2,502,202.14	2,502,202.14	-20.4%
3) Other State Revenue		8300-8599	1,490,130.94	3,462,282.57	4,952,413.51	826,459.72	2,864,034.82	3,690,494.54	-25.5%
4) Other Local Revenue		8600-8799	1,075,306.54	1,947,114.78	3,022,421.32	244,197.13	1,798,461.00	2,042,658.13	-32.4%
5) TOTAL REVENUES			48,100,721.40	8,499,721.57	56,600,442.97	49,643,047.85	7,164,697.96	56,807,745.81	0.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		24,453,495.53	9,357,196.44	33,810,691.97	25,231,331.58	8,512,397.33	33,743,728.91	-0.2%
2) Instruction - Related Services	2000-2999		5,291,484.21	1,351,292.21	6,642,776.42	5,469,608.09	943,613.74	6,413,221.83	-3.5%
3) Pupil Services	3000-3999		4,493,085.68	1,312,335.48	5,805,421.16	4,976,308.72	1,318,618.53	6,294,927.25	8.4%
4) Ancillary Services	4000-4999		343,144.39	9,183.00	352,327.39	279,728.00	4,687.00	284,415.00	-19.3%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		58,357.41	3,441.00	61,798.41	61,869.13	4,052.00	65,921.13	6.7%
7) General Administration	7000-7999		4,288,093.18	240,350.51	4,528,443.69	4,550,445.41	150,413.47	4,700,858.88	3.8%
8) Plant Services	8000-8999		4,089,329.81	2,698,343.77	6,787,673.58	3,160,527.98	1,740,160.46	4,900,688.44	-27.8%
9) Other Outgo	9000-9999	Except 7600-7699	112,036.51	1,146,645.53	1,258,682.04	92,029.00	1,119,661.48	1,211,690.48	-3.7%
10) TOTAL EXPENDITURES			43,129,026.72	16,118,787.94	59,247,814.66	43,821,847.91	13,793,604.01	57,615,451.92	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			4,971,694.68	(7,619,066.37)	(2,647,371.69)	5,821,199.94	(6,628,906.05)	(807,706.11)	-69.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,247,213.58)	6,247,213.58	0.00	(6,628,906.05)	6,628,906.05	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(6,247,213.58)	6,247,213.58	0.00	(6,628,906.05)	6,628,906.05	0.00	0.0%

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>			(1,275,518.90)	(1,371,852.79)	(2,647,371.69)	(807,706.11)	0.00	(807,706.11)	-69.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791	8,826,090.79	1,371,852.79	10,197,943.58	7,550,571.89	0.00	7,550,571.89	-26.0%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a ÷ F1b)			8,826,090.79	1,371,852.79	10,197,943.58	7,550,571.89	0.00	7,550,571.89	-26.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,826,090.79	1,371,852.79	10,197,943.58	7,550,571.89	0.00	7,550,571.89	-26.0%
2) Ending Balance, June 30 (E + F1e)			7,550,571.89	0.00	7,550,571.89	6,742,865.78	0.00	6,742,865.78	-10.7%
<b>Components of Ending Fund Balance</b>									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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)			5,767,571.89	0.00	5,767,571.89	5,008,865.78	0.00	5,008,865.78	-13.2%
est STRS & PERS incr 1920 thru 2122	0000	9780			1,427,112.00	1,427,112.00		1,427,112.00	
MS and HS Chromebooks	0000	9780			125,917.00	125,917.00		125,917.00	
Site Security Cameras	0000	9780			200,000.00	200,000.00		200,000.00	
ELA Materials	0000	9780			415,000.00	415,000.00		415,000.00	
Math Materials	0000	9780			425,000.00	425,000.00		425,000.00	
Science Materials	0000	9780			167,959.00	167,959.00		167,959.00	
Social Studies Materials	0000	9780			250,000.00	250,000.00		250,000.00	
Employee Salary Adjustment FY 1819	0000	9780			554,392.00	554,392.00		554,392.00	
COPS Pymnt - Transfer to F 56	0000	9780			500,000.00	500,000.00		500,000.00	
SpEd Contingency 5%	0000	9780			374,083.00	374,083.00		374,083.00	
Athletic Budget Contingency	1100	9780			50,000.00	50,000.00		50,000.00	
Teacher Budgets per MOU	1100	9780			150,000.00	150,000.00		150,000.00	

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)	
Science Materials	1100	9780				369,399.78		369,399.78	
STRS Incremental Increase	1400	9780				3.00		3.00	
1819 Employee Salary Adj	0000	9780	1,465,000.00		1,465,000.00				
Est STRS/PERS 1819-2122	0000	9780	1,972,569.00		1,972,569.00				
Spec Ed Contingency	0000	9780	364,000.00		364,000.00				
Device License Renewals	0000	9780	200,000.00		200,000.00				
Water Filters/Connections	0000	9780	500,000.00		500,000.00				
Site Security Cameras	0000	9780	100,000.00		100,000.00				
CSEA Full 12 mos Cap Incr	0000	9780	50,000.00		50,000.00				
Classroom Device Replacements	0000	9780	200,000.00		200,000.00				
MS/HS Chromebooks	0000	9780	390,000.00		390,000.00				
Science Materials	0000	9780	81,584.84		81,584.84				
Math Materials	1100	9780	344,418.05		344,418.05				
Athletic Purchases	1100	9780	100,000.00		100,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,778,000.00	0.00	1,778,000.00	1,729,000.00	0.00	1,729,000.00	-2.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

North Monterey County Unified  
Monterey County

July 1 Budget  
General Fund  
Exhibit: Restricted Balance Detail

27 73825 0000000  
Form 01

Resource	Description	2017-18		2018-19	
		Estimated	Actuals	Budget	
Total, Restricted Balance			0.00		0.00





***Adopted Budget  
Form MYP  
2018 - 19***



***JUNE 28, 2018***

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	48,572,391.00	1.90%	49,497,498.00	3.04%	51,002,039.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	826,459.72	-8.02%	760,214.00	0.00%	760,214.00
4. Other Local Revenues	8600-8799	244,197.13	0.00%	244,197.00	0.00%	244,197.00
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	(6,628,906.05)	7.12%	(7,100,843.00)	6.37%	(7,553,091.00)
6. Total (Sum lines A1 thru A5c)		43,014,141.80	0.90%	43,401,066.00	2.42%	44,453,359.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				20,642,502.32		20,847,604.00
b. Step & Column Adjustment				415,269.00		412,200.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(210,167.32)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,642,502.32	0.99%	20,847,604.00	1.98%	21,259,804.00
2. Classified Salaries						
a. Base Salaries				7,493,734.25		7,730,587.00
b. Step & Column Adjustment				187,304.00		188,347.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				49,548.75		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,493,734.25	3.16%	7,730,587.00	2.44%	7,918,934.00
3. Employee Benefits	3000-3999	10,291,347.72	6.54%	10,964,045.00	6.98%	11,728,966.00
4. Books and Supplies	4000-4999	2,414,085.15	25.09%	3,019,840.00	-29.86%	2,117,989.00
5. Services and Other Operating Expenditures	5000-5999	3,228,874.42	14.87%	3,709,011.78	0.00%	3,709,009.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	92,029.00	0.00%	92,029.00	1.06%	93,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(340,724.95)	0.00%	(340,725.00)	0.00%	(340,725.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		43,821,847.91	5.02%	46,022,391.78	1.01%	46,486,977.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(807,706.11)		(2,621,325.78)		(2,033,618.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1c)		7,550,571.89		6,742,865.78		4,121,540.00
2. Ending Fund Balance (Sum lines C and D1)		6,742,865.78		4,121,540.00		2,087,922.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	5,008,865.78		2,305,540.00		242,922.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,729,000.00		1,811,000.00		1,840,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		6,742,865.78		4,121,540.00		2,087,922.00
(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	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,729,000.00		1,811,000.00		1,840,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,729,000.00		1,811,000.00		1,840,000.00
<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.						
<p>A. REVENUES - A.1 LCFF Revenue calculated using FCMAT Calculator V19.1a. with \$500k transfer out (obj 8091) to Fund 14 per assumed continued Board Direction. A.3 STATE Revenue assumes \$164k Mandated Block Grant. FY 1920 - FY 2021 Lottery based on 95% of FY 1819. A.4 OTHER LOCAL Revenue assumes flat lease revenue (Cell Tower Rental) of \$ 32K, Transportation Chargeback revenue \$ 28K, AFT Salary Reimb \$62K, and Interest Revenue \$ 120K. B. EXPENDITURES - B.1.d - Certificated Salaries FY 1920 Fiscal Stability Adjustments. B.2.d - Classified Salaries 1920 Fiscal Stability Adjustments. B.3 - Employee Benefits includes increasing PERS rates: FY1819 is 18.1%; FY 1920 is 20.8% ; FY 2021 is 23.8%. Also included are increasing STRS rates: FY 1819 is 16.28% , FY 1920 is 18.13%, and FY 2021 is 19.10%. B.4- Books &amp; Supplies: Fiscal Stability Plan required reductions in supplies / computers. B.5- Services: Incl one-time tech improvement costs \$295k FY 1819. B.7 Other Outgo- projections remain flat for unused site fees.</p>						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,502,202.14	0.00%	2,502,202.00	0.00%	2,502,202.00
3. Other State Revenues	8300-8599	2,864,034.82	0.00%	2,864,035.00	0.00%	2,864,035.00
4. Other Local Revenues	8600-8799	1,798,461.00	2.57%	1,844,681.00	2.67%	1,893,934.00
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	6,628,906.05	7.12%	7,100,843.00	6.37%	7,553,091.00
6. Total (Sum lines A1 thru A5c)		13,793,604.01	3.76%	14,311,761.00	3.50%	14,813,262.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,720,412.39		2,774,199.34
b. Step & Column Adjustment				53,786.95		54,852.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,720,412.39	1.98%	2,774,199.34	1.98%	2,829,051.34
2. Classified Salaries						
a. Base Salaries				3,590,308.66		3,677,782.66
b. Step & Column Adjustment				87,474.00		89,605.00
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	3,590,308.66	2.44%	3,677,782.66	2.44%	3,767,387.66
3. Employee Benefits	3000-3999	4,478,860.22	4.27%	4,670,004.00	3.66%	4,840,828.00
4. Books and Supplies	4000-4999	775,015.85	8.03%	837,220.00	14.29%	956,857.00
5. Services and Other Operating Expenditures	5000-5999	992,388.94	10.19%	1,093,544.00	4.00%	1,137,286.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,119,661.48	2.00%	1,142,055.00	2.00%	1,164,896.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	116,956.47	0.00%	116,956.00	0.00%	116,956.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		13,793,604.01	3.76%	14,311,761.00	3.50%	14,813,262.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		0.00		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00

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.						
<p>A.REVENUES - Federal Revenue FY 1819 assumes 20% reduction. FY 1920 - FY 2021 Federal Revenue remains flat. State Revenue FY 1819 excludes 1718 carryover. FY 1920 - FY 2021 assumes flat State funding. State Revenue includes STRS On Behalf (rsc 7690) \$2,034,855. Assumes flat Spec Ed funding from MCOE SELPA with COLA of 2.57% and 2.67%.</p> <p>CONTRIBUTIONS (obj 8980-8999) include 8% increase Sp Ed contribution in FY 1920 and FY 2021. Routine Restricted Maintenance contribution based on 3% of total expenditures budgeted each year.</p> <p>B. EXPENDITURES - B.3 - Employee Benefits includes increasing PERS rates: FY1819 is 18.1%; FY 1920 is 20.8%; FY 2021 is 23.8%. Also included are increasing STRS rates: FY 1819 is 16.28% , FY 1920 is 18.13%, and FY 2021 is 19.10%. Assumes flat STRS On Behalf (rsc 7690) \$2.034m obj 3101. B.5-Services FY 2021 assumes 4% incr in Spec Ed contracts. B.7- Other Outgo assumes 2% increasing costs from MCOE.</p>						

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	48,572,391.00	1.90%	49,497,498.00	3.04%	51,002,039.00
2. Federal Revenues	8100-8299	2,502,202.14	0.00%	2,502,202.00	0.00%	2,502,202.00
3. Other State Revenues	8300-8599	3,690,494.54	-1.80%	3,624,249.00	0.00%	3,624,249.00
4. Other Local Revenues	8600-8799	2,042,658.13	2.26%	2,088,878.00	2.36%	2,138,131.00
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)		56,807,745.81	1.59%	57,712,827.00	2.69%	59,266,621.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				23,362,914.71		23,621,803.34
b. Step & Column Adjustment				469,055.95		467,052.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(210,167.32)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,362,914.71	1.11%	23,621,803.34	1.98%	24,088,855.34
2. Classified Salaries						
a. Base Salaries				11,084,042.91		11,408,369.66
b. Step & Column Adjustment				274,778.00		277,952.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				49,548.75		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,084,042.91	2.93%	11,408,369.66	2.44%	11,686,321.66
3. Employee Benefits	3000-3999	14,770,207.94	5.85%	15,634,049.00	5.99%	16,569,794.00
4. Books and Supplies	4000-4999	3,189,101.00	20.95%	3,857,060.00	-20.28%	3,074,846.00
5. Services and Other Operating Expenditures	5000-5999	4,221,263.36	13.77%	4,802,555.78	0.91%	4,846,295.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,211,690.48	1.85%	1,234,084.00	1.93%	1,257,896.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(223,768.48)	0.00%	(223,769.00)	0.00%	(223,769.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		57,615,451.92	4.72%	60,334,152.78	1.60%	61,300,239.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(807,706.11)		(2,621,325.78)		(2,033,618.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,550,571.89		6,742,865.78		4,121,540.00
2. Ending Fund Balance (Sum lines C and D1)		6,742,865.78		4,121,540.00		2,087,922.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	5,008,865.78		2,305,540.00		242,922.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,729,000.00		1,811,000.00		1,840,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		6,742,865.78		4,121,540.00		2,087,922.00
(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	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,729,000.00		1,811,000.00		1,840,000.00
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)		1,729,000.00		1,811,000.00		1,840,000.00
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)		4,345.32		4,347.70		4,380.53
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		57,615,451.92		60,334,152.78		61,300,239.00
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)		57,615,451.92		60,334,152.78		61,300,239.00
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)		1,728,463.56		1,810,024.58		1,839,007.17
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,728,463.56		1,810,024.58		1,839,007.17
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



***Adopted Budget  
Supplemental Forms  
2018 - 19***



***JUNE 28, 2018***

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)	4,365.71	4,365.71	4,365.71	4,345.32	4,345.32	4,365.71
<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>	4,365.71	4,365.71	4,365.71	4,345.32	4,345.32	4,365.71
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	1.03	1.03	1.03	1.03	1.03	1.03
b. Special Education-Special Day Class	5.77	5.77	5.77	5.77	5.77	5.77
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
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>	6.80	6.80	6.80	6.80	6.80	6.80
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	4,372.51	4,372.51	4,372.51	4,352.12	4,352.12	4,372.51
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	14,601.00	0.00	0.00	(283,910.20)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,254.14	0.00
39 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	28,521.21	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	36,113.00	0.00	118,787.97	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	32.13
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(50,716.50)	136,601.02	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,222.01
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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
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
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0
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
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	50,714.00	(50,716.50)	283,910.20	(283,910.20)	0.00	0.00	1,254.14	1,254.14

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	16,200.00	0.00	0.00	(223,768.48)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	16,446.62	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	5,300.00	0.00	106,017.24	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(21,500.00)	101,304.62	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 8610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	21,500.00	(21,500.00)	223,768.48	(223,768.48)	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	1,061,512.00		1,061,512.00	0.00	0.00	1,061,512.00
Work in Progress	8,190,542.91	0.09	8,190,543.00	0.00	7,051,477.00	1,139,066.00
Total capital assets not being depreciated	9,252,054.91	0.09	9,252,055.00	0.00	7,051,477.00	2,200,578.00
Capital assets being depreciated:						
Land Improvements	13,241,258.00	(3,335,607.00)	9,905,651.00	9,597,576.00	0.00	19,503,227.00
Buildings	75,055,430.00		75,055,430.00	4,064,000.00	0.00	79,119,430.00
Equipment	7,449,819.00		7,449,819.00	141,000.00	0.00	7,590,819.00
Total capital assets being depreciated	95,746,507.00	(3,335,607.00)	92,410,900.00	13,802,576.00	0.00	106,213,476.00
Accumulated Depreciation for:						
Land Improvements	(7,859,238.00)		(7,859,238.00)	0.00	0.00	(7,859,238.00)
Buildings	(40,542,774.00)	2,226.00	(40,540,548.00)	2,500,000.00	0.00	(38,040,548.00)
Equipment	(5,174,857.00)	1.00	(5,174,856.00)	450,000.00	0.00	(4,724,856.00)
Total accumulated depreciation	(53,576,869.00)	2,227.00	(53,574,642.00)	2,950,000.00	0.00	(50,624,642.00)
Total capital assets being depreciated, net	42,169,638.00	(3,333,380.00)	38,836,258.00	16,752,576.00	0.00	55,588,834.00
Governmental activity capital assets, net	51,421,692.91	(3,333,379.91)	48,088,313.00	16,752,576.00	7,051,477.00	57,789,412.00
<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

ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
Object	JUNE								
<b>A. BEGINNING CASH</b>		11,107,678.27	15,187,678.27	14,886,418.97	14,288,614.15	13,870,917.15	9,785,917.15	17,805,073.70	17,548,539.60
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment									
Property Taxes		3,394,000.00	3,394,000.00	3,394,000.00	3,394,000.00	0.00	3,394,000.00	3,394,000.00	3,394,000.00
Miscellaneous Funds		0.00	0.00	42,000.00	515,000.00	120,000.00	8,600,000.00	450,000.00	900,000.00
Federal Revenue		0.00	70,000.00	150,000.00	178,000.00	200,000.00	0.00	290,000.00	0.00
Other State Revenue		0.00	300,000.00	70,000.00	45,000.00	160,000.00	450,000.00	625,000.00	156,000.00
Other Local Revenue		6,000.00	300,000.00	140,000.00	300,000.00	70,000.00	100,000.00	200,000.00	200,000.00
Interfund Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources									
<b>TOTAL RECEIPTS</b>		3,400,000.00	4,084,000.00	3,736,000.00	4,432,000.00	550,000.00	12,544,000.00	4,459,000.00	4,649,000.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries		200,000.00	2,100,000.00	2,100,000.00	2,100,000.00	2,100,000.00	2,125,000.00	2,125,000.00	2,125,000.00
Classified Salaries		400,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Employee Benefits		700,000.00	1,100,000.00	1,125,000.00	1,125,000.00	1,125,000.00	1,125,000.00	1,125,000.00	1,125,000.00
Books and Supplies		175,000.00	264,328.20	225,000.00	200,000.00	250,000.00	75,000.00	150,000.00	120,000.00
Services		350,000.00	450,000.00	180,000.00	350,000.00	350,000.00	100,000.00	350,000.00	250,000.00
Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo		0.00	10,000.00	25,000.00	150,000.00	60,000.00	100,000.00	50,000.00	100,000.00
Interfund Transfers Out			0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses			0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		1,825,000.00	4,924,328.20	4,655,000.00	4,925,000.00	4,885,000.00	4,525,000.00	4,800,000.00	4,720,000.00
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not In Treasury		5,000.00							
Accounts Receivable		250,000.00	20,000.00	200,000.00	50,000.00	250,000.00	0.00	100,000.00	0.00
Due From Other Funds			80,000.00	20,000.00					0.00
Stores									
Prepaid Expenditures		250,000.00							
Other Current Assets									
Deferred Outflows of Resources									
<b>SUBTOTAL</b>		505,000.00	100,000.00	220,000.00	50,000.00	250,000.00	0.00	100,000.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable		(2,000,000.00)	(150,000.00)	(100,000.00)	(25,000.00)	0.00	0.00	0.00	0.00
Due To Other Funds		10,000.00	(10,000.00)	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans									
Unearned Revenues			(300,000.00)	0.00					
Deferred Inflows of Resources									
<b>SUBTOTAL</b>		(1,855,000.00)	(480,000.00)	(100,000.00)	(25,000.00)	0.00	0.00	0.00	0.00
<b>Nonoperating</b>									
Suspense Clearing		0.00	(933.10)	1,195.18	303.00		156.55	(15,534.10)	17,423.90
<b>TOTAL BALANCE SHEET ITEMS</b>		2,505,000.00	559,066.90	321,195.18	75,303.00	250,000.00	156.55	84,465.90	17,423.90
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		4,080,000.00	(301,259.30)	(597,804.82)	(417,697.00)	(4,085,000.00)	8,019,156.55	(256,534.10)	(53,576.10)
<b>F. ENDING CASH (A + E)</b>		15,187,678.27	14,886,418.97	14,288,614.15	13,870,917.15	9,785,917.15	17,805,073.70	17,548,539.60	17,494,963.50
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

ESTIMATES THROUGH THE MONTH OF		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>A. BEGINNING CASH</b>		JUNE	17,494,963.50	16,865,346.75	19,231,422.49	17,489,446.49				
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment		8010-8019	3,394,000.00	1,888,152.00	1,888,152.00	1,888,152.00	0.00	0.00	32,816,456.00	32,816,456.00
Property Taxes		8020-8079	0.00	4,900,000.00	525,000.00	203,935.00	0.00	0.00	16,255,935.00	16,255,935.00
Miscellaneous Funds		8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	(500,000.00)	(500,000.00)
Federal Revenue		8100-8299	425,000.00	8,000.00	5,000.00	220,000.00	956,202.14	0.00	2,502,202.14	2,502,202.14
Other State Revenue		8300-8399	250,000.00	220,000.00	200,000.00	200,000.00	1,075,494.54	0.00	3,690,494.54	3,690,494.54
Other Local Revenue		8600-8799	150,000.00	150,000.00	200,000.00	150,000.00	76,658.13	0.00	2,042,658.13	2,042,658.13
Interfund Transfers In		8810-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		8930-8979	4,219,000.00	7,166,152.00	2,818,152.00	2,662,087.00	2,108,354.81	0.00	56,807,745.81	56,807,745.81
<b>TOTAL RECEIPTS</b>										
<b>C. DISBURSEMENTS</b>										
Certificated Salaries		1000-1999	2,125,000.00	2,125,000.00	2,125,000.00	2,012,914.71	0.00	0.00	23,362,914.71	23,362,914.71
Classified Salaries		2000-2999	1,000,000.00	1,000,000.00	1,000,000.00	684,042.91	0.00	0.00	11,084,042.91	11,084,042.91
Employee Benefits		3000-3999	1,125,000.00	1,125,000.00	1,125,000.00	1,125,000.00	1,720,207.94	0.00	14,770,207.94	14,770,207.94
Books and Supplies		4000-4999	175,000.00	325,000.00	120,000.00	200,000.00	909,774.80	0.00	3,189,101.00	3,189,101.00
Services		5000-5999	325,000.00	325,000.00	500,000.00	500,000.00	191,263.36	0.00	4,221,263.36	4,221,263.36
Capital Outlay		6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo		7000-7499	100,000.00	100,000.00	120,000.00	100,000.00	72,922.00	0.00	987,922.00	987,922.00
Interfund Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>			4,850,000.00	5,000,000.00	4,950,000.00	4,621,957.62	2,894,166.10	0.00	57,615,451.92	57,615,451.92
<b>D. BALANCE SHEET ITEMS</b>										
Assets and Deferred Outflows										
Cash Not In Treasury		9111-9199							5,000.00	
Accounts Receivable		9200-9299	0.00	200,000.00	430,000.00				1,500,000.00	
Due From Other Funds		9310							100,000.00	
Stores		9320							0.00	
Prepaid Expenditures		9330							250,000.00	
Other Current Assets		9340							0.00	
Deferred Outflows of Resources		9490				0.00			0.00	
<b>SUBTOTAL</b>			0.00	200,000.00	430,000.00	0.00	0.00	0.00	1,855,000.00	
Liabilities and Deferred Inflows										
Accounts Payable		9500-9599	0.00	0.00	0.00	0.00	0.00		(2,275,000.00)	
Due To Other Funds		9610	0.00	0.00	0.00	0.00	0.00		(10,000.00)	
Current Loans		9640							0.00	
Unearned Revenues		9650							(300,000.00)	
Deferred Inflows of Resources		9690	0.00	0.00	0.00	0.00	0.00	0.00	(2,585,000.00)	
<b>SUBTOTAL</b>			0.00	0.00	0.00	0.00	0.00	0.00	3,780.42	
Nonoperating										
Suspense Clearing		9910	1,383.25	(76.26)	(128.00)				4,443,790.42	
<b>TOTAL BALANCE SHEET ITEMS</b>			1,383.25	199,923.74	429,872.00	0.00	0.00	0.00	3,636,084.31	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(629,616.75)	2,366,075.74	(1,741,976.00)	(1,959,870.62)	(785,813.28)	0.00	(807,706.11)	
<b>F. ENDING CASH (A + E)</b>			16,865,346.75	19,231,422.49	17,489,446.49	15,529,575.87				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									14,743,762.58	

	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	27,840,000.00	6,660,000.00	34,500,000.00	0.00	995,000.00	33,505,000.00	980,000.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable	6,140,000.00	0.00	6,140,000.00	0.00	580,000.00	5,560,000.00	585,000.00
Capital Leases Payable	17,116.30	61.70	17,178.00	0.00	17,178.00	0.00	0.00
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt	249,383.78	28,361.22	277,745.00	0.00	108,358.00	169,387.00	54,325.00
Net Pension Liability	36,308,056.00	9,885,517.00	46,193,573.00	0.00	0.00	46,193,573.00	0.00
Total/Net OPEB Liability	2,123,227.00	(2,123,227.00)	0.00	0.00	0.00	0.00	0.00
Compensated Absences Payable	76,928.79	0.00	76,928.79	0.00	21,753.60	55,175.19	0.00
Governmental activities long-term liabilities	72,754,711.87	14,450,712.92	87,205,424.79	0.00	1,722,289.60	85,483,135.19	1,819,325.00
<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	59,247,814.66
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,074,474.90
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	1,323,350.12
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	18,534.19
4. Other Transfers Out	All	9200	7200-7299	17,454.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
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)				1,359,338.31
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	362,503.29
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)				53,176,504.74

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		4,372.51
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,161.55
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	47,667,201.06	11,101.30
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)	47,667,201.06	11,101.30
B. Required effort (Line A.2 times 90%)	42,900,480.95	9,991.17
C. Current year expenditures (Line I.E and Line II.B)	53,176,504.74	12,161.55
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

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

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

2,432,362.59

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)

45,024,287.12

**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)

5.40%

**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)	2,765,801.46
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,048,242.65
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	55,330.00
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)	303,359.28
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)	4,172,733.39
9. Carry-Forward Adjustment (Part IV, Line F)	652,602.68
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,825,336.07

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	33,592,250.97
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,642,776.42
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	5,797,571.57
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	352,327.39
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	61,798.41
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	779,195.57
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)	28,784.21
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)	0.00
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)	5,314,405.18
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)	482,722.02
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,299,575.59
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,657,016.74
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)	58,008,424.07

**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)

7.19%

**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)

8.32%

**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>4,172,733.39</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>151,802.53</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 (6.33%) times Part III, Line B18); zero if negative	<u>652,602.68</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.33%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.33%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>652,602.68</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>652,602.68</u>

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	337,309.99		162,590.76	499,900.75
2. State Lottery Revenue	8560	671,509.30		237,789.71	909,299.01
3. Other Local Revenue	8600-8799	2,692.62		700.00	3,392.62
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)		1,011,511.91	0.00	401,080.47	1,412,592.38
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	62,200.00			62,200.00
2. Classified Salaries	2000-2999	116,932.56			116,932.56
3. Employee Benefits	3000-3999	42,324.74			42,324.74
4. Books and Supplies	4000-4999	202,707.51		401,080.47	603,787.98
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	142,929.05			142,929.05
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 )		567,093.86	0.00	401,080.47	968,174.33
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	444,418.05	0.00	0.00	444,418.05
<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.

## Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	23,136,599.01	301	0.00	303	23,136,599.01	305	261,800.79	261,800.79	307	22,874,798.22	309
2000 - Classified Salaries	11,133,753.40	311	30,185.90	313	11,103,567.50	315	1,799,891.63	1,799,891.63	317	9,303,675.87	319
3000 - Employee Benefits	13,225,544.86	321	51,835.30	323	13,173,709.56	325	733,570.97	733,570.97	327	12,440,138.59	329
4000 - Books, Supplies, Equip Replace. (6500)	3,920,862.05	331	0.00	333	3,920,862.05	335	1,058,735.13	1,621,659.19	337	2,299,202.86	339
5000 - Services... & 7300 - Indirect Costs	5,241,173.59	341	0.00	343	5,241,173.59	345	373,536.30	911,607.80	347	4,329,565.79	349
TOTAL					56,575,911.71	365	TOTAL			51,247,381.33	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	18,497,579.27 375
2. Salaries of Instructional Aides Per EC 41011.		2100	2,390,073.13 380
3. STRS.		3101 & 3102	3,974,960.65 382
4. PERS.		3201 & 3202	395,772.60 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	464,632.91 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	2,669,569.42 385
7. Unemployment Insurance.		3501 & 3502	10,503.32 390
8. Workers' Compensation Insurance.		3601 & 3602	626,235.65 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			29,029,326.95 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			459,249.06 396
13b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			459,249.06 396
14. TOTAL SALARIES AND BENEFITS.			28,570,077.89 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			55.75%
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)	55.75%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	51,247,381.33
Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

1. 4b additional reductions include: in object 4xxx \$229,405 for donations / lcl grants, and \$333,519 in Calif One Time Funds received (lcl 855x).
2. 4b object 5xxx + 7300 additional reductions include Res 6264 - Educator Effectiveness expenditures \$ 17,028 and California One Time Funds (lcl 855x) \$ 521,044.



ART 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	23,362,914.71	301	0.00	303	23,362,914.71	305	181,914.43		307	23,181,000.28	309
2000 - Classified Salaries	11,084,042.91	311	34,736.55	313	11,049,306.36	315	1,924,489.89		317	9,124,816.47	319
3000 - Employee Benefits	14,770,207.94	321	67,073.23	323	14,703,134.71	325	883,020.35		327	13,820,114.36	329
4000 - Books, Supplies, Equip Replace. (6500)	3,189,101.00	331	0.00	333	3,189,101.00	335	882,070.12		337	2,307,030.88	339
5000 - Services, . . . & 7000 - Indirect Costs	3,997,494.88	341	0.00	343	3,997,494.88	345	386,170.01		347	3,611,324.87	349
TOTAL					56,301,951.66	365	TOTAL			52,044,286.86	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.

ART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	18,805,065.20 375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	2,368,107.04 380
3. STRS. . . . .		3101 & 3102	4,598,588.36 382
4. PERS. . . . .		3201 & 3202	502,158.91 383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	468,744.29 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	2,911,627.87 385
7. Unemployment Insurance. . . . .		3501 & 3502	10,511.16 390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	695,396.15 392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .		3801 & 3802	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			30,360,198.98 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			457,019.24 396
13b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			
14. TOTAL SALARIES AND BENEFITS. . . . .			29,903,179.74 397
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. . . . .			57.46%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X'). . . . .			

#### ART 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) . . . . .	57.46%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	52,044,286.86
Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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





***Adopted Budget  
Funds 11-67  
2018 - 19***



***JUNE 28, 2018***

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	513,675.27	359,422.00	-30.0%
4) Other Local Revenue		8600-8799	(540.28)	0.00	-100.0%
5) TOTAL, REVENUES			513,134.99	359,422.00	-30.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	271,267.83	154,898.52	-42.9%
2) Classified Salaries		2000-2999	86,754.42	92,262.64	6.3%
3) Employee Benefits		3000-3999	100,384.19	85,130.33	-15.2%
4) Books and Supplies		4000-4999	16,786.91	5,733.89	-65.8%
5) Services and Other Operating Expenditures		5000-5999	27,894.69	4,950.00	-82.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	28,521.21	16,446.62	-42.3%
9) TOTAL, EXPENDITURES			531,609.25	359,422.00	-32.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(18,474.26)	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>			(18,474.26)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,474.26	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,474.26	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,474.26	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,585.96		
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			6,585.96		
<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)			6,585.96		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			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%
<b>TOTAL, FEDERAL REVENUE</b>			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	500,959.27	345,379.00	-31.1%
All Other State Revenue	All Other	8590	12,716.00	14,043.00	10.4%
<b>TOTAL, OTHER STATE REVENUE</b>			513,675.27	359,422.00	-30.0%

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	(540.28)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	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>			(540.28)	0.00	-100.0%
<b>TOTAL, REVENUES</b>			513,134.99	359,422.00	-30.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	182,315.53	94,904.00	-47.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	88,952.30	59,994.52	-32.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			271,267.83	154,898.52	-42.9%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	124.92	0.00	-100.0%
Classified Support Salaries		2200	50,063.04	67,901.00	35.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	21,612.00	24,361.64	12.7%
Other Classified Salaries		2900	14,954.46	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			86,754.42	92,262.64	6.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	53,006.18	39,260.48	-25.9%
PERS		3201-3202	9,855.99	16,330.49	65.7%
OASDI/Medicare/Alternative		3301-3302	11,794.36	9,291.92	-21.2%
Health and Welfare Benefits		3401-3402	14,178.00	11,960.39	-15.6%
Unemployment Insurance		3501-3502	194.01	123.57	-36.3%
Workers' Compensation		3601-3602	11,355.65	8,163.48	-28.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			100,384.19	85,130.33	-15.2%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	842.07	3,000.00	258.3%
Materials and Supplies		4300	12,844.84	2,733.89	-78.7%
Noncapitalized Equipment		4400	3,100.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			16,786.91	5,733.89	-65.8%

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	20,366.02	0.00	-100.0%
Travel and Conferences		5200	1,587.22	1,200.00	-24.4%
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	5,641.45	3,750.00	-33.5%
Communications		5900	300.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>27,894.69</b>	<b>4,950.00</b>	<b>-82.3%</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
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	28,521.21	16,446.62	-42.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			28,521.21	16,446.62	-42.3%
TOTAL, EXPENDITURES			531,609.25	359,422.00	-32.4%

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>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			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	513,675.27	359,422.00	-30.0%
4) Other Local Revenue		8600-8799	(540.28)	0.00	-100.0%
5) TOTAL, REVENUES			513,134.99	359,422.00	-30.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		270,185.88	133,150.08	-50.7%
2) Instruction - Related Services	2000-2999		173,519.41	122,434.75	-29.4%
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		28,521.21	16,446.62	-42.3%
8) Plant Services	8000-8999		59,382.75	87,390.55	47.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			531,609.25	359,422.00	-32.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(18,474.26)	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>			(18,474.26)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,474.26	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,474.26	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,474.26	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
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	27,000.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,864,727.32	1,553,541.00	-6.7%
4) Other Local Revenue		8600-8799	461,083.54	413,217.00	-10.4%
5) TOTAL, REVENUES			2,152,810.86	1,966,758.00	-8.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	714,487.14	688,457.61	-3.6%
2) Classified Salaries		2000-2999	517,583.76	539,678.79	4.3%
3) Employee Benefits		3000-3999	404,932.30	513,247.62	26.7%
4) Books and Supplies		4000-4999	470,128.70	89,942.24	-80.9%
5) Services and Other Operating Expenditures		5000-5999	192,443.69	26,414.50	-86.3%
6) Capital Outlay		6000-6999	81,133.60	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	118,787.97	106,017.24	-10.8%
9) TOTAL, EXPENDITURES			2,499,497.16	1,963,758.00	-21.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(346,686.30)	3,000.00	-100.9%
<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>			(346,686.30)	3,000.00	-100.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	557,517.67	210,831.37	-62.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			557,517.67	210,831.37	-62.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			557,517.67	210,831.37	-62.2%
2) Ending Balance, June 30 (E + F1e)			210,831.37	213,831.37	1.4%
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		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	210,831.37	213,831.37	1.4%
Child Development Program	0000	9780		213,831.37	
Child Development Program	0000	9780	210,831.37		
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	494,927.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	17,882.50		
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	523.88		
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			513,334.12		
<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	21.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	32.13		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			53.29		
<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)			513,280.83		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	27,000.00	0.00	-100.0%
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>			27,000.00	0.00	-100.0%
<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	1,491,122.00	1,491,122.00	0.0%
All Other State Revenue	All Other	8590	173,605.32	62,419.00	-64.0%
<b>TOTAL, OTHER STATE REVENUE</b>			1,664,727.32	1,553,541.00	-6.7%
<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	3,592.51	3,000.00	-16.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	155,650.50	115,000.00	-26.1%
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	301,840.53	295,217.00	-2.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			461,083.54	413,217.00	-10.4%
<b>TOTAL, REVENUES</b>			2,152,810.86	1,966,758.00	-8.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	512,828.99	509,091.21	-0.7%
Certificated Pupil Support Salaries		1200	112,228.75	86,352.00	-23.1%
Certificated Supervisors' and Administrators' Salaries		1300	89,429.40	93,014.40	4.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>714,487.14</b>	<b>688,457.61</b>	<b>-3.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	310,368.06	320,840.11	3.4%
Classified Support Salaries		2200	65,163.42	69,906.77	7.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	142,052.28	148,931.91	4.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>517,583.76</b>	<b>539,678.79</b>	<b>4.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	136,101.06	174,500.17	28.2%
PERS		3201-3202	79,532.58	94,037.63	18.2%
OASDI/Medicare/Alternative		3301-3302	53,003.97	49,238.53	-7.1%
Health and Welfare Benefits		3401-3402	98,623.61	154,293.24	56.4%
Unemployment Insurance		3501-3502	627.90	613.83	-2.2%
Workers' Compensation		3601-3602	37,043.18	40,564.22	9.5%
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>404,932.30</b>	<b>513,247.62</b>	<b>26.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	463,035.92	89,942.24	-80.6%
Noncapitalized Equipment		4400	2,968.45	0.00	-100.0%
Food		4700	4,124.33	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>470,128.70</b>	<b>89,942.24</b>	<b>-80.9%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,546.44	2,700.00	-68.4%
Dues and Memberships		5300	1,350.00	1,300.00	-3.7%
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	12,810.37	4,975.00	-61.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	36,113.00	5,300.00	-85.3%
Professional/Consulting Services and Operating Expenditures		5800	132,625.00	9,339.50	-93.0%
Communications		5900	998.88	2,800.00	180.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			192,443.69	26,414.50	-86.3%
<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	81,133.60	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			81,133.60	0.00	-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					
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>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	118,787.97	106,017.24	-10.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			118,787.97	106,017.24	-10.8%
<b>TOTAL, EXPENDITURES</b>			2,499,497.16	1,963,758.00	-21.4%

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		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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			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	27,000.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,664,727.32	1,553,541.00	-6.7%
4) Other Local Revenue		8600-8799	461,083.54	413,217.00	-10.4%
5) TOTAL, REVENUES			2,152,810.86	1,966,758.00	-8.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,450,970.31	1,272,230.22	-12.3%
2) Instruction - Related Services	2000-2999		625,393.75	434,697.64	-30.5%
3) Pupil Services	3000-3999		178,615.13	112,386.51	-37.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		118,787.97	106,017.24	-10.8%
8) Plant Services	8000-8999		125,730.00	38,426.39	-69.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,499,497.16	1,963,758.00	-21.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(346,686.30)	3,000.00	-100.9%
<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>			(346,686.30)	3,000.00	-100.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	557,517.67	210,831.37	-62.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			557,517.67	210,831.37	-62.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			557,517.67	210,831.37	-62.2%
2) Ending Balance, June 30 (E + F1e)			210,831.37	213,831.37	1.4%
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		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	210,831.37	213,831.37	1.4%
Child Development Program	0000	9780		213,831.37	
Child Development Program	0000	9780	210,831.37		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
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	2,465,439.20	2,309,779.00	-6.3%
3) Other State Revenue		8300-8599	168,856.00	171,500.00	1.6%
4) Other Local Revenue		8600-8799	195,569.27	193,100.00	-1.3%
5) TOTAL, REVENUES			2,829,864.47	2,674,379.00	-5.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	782,218.94	906,200.06	15.8%
3) Employee Benefits		3000-3999	319,923.82	407,596.45	27.4%
4) Books and Supplies		4000-4999	1,522,468.48	1,750,119.74	15.0%
5) Services and Other Operating Expenditures		5000-5999	32,405.50	58,828.00	81.5%
6) Capital Outlay		6000-6999	398,750.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	136,601.02	101,304.62	-25.8%
9) TOTAL, EXPENDITURES			3,192,367.76	3,224,048.87	1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(362,503.29)	(549,669.87)	51.6%
<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	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>			(362,503.29)	(549,669.87)	51.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,758,566.25	1,396,062.96	-20.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,758,566.25	1,396,062.96	-20.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,758,566.25	1,396,062.96	-20.6%
2) Ending Balance, June 30 (E + F1e)			1,396,062.96	846,393.09	-39.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	20,905.35	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,054,727.17	464,304.69	-56.0%
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	320,430.44	382,088.40	19.2%
Child Nutrition Enterprise	0000	9780		382,088.40	
Child Nutrition Enterprise	0000	9780	320,430.44		
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	1,038,532.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	(3,232.85)		
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	20,905.35		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,056,204.94		
<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	0.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,222.01		
4) Current Loans		9640			
5) Unearned Revenue		9650	4,518.52		
6) TOTAL, LIABILITIES			5,740.71		
<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)			1,050,464.23		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	2,293,532.20	2,127,000.00	-7.3%
Donated Food Commodities		8221	171,907.00	182,779.00	6.3%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			2,465,439.20	2,309,779.00	-6.3%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	168,856.00	171,500.00	1.6%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			168,856.00	171,500.00	1.6%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	185,711.31	185,100.00	-0.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,857.96	8,000.00	-18.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			195,569.27	193,100.00	-1.3%
<b>TOTAL, REVENUES</b>			2,829,864.47	2,674,379.00	-5.5%

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>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	635,813.05	677,104.23	6.5%
Classified Supervisors' and Administrators' Salaries		2300	99,171.84	170,465.96	71.9%
Clerical, Technical and Office Salaries		2400	47,234.05	58,629.87	24.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			782,218.94	906,200.06	15.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	121,916.75	152,936.82	25.4%
OASDI/Medicare/Alternative		3301-3302	58,188.39	64,687.24	11.2%
Health and Welfare Benefits		3401-3402	115,190.77	159,588.59	38.5%
Unemployment Insurance		3501-3502	415.82	452.98	8.9%
Workers' Compensation		3601-3602	24,212.09	29,930.82	23.6%
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>			319,923.82	407,596.45	27.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	96,618.61	101,500.00	5.1%
Noncapitalized Equipment		4400	91,903.22	65,000.00	-29.3%
Food		4700	1,333,946.65	1,583,619.74	18.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,522,468.48	1,750,119.74	15.0%

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	4,000.00	6,500.00	62.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,400.00	6,400.00	18.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,997.00	20,828.00	-25.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(50,716.50)	(21,500.00)	-57.6%
Professional/Consulting Services and Operating Expenditures		5800	44,125.00	45,000.00	2.0%
Communications		5900	1,600.00	1,600.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>32,405.50</b>	<b>58,828.00</b>	<b>81.5%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	398,750.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>398,750.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	136,601.02	101,304.62	-25.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>136,601.02</b>	<b>101,304.62</b>	<b>-25.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,192,367.76</b>	<b>3,224,048.87</b>	<b>1.0%</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		8916	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 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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			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	2,465,439.20	2,309,779.00	-6.3%
3) Other State Revenue		8300-8599	168,856.00	171,500.00	1.6%
4) Other Local Revenue		8600-8799	195,569.27	193,100.00	-1.3%
5) TOTAL, REVENUES			2,829,864.47	2,674,379.00	-5.5%
<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		2,659,507.64	3,093,002.21	16.3%
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		(7,890.90)	23,342.04	-395.8%
7) General Administration	7000-7999		136,601.02	101,304.62	-25.8%
8) Plant Services	8000-8999		404,150.00	6,400.00	-98.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,192,367.76	3,224,048.87	1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(362,503.29)	(549,669.87)	51.6%
<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	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>			(362,503.29)	(549,669.87)	51.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,758,566.25	1,396,062.96	-20.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,758,566.25	1,396,062.96	-20.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,758,566.25	1,396,062.96	-20.6%
2) Ending Balance, June 30 (E + F1e)			1,396,062.96	846,393.09	-39.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	20,905.35	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,054,727.17	464,304.69	-56.0%
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	320,430.44	382,088.40	19.2%
Child Nutrition Enterprise	0000	9780		382,088.40	
Child Nutrition Enterprise	0000	9780	320,430.44		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,054,727.17	464,304.69
Total, Restricted Balance		1,054,727.17	464,304.69

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	500,000.00	500,000.00	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	5,225.45	5,000.00	-4.3%
5) TOTAL REVENUES			505,225.45	505,000.00	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	29.40	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	811,203.22	686,500.00	-15.4%
6) Capital Outlay		6000-6999	95,570.90	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			906,803.52	686,500.00	-24.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(401,578.07)	(181,500.00)	-54.8%
<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>			(401,578.07)	(181,500.00)	-54.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	930,944.93	529,366.86	-43.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			930,944.93	529,366.86	-43.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			930,944.93	529,366.86	-43.1%
2) Ending Balance, June 30 (E + F1e)			529,366.86	347,866.86	-34.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	529,366.86	347,866.86	-34.3%
Non Bond Deferred Maintenance	0000	9780		347,866.86	
Non Bond Deferred Maintenance	0000	9780	529,366.86		
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	753,050.12		
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			753,050.12		
<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)			753,050.12		

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	500,000.00	500,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			500,000.00	500,000.00	0.0%
<b>OTHER STATE REVENUE</b>					
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					
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	5,225.45	5,000.00	-4.3%
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>			5,225.45	5,000.00	-4.3%
<b>TOTAL, REVENUES</b>			505,225.45	505,000.00	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%
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	29.40	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			29.40	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	804,203.22	686,500.00	-14.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,000.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>811,203.22</b>	<b>686,500.00</b>	<b>-15.4%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	77,025.12	0.00	-100.0%
Equipment		6400	18,545.78	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>95,570.90</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
<b>Debt Service</b>					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>906,803.52</b>	<b>686,500.00</b>	<b>-24.3%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			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	500,000.00	500,000.00	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	5,225.45	5,000.00	-4.3%
5) TOTAL, REVENUES			505,225.45	505,000.00	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		906,803.52	686,500.00	-24.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			906,803.52	686,500.00	-24.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(401,578.07)	(181,500.00)	-54.8%
<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>			(401,578.07)	(181,500.00)	-54.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	930,944.93	529,366.86	-43.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			930,944.93	529,366.86	-43.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			930,944.93	529,366.86	-43.1%
2) Ending Balance, June 30 (E + F1e)			529,366.86	347,866.86	-34.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	529,366.86	347,866.86	-34.3%
Non Bond Deferred Maintenance	0000	9780		347,866.86	
Non Bond Deferred Maintenance	0000	9780	529,366.86		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
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	36,230.80	35,000.00	-3.4%
5) TOTAL, REVENUES			36,230.80	35,000.00	-3.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	176,587.08	132,555.33	-24.9%
3) Employee Benefits		3000-3999	67,658.80	50,540.13	-25.3%
4) Books and Supplies		4000-4999	17,581.24	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	82,487.76	29,496.00	-64.2%
6) Capital Outlay		6000-6999	5,851,048.91	2,298,000.00	-60.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,195,363.79	2,510,591.46	-59.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,159,132.99)	(2,475,591.46)	-59.8%
<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>			(6,159,132.99)	(2,475,591.46)	-59.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,805,149.68	3,646,016.69	-62.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,805,149.68	3,646,016.69	-62.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,805,149.68	3,646,016.69	-62.8%
2) Ending Balance, June 30 (E + F1e)			3,646,016.69	1,170,425.23	-67.9%
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		9740	3,646,016.69	1,170,425.23	-67.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,145,041.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,145,041.08		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,145,041.08		

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%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	36,230.80	35,000.00	-3.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			36,230.80	35,000.00	-3.4%
<b>TOTAL, REVENUES</b>			36,230.80	35,000.00	-3.4%

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	176,587.08	132,555.33	-24.9%
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>			176,587.08	132,555.33	-24.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	27,425.76	23,462.29	-14.5%
OASDI/Medicare/Alternative		3301-3302	12,027.27	8,602.15	-28.5%
Health and Welfare Benefits		3401-3402	22,815.25	14,031.24	-38.5%
Unemployment Insurance		3501-3502	88.32	66.28	-25.0%
Workers' Compensation		3601-3602	5,302.20	4,378.17	-17.4%
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>			67,658.80	50,540.13	-25.3%
<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	17,581.24	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			17,581.24	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,940.00	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%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	56,547.76	29,496.00	-47.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>82,487.76</b>	<b>29,496.00</b>	<b>-64.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	25,000.00	12,500.00	-50.0%
Land Improvements		6170	2,706,099.50	1,268,000.00	-53.1%
Buildings and Improvements of Buildings		6200	3,119,949.41	1,017,500.00	-67.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,851,048.91</b>	<b>2,298,000.00</b>	<b>-60.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>6,195,363.79</b>	<b>2,510,591.46</b>	<b>-59.5%</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%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
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			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%
<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	0.00	0.0%
4) Other Local Revenue		8600-8799	36,230.80	35,000.00	-3.4%
5) TOTAL, REVENUES			36,230.80	35,000.00	-3.4%
<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		6,195,363.79	2,510,591.46	-59.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,195,363.79	2,510,591.46	-59.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(6,159,132.99)	(2,475,591.46)	-59.8%
<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>			(6,159,132.99)	(2,475,591.46)	-59.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,805,149.68	3,646,016.69	-62.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,805,149.68	3,646,016.69	-62.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,805,149.68	3,646,016.69	-62.8%
2) Ending Balance, June 30 (E + F1e)			3,646,016.69	1,170,425.23	-67.9%
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		9740	3,646,016.69	1,170,425.23	-67.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
9010	Other Restricted Local	3,646,016.69	1,170,425.23
Total, Restricted Balance		3,646,016.69	1,170,425.23

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	163,504.16	32,000.00	-80.4%
5) TOTAL, REVENUES			163,504.16	32,000.00	-80.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	70,266.25	5,000.00	-92.9%
6) Capital Outlay		6000-6999	133,056.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			203,322.25	5,000.00	-97.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(39,818.09)	27,000.00	-167.8%
<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>			(39,818.09)	27,000.00	-167.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	240,783.86	200,965.77	-16.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			240,783.86	200,965.77	-16.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			240,783.86	200,965.77	-16.5%
2) Ending Balance, June 30 (E + F1e)			200,965.77	227,965.77	13.4%
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		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	200,965.77	227,965.77	13.4%
Future Growth	0000	9780		227,965.77	
Future Growth	0000	9780	200,965.77		
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	242,306.27		
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			242,306.27		
<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)			242,306.27		

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	2,051.44	2,000.00	-2.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	161,452.72	30,000.00	-81.4%
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>			163,504.16	32,000.00	-80.4%
<b>TOTAL, REVENUES</b>			163,504.16	32,000.00	-80.4%

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	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	70,266.25	5,000.00	-92.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			70,266.25	5,000.00	-92.9%
<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	133,056.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			133,056.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
<b>Other Transfers Out</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>Debt Service</b>					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			203,322.25	5,000.00	-97.5%

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%
(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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			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	163,504.16	32,000.00	-80.4%
5) TOTAL, REVENUES			163,504.16	32,000.00	-80.4%
<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		203,322.25	5,000.00	-97.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			203,322.25	5,000.00	-97.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(39,818.09)	27,000.00	-167.8%
<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>			(39,818.09)	27,000.00	-167.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	240,783.86	200,965.77	-16.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			240,783.86	200,965.77	-16.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			240,783.86	200,965.77	-16.5%
2) Ending Balance, June 30 (E + F1e)			200,965.77	227,965.77	13.4%
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		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	200,965.77	227,965.77	13.4%
Future Growth	0000	9780		227,965.77	
Future Growth	0000	9780	200,965.77		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
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	414,950.00	302,464.00	-27.1%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,422.20	28,000.00	10.1%
5) TOTAL, REVENUES			440,372.20	330,464.00	-25.0%
<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	998,013.00	962,250.00	-3.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			998,013.00	962,250.00	-3.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(557,640.80)	(631,786.00)	13.3%
<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>			(557,640.80)	(631,786.00)	13.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,506,719.30	1,949,078.50	-22.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,506,719.30	1,949,078.50	-22.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,506,719.30	1,949,078.50	-22.2%
2) Ending Balance, June 30 (E + F1e)			1,949,078.50	1,317,292.50	-32.4%
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		9740	1,949,078.50	1,317,292.50	-32.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,847,142.42		
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	(80.75)		
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			1,847,061.67		
<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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,847,061.67		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	414,950.00	302,464.00	-27.1%
<b>TOTAL, FEDERAL REVENUE</b>			414,950.00	302,464.00	-27.1%
<b>OTHER STATE REVENUE</b>					
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>					
Interest		8660	25,422.20	28,000.00	10.1%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			25,422.20	28,000.00	10.1%
<b>TOTAL, REVENUES</b>			440,372.20	330,464.00	-25.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
<b>Debt Service</b>					
Debt Service - Interest		7438	417,313.00	377,250.00	-9.6%
Other Debt Service - Principal		7439	580,700.00	585,000.00	0.7%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			998,013.00	962,250.00	-3.6%
<b>TOTAL, EXPENDITURES</b>			998,013.00	962,250.00	-3.6%

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>					
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%
<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	414,950.00	302,464.00	-27.1%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,422.20	28,000.00	10.1%
5) TOTAL, REVENUES			440,372.20	330,464.00	-25.0%
<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	998,013.00	962,250.00	-3.6%
10) TOTAL, EXPENDITURES			998,013.00	962,250.00	-3.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(557,640.80)	(631,786.00)	13.3%
<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>			(557,640.80)	(631,786.00)	13.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,506,719.30	1,949,078.50	-22.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,506,719.30	1,949,078.50	-22.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,506,719.30	1,949,078.50	-22.2%
2) Ending Balance, June 30 (E + F1e)			1,949,078.50	1,317,292.50	-32.4%
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		9740	1,949,078.50	1,317,292.50	-32.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
9010	Other Restricted Local	1,949,078.50	1,317,292.50
Total, Restricted Balance		1,949,078.50	1,317,292.50

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	434,500.00	524,720.00	20.8%
5) TOTAL REVENUES			434,500.00	524,720.00	20.8%
<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	465,500.00	524,400.00	12.7%
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			465,500.00	524,400.00	12.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(31,000.00)	320.00	-101.0%
<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 NET POSITION (C + D4)</b>			(31,000.00)	320.00	-101.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	120,235.72	89,235.72	-25.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,235.72	89,235.72	-25.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			120,235.72	89,235.72	-25.8%
2) Ending Net Position, June 30 (E + F1e)			89,235.72	89,555.72	0.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	89,235.72	89,555.72	0.4%

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	11,910.68		
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			11,910.68		
<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	0.00		
7) 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. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			11,910.68		

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	500.00	320.00	-36.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	399,000.00	524,400.00	31.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	35,000.00	0.00	-100.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			434,500.00	524,720.00	20.8%
<b>TOTAL, REVENUES</b>			434,500.00	524,720.00	20.8%

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%
TOTAL, CERTIFICATED SALARIES			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%
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 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	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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	465,500.00	524,400.00	12.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>465,500.00</b>	<b>524,400.00</b>	<b>12.7%</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>465,500.00</b>	<b>524,400.00</b>	<b>12.7%</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>					
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%
<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	0.00	0.0%
4) Other Local Revenue		8600-8799	434,500.00	524,720.00	20.8%
5) TOTAL, REVENUES			434,500.00	524,720.00	20.8%
<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		465,500.00	524,400.00	12.7%
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			465,500.00	524,400.00	12.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(31,000.00)	320.00	-101.0%
<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 NET POSITION (C + D4)</b>			(31,000.00)	320.00	-101.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	120,235.72	89,235.72	-25.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,235.72	89,235.72	-25.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			120,235.72	89,235.72	-25.8%
2) Ending Net Position, June 30 (E + F1e)			89,235.72	89,555.72	0.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	89,235.72	89,555.72	0.4%

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



***Adopted Budget  
Technical Review checks  
2018 - 19***



***JUNE 28, 2018***

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July 1 Budget  
2018-19 Budget  
Technical Review Checks

North Monterey County Unified

Monterey County

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	6230	2300	-2,938.35

Explanation: FY 1819 Carryover amounts are not finalized until FY 1718  
 Unaudited Actuals are completed. FY 18149 budgets will be adjusted at that time.

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

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

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

## SUPPLEMENTAL CHECKS

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

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

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

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

## EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.

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27-73825-0000000

July 1 Budget  
2017-18 Estimated Actuals  
Technical Review Checks

North Monterey County Unified

Monterey County

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

## GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
11	6391	8660	-540.28

Explanation: Negative Interest amounts have been posted by MCOE in Fund 11.

56	9010	9135	-80.75
----	------	------	--------

Explanation: Fund 56 Cash With Fiscal Agent (obj 9135) negative cash balance will be corrected for year end.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-

8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
13	0000	6000	-7,890.90

Explanation: Fund 13, Rsc 0000, Function 6000 is the catering enterprise. Because the catering 'revenue' is recorded as a Transfer of Direct Cost (Obj 5750), it appears as though this expenditure function has a negative balance.

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

PASSED

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

PASSED

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

PASSED

## SUPPLEMENTAL CHECKS

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

PASSED

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

PASSED

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

PASSED

## EXPORT CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

Checks Completed.



***Adopted Budget  
Glossary  
2018 - 19***



***JUNE 28, 2018***

## **GLOSSARY OF SCHOOL FINANCE TERMS**

**ANNUAL  
ATTENDANCE  
REPORT**

Covers the period July 1 through July 30.  
This report impacts funding for lottery, ROP,  
summer school and adult programs.

**P-1**

1st period attendance report which covers all full school months  
from July 1 through December 31.

**P-2**

2nd period attendance report which covers all full school months  
from July 1 – Mid April. School year funding is based on data  
submitted on the 2nd period attendance year.

**ADULT EDUCATION**

Classes for students 18 years or older offered by local high school.  
State law requires that certain courses, including citizenship and  
English be offered at no charge. Other classes may carry a fee.

**APPORTIONMENTS**

Federal or State taxes distributed to school districts or other  
governmental units according to certain formulas.

**APPROPRIATIONS**

Funds set aside or budgeted by the State or local school districts  
for a specific time period and specific purpose.

**ASSESSED VALUE**

The value of land, homes or business set by the county assessor for  
property tax purposes.

**AVERAGE DAILY  
ATTENDANCE**

The number of students actually present on each school day  
throughout the year, divided by the total number of school days in  
the school year. ADA approximates 95% of the average  
enrollment statewide. School district LCFF income is based on  
ADA. Beginning in 1998/99 excused absences no longer counted  
for purposes of calculating revenue.

**BASIC AID**

The California Constitution guarantees that each school district  
will receive a minimum amount of State aid, equal to \$120 per  
ADA or \$2,400 per district, whichever is greater.

**BASE GRANT**

Amount of revenue generated through the LCFF which is funded

<b>CALPADS</b>	Using a tiered amount identified grade spans of K-3, 4-6, 7-8, and 9-12 multiplied by each span's ADA. California Longitudinal Pupil Achievement Data System
<b>CAPITAL OUTLAY</b>	Amounts paid for the acquisition of fixed assets or additions to fixed assets.
<b>CERTIFICATED EMPLOYEES</b>	Employees who are required by the State to hold teaching credentials, including full-time, part time, substitute or temporary teachers, and most administrators.
<b>CLASSIFIED EMPLOYEES</b>	Employees who are not required to hold teaching credentials, such as school secretaries, custodians, bus drivers, and some management personnel.
<b>CONCENTRATION GRANT</b>	Equal to 50% of the adjusted base grant multiplied by the percentage of unduplicated pupils above 55%.
<b>CERTIFICATE OF PARTICIPATION (COP)</b>	Financing technique that provides long term financing through a lease.
<b>CONTRIBUTION</b>	The use of unrestricted monies to support restricted program expenditures.
<b>COST OF LIVING ADJUSTMENT COLA</b>	An increase in funding for revenue limits or categorical programs. The amount of the COLA may or may not be related to inflationary increases in costs.
<b>DEFERRED MAINTENANCE</b>	Major repairs of buildings and equipment which have been postponed by school districts.
<b>EDUCATION CODE</b>	The body of law which regulates education in California. Additional regulations are contained in the California Administrative Code, Government Code and general statutes.
<b>EXPENDITURES</b>	The costs of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlay.
<b>GAP FUNDING</b>	The amount of new funding allocated annually to reduce the difference between the prior year funding and the district's LCFF Target.

<b>GENERAL FUND</b>	The fund used to finance the ordinary operations of the Local Educational Agency. It is available for any legally authorized purpose.
<b>GRADE SPAN ADJUSTMENT</b>	Additional funds are allocated for the grade spans of K-3 and grades 9-12. The result is added into LCFF calculation.
<b>INTERIM REPORTS</b>	State required reports due in October and January to update budget and expenditures for accountability.
<b>LOCAL CONTROL AND ACCOUNTABILITY PLAN (LCAP)</b>	A district plan required to identify goals and measures progress for student subgroups across multiple performance indicators.
<b>LCFF</b>	Local Control Funding Formula – the new funding model for California Education funding. This new formula provides a base funding to school districts with supplemental funds for low income and English Language Learners. The new model is projected to take 8 years to implement.
<b>LOCAL REVENUE</b>	Revenue sources from interest income, child care programs, reimbursements for special education, administrative services, and food service.
<b>LOTTERY</b>	Money to supplement support for education: It must be used exclusively for the education of pupils and students and no funds shall be spent for acquisition of real property, construction of facilities, financing of research, or any other non-instructional purpose.
<b>MANDATED COSTS</b>	School district expenses which occur because of federal or State laws, decisions of State or federal courts, federal or State administrative regulations, or initiative measures.
<b>PERS</b>	Public Employees' Retirement System funds. State law requires school district employees, school districts, and the State to contribute to the funds.
<b>PROPERTY TAXES AND BASIC AID</b>	Districts receive local property taxes, in varying amounts according to a formula set by the Legislature in 1978. These taxes are part of the district's revenue limit income. When

the amount of property taxes exceeds the revenue limit, the district may keep all of it and still receive the State basic aid per ADA.

**RAINY DAY  
STABILIZATION  
FUND ACT**

Proposition 44 established new state budget reserve fund which requires 1.5% of state general fund revenues be placed annually into a reserve fund called the Budget Stabilization Account. Allows for budget reserve withdrawals or deposit suspension Following a gubernatorial finding of a "Budget Emergency"

**RESERVES**

Funds set aside in a school district budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes. Reserves required by the State are referred to as Designated for Economic Uncertainties.

**REVENUE  
RESTRICTED**

Monies that are provided by a Local, State or a Federal donor. The money must be used exclusively in the program in a manner in which the donor has approved.

**UNRESTRICTED**

Monies that can be used by a District in almost any manner they see fit to provide an education to children.

**SPECIAL EDUCATION**

Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps.

**STATE ALLOCATION  
BOARD**

A State regulatory agency which controls certain State-aided capital outlay and deferred maintenance projects.

**STRS**

The State Teachers' Retirement System funds. State law requires school district employees, school districts, and the State to contribute to the funds.

**SUPPLEMENTAL  
GRANTS**

Equal to 20% of the adjusted base grant multiplied by the percentage of unduplicated pupils.

**SURPLUS  
PROPERTY**

Unused school buildings or school sites can be leased or sold. The expenditure of these funds is restricted.



***Adopted Budget  
Assumptions  
2018 - 19***



***JUNE 28, 2018***

**North Monterey County Unified School District  
2018-19 Budget Assumptions**

Because there are many unpredictable factors affecting revenues and expenditures, it is important to develop and utilize budget assumptions based on the best information available at the time the budget is adopted. In 2013-14, the Governor introduced the Local Control Funding Formula (LCFF) which must be tied to the Local Control Accountability Plan (LCAP). In 2018-19, the Governor has proposed to fully fund LCFF, which would return districts to the same funding levels from a decade prior – to 2007-08 levels. Unfortunately, the spending power of all districts throughout California has been eroded due to increasing operating costs, continued escalation of retirement costs, employee compensation demands, and basic classroom materials, like textbooks and technology. The Adopted Budget should be considered a 'snapshot in time' of the financial plan of the District on the date it is adopted. As the school year progresses, variables will change and the budget will have to be updated and approved again by the Board of Trustees. As a starting point, the following assumptions were used for the development of the 2018-19 Preliminary Budget.

**Fund 01 - General Fund  
REVENUE**

**Enrollment** Estimated enrollment is calculated using cohort survival methodology, and prior years' averages for TK and K as follows:

Grade Span	Estimated 2018-19 District Enrollment	Unduplicated	
		FRPM/EL/Foster Youth	Total
TK - 3	1482		
4 - 6	1044		
7 - 8	699		
9 - 12	1386		
Total Traditional:	4621	3855	
plus: NPS & COE Operated:	8	5	
Total:	4629	3860	
			83.43%
			82.50%
			83.39%

**LCFF Revenue** will be funded based on the 2017-18 P2 ADA guarantee of 4372.51 and Unduplicated Pupil Count percentage of 84.46%. Other assumptions used to calculate the LCFF revenue (using the FCMAT LCFF Calculator v18.2c) are based on the Governor's January Proposed as follows:

	2018-19	2019-20	2020-21
Annual COLA	3.00%	2.57%	2.67%
LCFF Gap Closed Percentage	100.00%	100.00%	100.00%

**LCFF Revenue consists of several components:**

	Projected 2018-19	Projected 2019-20	Projected 2020-21
Base Grant	\$ 34,770,804.00	\$ 35,487,469.00	\$ 36,744,269.00
Grade Span Adjustment (GSA) TK-3	\$ 1,079,978.00	\$ 1,100,338.00	\$ 1,133,449.00
Grade Span Adjustment (GSA) 9-12	\$ 304,405.00	\$ 305,348.00	\$ 334,547.00
TTIG & Transportation Add Ons	\$ 1,484,475.00	\$ 1,484,475.00	\$ 1,484,475.00
Supplemental and Concentration Grant *	\$ 11,432,929.00	\$ 11,619,868.00	\$ 11,805,299.00
Total	\$ 49,072,391.00	\$ 49,997,498.00	\$ 51,502,038.00

\* All expenses from the Supplemental and Concentration Grant must align to the State Priorities and must be tied to the LCAP Goals of:

0. Basic Services - Provide safe, secure facilities, transportation, supervision, and adequate staffing materials, and related services that are equitable. (Previously Goal 6 in 16/17 LCAP)
1. Improving Instruction: Provide high quality, rigorous and equitable instruction that improves academic performance. (Previously Goal 1 & 2)
2. College & Career Readiness: All students will be College and Career Ready for post-high school placement. (Previously Goal 3 and some of Goal 4)
3. Student Engagement: All students will be fully engaged and connected in meaningful ways to school with an emphasis on social-emotional learning. (Previously Goal 3 and 4)
4. Parent Community Engagement: Parents, community, and staff will be fully engaged in partnerships that result in positive educational outcomes for all students. (Previously Goal 5)

**Reductions to LCFF Revenue:** The contribution for Deferred Maintenance is recorded as a reduction to LCFF revenue, Object 8091

	Actual 2018-16	Actual 2016-17	Actuals 2017-18	Budgeted 2018-19
Deferred Maintenance Cont:	\$ 600,000.00	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00

Other State Revenue has been budgeted for the following items:

Resource	Description	Actual 2016-17	Est Actuals 2017-18	Budgeted 2018-19
0000	Mandated Cost Reimbursements (Block Grant)	\$ 156,697.00	\$ 164,829.00	\$ 164,000.00
0000	1x Discretionary (Governor's Proposal)	\$ 922,334.00	\$ 633,089.00	\$ -
6010	After School Learning	\$ 518,298.00	\$ 611,354.84	\$ 611,354.84
6230	Prop 38 Clean Energy	\$ 278,535.44	\$ 313,769.50	\$ -
6387	CTE Incentive Grant	\$ 150,501.79	\$ 133,443.11	\$ -
6690	TUPE Grades 6-12	\$ -	\$ 2,705.44	\$ -
		\$ 2,026,366.23	\$ 1,859,190.89	\$ 775,354.84

Other Unrestricted Local Revenue assumptions include interest and rental income, and enterprise reimbursements.

Resource	Description	Actual 2016-17	Est Actuals 2017-18	Budgeted 2018-19
	Interest Income	\$ 417,731	\$ 113,785	\$ 122,000
	Rental Income: T Mobile, American Tower	\$ 35,820	\$ 32,674	\$ 32,328
	Outside Agency Transportation Billings	\$ 66,510	\$ 28,000	\$ 28,000
	Enterprise Salary Reimbursements	\$ 56,560	\$ 64,869	\$ 61,869
		\$ 576,441	\$ 239,328	\$ 244,197

Lottery income is based on a special ADA calculation, and is estimated as follows:

Resource	Description	Lottery ADA	2018-19 Rate	Budget 2018-19
1100	Base (Unrestricted) Rate per Lottery ADA	4537.40	146.00	662,460
6300	Prop 20 (Restricted) Rate per Lottery ADA	4537.40	48.00	217,795
			194.00	880,255

Federal Revenue has been budgeted at a level equal to FY 2017-18, with a 20% reserve based on Federal Proposed budget reductions. As actual entitlements are received, the budget will be adjusted accordingly.

Resource	Description	Actual 2016-17	Est Actuals 2017-18	Budgeted 2018-19
3010	NCLB: Title I Part A	\$ 825,411	\$ 913,328	\$ 730,662
3060-3061	Title I: Migrant	\$ 710,258	\$ 809,383	\$ 688,747
3550	Voc/App. Secondary (Carl D. Perkins)	\$ 35,815	\$ 34,038	\$ 30,834
4035	NCLB: Title II Teacher Quality	\$ 201,931	\$ 142,063	\$ 113,650
4203	Title III: Limited English Prof	\$ 192,275	\$ 192,276	\$ 153,920
5640	Medical Billing Option	\$ 42,175	\$ 16,564	\$ -
		\$ 2,007,865	\$ 2,107,652	\$ 1,717,513

Special Education state and local revenue based on guidance received from MCOE Selpa.

Resource	Description	Actual 2016-17	Est Actuals 2017-18	Budgeted 2018-19
3310	(Fed) IDEA PL 101-476	\$ 741,426	\$ 740,630	\$ 784,869
3366	(Specd) IDEA Quality Assurance	\$ 58,325	\$ 12,000	\$ -
6500	(State) Special Education	\$ 1,744,780	\$ 1,769,011	\$ 1,788,061
6512	(State) Mental Health	\$ -	\$ -	\$ -
		\$ 2,542,531	\$ 2,521,641	\$ 2,582,750

# **EXPENSE**

Certificated staffing levels for 2018-19 based on contractual ratios as follows:

Grade	Contract Ratio
TK / K	24.0 : 1.0
1 - 3	24.0 : 1.0
4 - 6	31.0 : 1.0
7 - 8	29.5 : 1.0
9 - 12	31.0 : 1.0

Certificated teacher positions (FTEs) including Special Education at the sites are budgeted as follows:

Site	Name	Unrestricted FTE *	Restricted FTE	Total
000	District Wide	2.89	1.83	4.52
001	Castroville Elementary	26.35	2.40	28.75
002	Echo Valley Elementary	22.31	1.15	23.46
003	Elkhorn Elementary	27.91	6.84	34.75
006	Prunedale Elementary	30.02	1.86	31.88
007	No Monterey County High	54.00	6.08	60.08
008	Central Bay Contin High	5.04	0.98	6.00
010	Independent Study	4.00	-	4.00
030	No Monterey County Middle	30.28	5.20	35.49
088	Unassigned	1.00	-	-
		203.81	26.12	228.93

\* Unrestricted budget includes EPA, Grade Span Adjustment, ROP/CTE, and Supplemental/Concentration Grant dollars.

Certificated Counseling, psychologist, speech language and nurse positions (FTEs) at the sites are budgeted as follows:

Site	Name	Unrestricted FTE *	Restricted FTE	Total
000	District Wide	4.50	3.50	8.00
001	Castroville Elementary	-	-	-
002	Echo Valley Elementary	-	-	-
003	Elkhorn Elementary	-	-	-
008	Prunedale Elementary	-	-	-
007	No Monterey County High	4.00	-	4.00
008	Central Bay Contin High	1.00	-	1.00
010	Independent Study	-	-	-
030	No Monterey County Middle	1.00	-	1.00
088	Unassigned	-	-	-
		10.50	3.50	14.00

Per ESCAPE Bud08a FTE date= 9/01/18 (includes vacancies)

Statutory benefit rates are as follows:

Description	2016-17	2017-18	2018-19 Projected	2019-20 Projected	2020-21 Projected	Incr/(Decr)
STRS	12.580%	14.430%	16.280%	18.130%	19.100%	1.85%
PERS	13.888%	15.531%	18.062%	3.303%	0.38%	2.53%
Workers Compensation	2.924%	2.924%	0.050%	0.050%	0.00%	0.38%
Unemployment Insurance	0.050%	0.050%	6.200%	1.450%	0.00%	0.00%
Social Security FICA	6.200%	6.200%	1.450%	1.450%	0.00%	0.00%
Medicare	1.450%	1.450%				0.00%

STRS and PERS Employer Contribution Rate Increases:

Description	2017-18 Actual	2018-19 Projected	2019-20 Projected	2020-21 Projected
CalSTRS	14.430%	16.280%	18.130%	19.100%
Year Over Year % Increase	1.850%	1.850%	1.850%	0.800%
CalPERS	15.531%	18.062%	20.800%	23.500%
Year Over Year % Increase	1.912%	2.282%	2.738%	2.700%
TOTAL Employer Retirement Rates:	28.961%	34.342%	38.930%	42.600%

Health Benefits are capped and are tiered and have been budgeted as follows:

	Act 2016-17	Est Act 2017-18	Budget 2018-19
All Certificated Positions	\$ 2,912,772	\$ 2,905,909	\$ 3,122,706
All Classified Positions	\$ 1,386,988	\$ 1,643,929	\$ 1,883,511
	\$ 4,308,760	\$ 4,549,839	\$ 5,006,217

Includes all District groups; Union and Non-represented.

Retiree and Non Employee Health Benefits are estimated to cost a total of:

	Act 2016-17	Est Act 2017-18	Budget 2018-19
Certificated Retirees	\$ 2,174	\$ 3,042	\$ 3,042
Classified Retirees	\$ -	\$ -	\$ -
Board	\$ 137,926	\$ 144,241	\$ 147,126
	\$ 140,100	\$ 147,283	\$ 150,167

Early Retiree Incentive Program (ERIP) is estimated to cost a total of:

	Act 2016-17	Est Act 2017-18	Budget 2018-19
All Certificated Positions	\$ 71,573	\$ 162,448	\$ 65,350
All Classified Positions	\$ -	\$ 189,637	\$ -
	\$ 71,573	\$ 352,085	\$ 65,350

Certificated retirees have the option of taking a cash settlement or health and welfare benefits as part of the contract language around Early Retirement Incentives.

STRS On-Behalf GASB 68 Entries

Effective July 2, 2015, the CDE issued guidance regarding the implementation of GASB Statement 68, which requires Districts to record the unfunded portion of their STRS liability in to a restricted resource in their financial statements. The estimated amount of revenue (which will never be received) and the expense (which will never be paid) is recorded in Resource 7690 STRS On-Behalf Pension Contributions.

	Actual 2016-17	Budget 2017-18	Budget 2018-19
	\$ 1,605,346	\$ 1,843,023	\$ 2,111,347

Liability Insurance expense is budgeted based on an 90% Confidence Level; rate are provided by the District's insurance provider, Keenan & Associates. Increased claims across the pool have driven rates up, especially for multiple large dollar settlements exceeding \$1,000,000.

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19
\$	287,864	\$ 291,551	\$ 307,563	\$ 338,320

Utilities expense is based on 2017-18 projected total expenditures

	Actual 2016-17	Est Actuals 2017-18	Budget 2018-19
\$	850,855.89	\$ 872,914.00	\$ 830,900.00

Special Education outside vendor contract expense is based on information provided by Special Education department as follows:

Vendor	Actual 2016-17	Est Actuals 2017-18	Budget 2018-19
Bay School	103,179	\$ 250,000	\$ 250,000
Speech, Lang. Pathology Svcs	-	-	\$ 120,000
Summitview	16,719	-	-
J. Aulenta Evaluation Services	1,500	-	-
Aptitude Habilitation Services	9,580	-	-
Mediscan	297,828	18,750	-
Monterey County Office of Education	1,054,657	1,228,214	\$ 1,119,661
Monterey Peninsula Unified School District	81,092	45,000	-
Parent mileage & services reimbursements	6,092	16,000	\$ 16,500
Pediatric Therapy Center	7,557	-	-
Prof Dev Svcs (DigiCoach, Various Consult.)	-	17,000	-
Psych Ed Svcs	-	2,525	13,000
\$	1,578,204	\$ 1,577,489	\$ 1,508,161

Transfer out to other funds are as follows:

There are no transfers out to other funds planned for the Adoption Budget

Contributions from LCFF to Unrestricted Resources are calculated to be as follows:

	Actual 2016-17	Est Act 2017-18	Budget 2018-19
ROP / CTE	520,843.00	\$ 520,843.00	\$ 520,843.00
Grade Span Adjustments (K-3)	977,091	\$ 1,008,126	\$ 1,079,978
Grade Span Adjustments (8-12)	265,972	285,454	\$ 304,405
Supplemental & Concentration Grant	9,100,445	10,118,461	\$ 11,432,929
\$	10,864,151	\$ 11,932,684	\$ 13,337,955

Contributions from Base Grant to Restricted Resources are calculated to be as follows:

	Actual 2016-17	Est Act 2017-18	Budget 2018-19
Routine Restricted Maintenance	1,596,000	\$ 1,662,000	\$ 1,730,000
Special Education	3,711,407	4,595,214	\$ 4,898,906
\$	5,307,407	\$ 6,247,214	\$ 6,628,906

Transportation Expenditures

	Actual 2016-17	Est Actual 2017-18	Budget 2018-19
Transportation expenditures (Net of Transportation LCFF Add-On of \$1,049,088):	943,021	\$ 1,213,745	\$ 1,593,949