

# RANCHO SANTA FE SCHOOL DISTRICT

2017-2018 ESTIMATED ACTUALS  
2018-2019 BUDGET

JUNE 22, 2018



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G = General Ledger Data; S = Supplemental Data

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G = General Ledger Data; S = Supplemental Data

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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)	614.88	614.88	605.50	614.88	614.88	614.88
<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>	614.88	614.88	605.50	614.88	614.88	614.88
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	614.88	614.88	605.50	614.88	614.88	614.88
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

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:

\_\_\_\_\_  
\_\_\_\_\_

( ☐ ) 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: Bradley Johnson

Title: Chief Business Officer

Telephone: 858-756-1141

E-mail: bjohnson@rsf.k12.ca.us



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	5,925,297.49	301	0.00	303	5,925,297.49	305	5,375.27		307	5,919,922.22	309
2000 - Classified Salaries	2,025,700.74	311	0.00	313	2,025,700.74	315	0.00		317	2,025,700.74	319
3000 - Employee Benefits	2,716,202.87	321	79,113.17	323	2,637,089.70	325	1,628.73		327	2,635,460.97	329
4000 - Books, Supplies Equip Replace. (6500)	765,191.72	331	0.00	333	765,191.72	335	118,634.20		337	646,557.52	339
5000 - Services. . . & 7300 - Indirect Costs	1,093,949.24	341	0.00	343	1,093,949.24	345	10,120.00		347	1,083,829.24	349
TOTAL					12,447,228.89	365	TOTAL			12,311,470.69	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	5,291,438.48	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	509,786.90	380
3. STRS. . . . .	3101 & 3102	1,162,661.99	382
4. PERS. . . . .	3201 & 3202	46,786.53	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	117,600.62	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	491,070.57	385
7. Unemployment Insurance. . . . .	3501 & 3502	2,892.17	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	120,426.87	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). . . . .		7,742,664.13	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .		7,742,664.13	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		62.89%	
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) . . . . .	60.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	62.89%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	12,311,470.69
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

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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	6,027,527.80	301	0.00	303	6,027,527.80	305	7,004.00		307	6,020,523.80	309
2000 - Classified Salaries	1,950,664.38	311	0.00	313	1,950,664.38	315	0.00		317	1,950,664.38	319
3000 - Employee Benefits	2,905,621.67	321	84,827.28	323	2,820,794.39	325	0.00		327	2,820,794.39	329
4000 - Books, Supplies Equip Replace. (6500)	647,881.00	331	0.00	333	647,881.00	335	119,481.00		337	528,400.00	339
5000 - Services. . . & 7300 - Indirect Costs	865,986.46	341	0.00	343	865,986.46	345	39,600.00		347	826,386.46	349
TOTAL					12,312,854.03	365	TOTAL			12,146,769.03	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	5,408,695.54		375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	512,615.76		380
3. STRS. . . . .	3101 & 3102	1,266,860.96		382
4. PERS. . . . .	3201 & 3202	82,044.71		383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	119,001.64		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	532,664.00		385
7. Unemployment Insurance. . . . .	3501 & 3502	2,982.24		390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	109,746.17		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). . . . .		8,034,611.02		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		0.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .				396
14. TOTAL SALARIES AND BENEFITS. . . . .		8,034,611.02		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. . . . .		66.15%		
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) . . . . .	60.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	66.15%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	12,146,769.03
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

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### 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) 828,920.50
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) 9,759,167.43

#### 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) 8.49%

### 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)	635,503.61
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	971,788.56
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
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)	70,095.28
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)	1,677,387.45
9. Carry-Forward Adjustment (Part IV, Line F)	650,499.45
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,327,886.90

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	8,201,831.15
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	920,712.93
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	261,519.63
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	65,068.46
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	640,796.04
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	3,500.00
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)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	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)	755,526.40
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)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	10,848,954.61

**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)	15.46%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2019-20 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B18)	21.46%
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#### 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>1,677,387.45</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>46,073.61</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 (9.89%) times Part III, Line B18); zero if negative	<u>650,499.45</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.89%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>650,499.45</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>650,499.45</u>

Approved indirect cost rate: 9.89%  
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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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	68,307.20		11,781.10	80,088.30
2. State Lottery Revenue	8560	89,259.33		30,520.57	119,779.90
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		157,566.53	0.00	42,301.67	199,868.20
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	87,192.00		27,247.00	114,439.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		87,192.00	0.00	27,247.00	114,439.00
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)					
	979Z	70,374.53	0.00	15,054.67	85,429.20
<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.

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	12,526,342.06
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	91,672.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	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)				0.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				12,434,670.06

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)		614.88
B. Expenditures per ADA (Line I.E divided by Line II.A)		20,222.92
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	11,428,695.70	18,871.38
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)	11,428,695.70	18,871.38
B. Required effort (Line A.2 times 90%)	10,285,826.13	16,984.24
C. Current year expenditures (Line I.E and Line II.B)	12,434,670.06	20,222.92
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

# CERTIFICATION PAGE

ANNUAL BUDGET REPORT:  
July 1, 2018 Budget Adoption

Insert "X" in applicable boxes:



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



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

Budget available for inspection at:

Public Hearing:

Place: Business Office

Date: June 05, 2018

Place: Performing Arts Center

Date: June 13, 2018

Time: 09:00 AM

Adoption Date: June 22, 2018

Signed: \_\_\_\_\_

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

Contact person for additional information on the budget reports:

Name: Bradley Johnson

Telephone: 858-756-1141

Title: Chief Business Officer

E-mail: bjohnson@rsf.k12.ca.us

### Criteria and Standards Review Summary

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

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		<b>X</b>
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?</li> </ul>		<b>X</b>
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		<b>X</b>
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	<b>X</b>	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>	<b>X</b>	
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		<b>X</b>
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	<b>X</b>	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		<b>X</b>
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>		<b>X</b>
			<b>n/a</b>	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?</li> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>		<b>X</b>
			<b>Jun 14, 2018</b>	
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?		<b>X</b>

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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?	<b>X</b>	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	<b>X</b>	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	<b>X</b>	
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?	<b>X</b>	
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?	<b>X</b>	



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	

# GENERAL FUND (FUNDS 03/06)

Rancho Santa Fe School District  
Estimated Actuals FY17-18 and Proposed Budget FY18-19  
Revenues - General Fund

	<b>Adopted Budget 2017-2018</b>	<b>Revised Budget 2017-2018</b>	<b>Estimated Actuals 6/30/2018</b>	<b>Proposed Budget 2018-2019</b>
<b>Revenue Limit Sources</b>				
Prin. Appt.-EPA	121,100	123,156	123,156	123,156
Prin. Appt.-LCFF	157,463	157,463	157,463	157,463
Homeowner's Exemption	64,808	60,843	60,843	62,668
Secured Roll	8,583,484	8,575,152	8,631,239	8,890,176
Unsecured Roll	280,717	270,248	265,566	273,532
PY Taxes	-4,305	-2,225	-1,806	-1,861
Other Taxes net of R/L XFR				
Property Tax Transfers	29,207	29,207	29,776	29,776
Total	9,232,474	9,213,844	9,266,237	9,534,910
<b>Federal Revenue</b>				
Spec. Ed. Local Asst.	81,262	79,712	80,082	79,712
Spec. Ed. Discrt.-Preschool	9,139	11,525	11,550	11,525
Spec. Ed. Discrt.-PY	0	1,663	-1,100	-1,100
Total	90,401	92,900	90,532	90,137
<b>Other State Revenues</b>				
Mandated Costs	0	89,009	89,203	113,138
STRS on Behalf/Per State	477,088	477,088	477,088	477,088
EIA				
California Clean Energy				
Targeted Instr Improvement				
Lottery	114,439	114,439	114,439	119,481
PY Lottery	0	5,431	5,341	5,340
Other State	38,843	87,147	87,147	37,019
PY Other State	0	9,331	9,331	9,331
Instruc. Materials				
Block Grants				
Class Size Reduction				
BTSA & Fair Share ADJ				
Common Core Funding				
Prof. Development Blk Grant				
Total	630,370	782,445	782,549	761,397
<b>Other Local Revenue</b>				
Interest	16,000	22,000	22,000	25,000
Other Local	1,213,212	1,218,212	1,232,660	1,199,579
50% RevLimit XFR				
Special Education/ Co. XFR	249,389	233,547	272,269	242,002
Special Education-PY	0	596	596	596
Rent	125,000	125,000	115,000	115,000
Total	1,603,601	1,599,355	1,642,525	1,582,177
<b>Total Revenue</b>	<b>11,556,846</b>	<b>11,688,544</b>	<b>11,781,843</b>	<b>11,968,621</b>
Beginning Balance	1,656,300	1,656,300	1,656,300	1,143,650
XFR from Other Funds	0	231,845	231,849	215,856
<b>TOTAL RESOURCES</b>	<b>13,213,146</b>	<b>13,576,689</b>	<b>13,669,992</b>	<b>13,328,127</b>

Rancho Santa Fe School District  
Estimated Actuals FY17-18 and Proposed Budget FY18-19  
Expenses - General Fund

ASN	ITEM	Adopted Budget 2017-2018	Revised Budget 2017-2018	Estimated Actuals 6/30/2018	Proposed Budget 2018-2019
<b>CERT. SALARIES</b>					
1100, 1200	Teachers & Pupil Support	5,100,932	5,271,152	5,295,536	5,399,686
1100-001	Subs	100,000	135,327	136,080	140,000
1300	Principal	292,002	303,682	303,682	297,842
1300	Superintendent	190,000	190,000	190,000	190,000
		5,682,934	5,900,161	5,925,297	6,027,528
<b>CLASS. SALARIES</b>					
2100	Aides	543,790	613,269	542,387	512,616
2200/2300	Maint./Operations	319,602	332,209	327,123	294,189
2400	Office	692,377	709,122	722,512	714,072
2900	Technology/Other	407,537	434,899	433,678	429,788
		1,963,306	2,089,499	2,025,701	1,950,664
<b>BENEFITS</b>					
3111	STRS	815,040	843,503	835,179	951,106
3212	PERS	299,444	316,042	279,844	306,670
33XX	OASDHI/Medicare	229,395	244,558	229,622	229,851
3401/3402 & 3701/02	Health Ins., Retiree Health & OPEB*	715,940	802,689	747,252	790,119
3501/3502	Unemployment Ins.	3,788	4,228	4,262	3,989
3601/3602	Workers Comp	106,826	157,762	142,956	146,799
	STRS on Behalf/Per State	477,088	477,088	477,088	477,088
		2,647,521	2,845,869	2,716,203	2,905,622
<b>SUPPLIES</b>					
4100	Textbooks	16,000	18,000	16,855	12,000
4200	Other Books	18,000	16,000	14,464	14,000
4300	Supplies/Lottery	461,770	671,901	676,147	411,400
4400	Non-Capitalized Equipment	0	62,000	57,726	210,481
		495,770	767,901	765,192	647,881
<b>CONTRACTS</b>					
5200	Travel/Conf.	30,000	30,000	26,073	28,500
5300	Memberships	5,950	5,950	3,961	11,016
5450	Insurance/JPA	40,134	39,540	39,540	43,237
5500/5900	Utilities/Communications	249,925	260,925	250,584	262,083
5600	Rents/Leases	47,500	39,066	19,243	27,500
5100/5800	Legal/Admin/Other Spec.Ed	513,583	764,084	754,550	493,650
		887,092	1,139,565	1,093,949	865,986
<b>CAPITAL OUTLAY</b>					
6200/6400	Equipment	98,000	0	0	
	Subtotal Expenditures	11,774,623	12,742,995	12,526,342	12,397,681
7000	XFR to Other Funds/SpecEd	0	0	0	
	Ending Balance	1,438,523	833,694	1,143,650	930,446
<b>TOTAL EXPENDITURES &amp; ENDING BALANCE</b>		13,213,146	13,576,689	13,669,992	13,328,127
<b>DEFICIT/SURPLUS</b>		<b>(217,777)</b>	<b>(1,054,451)</b>	<b>(744,499)</b>	<b>(429,060)</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	9,236,461.00	29,776.00	9,266,237.00	9,505,134.00	29,776.00	9,534,910.00	2.9%
2) Federal Revenue		8100-8299	0.00	90,532.00	90,532.00	0.00	90,137.00	90,137.00	-0.4%
3) Other State Revenue		8300-8599	178,462.33	604,086.57	782,548.90	205,108.92	556,288.00	761,396.92	-2.7%
4) Other Local Revenue		8600-8799	1,369,660.32	272,865.00	1,642,525.32	1,339,579.00	242,598.00	1,582,177.00	-3.7%
5) TOTAL, REVENUES			10,784,583.65	997,259.57	11,781,843.22	11,049,821.92	918,799.00	11,968,620.92	1.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	5,505,789.76	419,507.73	5,925,297.49	5,602,351.98	425,175.82	6,027,527.80	1.7%
2) Classified Salaries		2000-2999	1,697,157.69	328,543.05	2,025,700.74	1,653,122.85	297,541.53	1,950,664.38	-3.7%
3) Employee Benefits		3000-3999	2,024,165.06	692,037.81	2,716,202.87	2,175,705.74	729,915.93	2,905,621.67	7.0%
4) Books and Supplies		4000-4999	725,227.99	39,963.73	765,191.72	608,304.00	39,577.00	647,881.00	-15.3%
5) Services and Other Operating Expenditures		5000-5999	1,007,202.44	86,746.80	1,093,949.24	715,386.46	150,600.00	865,986.46	-20.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,959,542.94	1,566,799.12	12,526,342.06	10,754,871.03	1,642,810.28	12,397,681.31	-1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(174,959.29)	(569,539.55)	(744,498.84)	294,950.89	(724,011.28)	(429,060.39)	-42.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	231,848.83	0.00	231,848.83	215,856.35	0.00	215,856.35	-6.9%
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	(685,093.43)	685,093.43	0.00	(773,634.28)	773,634.28	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(453,244.60)	685,093.43	231,848.83	(557,777.93)	773,634.28	215,856.35	-6.9%

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>			(628,203.89)	115,553.88	(512,650.01)	(262,827.04)	49,623.00	(213,204.04)	-58.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,496,513.17	159,787.14	1,656,300.31	868,309.28	275,341.02	1,143,650.30	-31.0%
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)			1,496,513.17	159,787.14	1,656,300.31	868,309.28	275,341.02	1,143,650.30	-31.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,496,513.17	159,787.14	1,656,300.31	868,309.28	275,341.02	1,143,650.30	-31.0%
2) Ending Balance, June 30 (E + F1e)			868,309.28	275,341.02	1,143,650.30	605,482.24	324,964.02	930,446.26	-18.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	275,341.03	275,341.03	0.00	324,964.04	324,964.04	18.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	868,309.28	(0.01)	868,309.27	605,482.24	(0.02)	605,482.22	-30.3%

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

			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)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	157,463.00	0.00	157,463.00	157,463.00	0.00	157,463.00	0.0%
Education Protection Account State Aid - Current Year		8012	123,156.00	0.00	123,156.00	123,156.00	0.00	123,156.00	0.0%
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	60,843.00	0.00	60,843.00	62,668.00	0.00	62,668.00	3.0%
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	8,631,239.00	0.00	8,631,239.00	8,890,176.00	0.00	8,890,176.00	3.0%
Unsecured Roll Taxes		8042	265,566.00	0.00	265,566.00	273,532.00	0.00	273,532.00	3.0%
Prior Years' Taxes		8043	(1,806.00)	0.00	(1,806.00)	(1,861.00)	0.00	(1,861.00)	3.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			9,236,461.00	0.00	9,236,461.00	9,505,134.00	0.00	9,505,134.00	2.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	29,776.00	29,776.00	0.00	29,776.00	29,776.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,236,461.00	29,776.00	9,266,237.00	9,505,134.00	29,776.00	9,534,910.00	2.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	78,942.00	78,942.00	0.00	78,572.00	78,572.00	-0.5%
Special Education Discretionary Grants		8182	0.00	11,590.00	11,590.00	0.00	11,565.00	11,565.00	-0.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		0.00	0.00		0.00	0.00	0.0%
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		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	90,532.00	90,532.00	0.00	90,137.00	90,137.00	-0.4%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	89,203.00	0.00	89,203.00	113,137.92	0.00	113,137.92	26.8%
Lottery - Unrestricted and Instructional Materials		8560	89,259.33	30,520.57	119,779.90	91,971.00	32,850.00	124,821.00	4.2%
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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		50,128.00	50,128.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	523,438.00	523,438.00	0.00	523,438.00	523,438.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			178,462.33	604,086.57	782,548.90	205,108.92	556,288.00	761,396.92	-2.7%

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	115,000.00	0.00	115,000.00	115,000.00	0.00	115,000.00	0.0%
Interest		8660	22,000.00	0.00	22,000.00	25,000.00	0.00	25,000.00	13.6%
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 (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,232,660.32	0.00	1,232,660.32	1,199,579.00	0.00	1,199,579.00	-2.7%
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	0.00	0.0%
From County Offices	6500	8792		272,865.00	272,865.00		242,598.00	242,598.00	-11.1%
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			1,369,660.32	272,865.00	1,642,525.32	1,339,579.00	242,598.00	1,582,177.00	-3.7%
TOTAL, REVENUES			10,784,583.65	997,259.57	11,781,843.22	11,049,821.92	918,799.00	11,968,620.92	1.6%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	5,012,107.68	290,045.80	5,302,153.48	5,114,509.94	294,185.60	5,408,695.54	2.0%
Certificated Pupil Support Salaries		1200	0.00	129,461.93	129,461.93	0.00	130,990.22	130,990.22	1.2%
Certificated Supervisors' and Administrators' Salaries		1300	493,682.08	0.00	493,682.08	487,842.04	0.00	487,842.04	-1.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,505,789.76	419,507.73	5,925,297.49	5,602,351.98	425,175.82	6,027,527.80	1.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	310,645.23	231,741.67	542,386.90	310,013.79	202,601.97	512,615.76	-5.5%
Classified Support Salaries		2200	227,321.83	0.00	227,321.83	199,249.56	0.00	199,249.56	-12.3%
Classified Supervisors' and Administrators' Salaries		2300	3,000.00	96,801.38	99,801.38	0.00	94,939.56	94,939.56	-4.9%
Clerical, Technical and Office Salaries		2400	722,512.17	0.00	722,512.17	714,071.65	0.00	714,071.65	-1.2%
Other Classified Salaries		2900	433,678.46	0.00	433,678.46	429,787.85	0.00	429,787.85	-0.9%
TOTAL, CLASSIFIED SALARIES			1,697,157.69	328,543.05	2,025,700.74	1,653,122.85	297,541.53	1,950,664.38	-3.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	776,318.57	535,948.22	1,312,266.79	876,233.61	551,960.63	1,428,194.24	8.8%
PERS		3201-3202	247,867.64	31,976.52	279,844.16	258,582.10	48,087.96	306,670.06	9.6%
OASDI/Medicare/Alternative		3301-3302	200,928.01	28,693.94	229,621.95	202,864.44	26,986.17	229,850.61	0.1%
Health and Welfare Benefits		3401-3402	588,516.20	79,622.48	668,138.68	616,069.82	89,221.80	705,291.62	5.6%
Unemployment Insurance		3501-3502	3,887.45	374.39	4,261.84	3,627.74	361.36	3,989.10	-6.4%
Workers' Compensation		3601-3602	127,534.02	15,422.26	142,956.28	133,500.75	13,298.01	146,798.76	2.7%
OPEB, Allocated		3701-3702	79,113.17	0.00	79,113.17	84,827.28	0.00	84,827.28	7.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,024,165.06	692,037.81	2,716,202.87	2,175,705.74	729,915.93	2,905,621.67	7.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	16,855.42	0.00	16,855.42	12,000.00	0.00	12,000.00	-28.8%
Books and Other Reference Materials		4200	15,872.78	0.00	15,872.78	14,000.00	0.00	14,000.00	-11.8%
Materials and Supplies		4300	634,773.77	39,963.73	674,737.50	371,823.00	39,577.00	411,400.00	-39.0%
Noncapitalized Equipment		4400	57,726.02	0.00	57,726.02	210,481.00	0.00	210,481.00	264.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			725,227.99	39,963.73	765,191.72	608,304.00	39,577.00	647,881.00	-15.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	20,304.12	5,768.58	26,072.70	27,500.00	1,000.00	28,500.00	9.3%
Dues and Memberships		5300	3,960.68	0.00	3,960.68	11,016.00	0.00	11,016.00	178.1%
Insurance		5400 - 5450	39,540.00	0.00	39,540.00	43,237.00	0.00	43,237.00	9.4%
Operations and Housekeeping Services		5500	239,509.01	0.00	239,509.01	251,083.46	0.00	251,083.46	4.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,242.60	0.00	19,242.60	27,500.00	0.00	27,500.00	42.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	673,571.47	80,978.22	754,549.69	344,050.00	149,600.00	493,650.00	-34.6%
Communications		5900	11,074.56	0.00	11,074.56	11,000.00	0.00	11,000.00	-0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,007,202.44	86,746.80	1,093,949.24	715,386.46	150,600.00	865,986.46	-20.8%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			10,959,542.94	1,566,799.12	12,526,342.06	10,754,871.03	1,642,810.28	12,397,681.31	-1.0%

			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)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund	8912		231,845.00	0.00	231,845.00	215,856.35	0.00	215,856.35	-6.9%
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		3.83	0.00	3.83	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			231,848.83	0.00	231,848.83	215,856.35	0.00	215,856.35	-6.9%
INTERFUND TRANSFERS OUT									
To: Child Development Fund	7611		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments	8931		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	8972		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues	8980		(685,093.43)	685,093.43	0.00	(773,634.28)	773,634.28	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			(685,093.43)	685,093.43	0.00	(773,634.28)	773,634.28	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(453,244.60)	685,093.43	231,848.83	(557,777.93)	773,634.28	215,856.35	-6.9%

			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)	
Description	Function Codes	Object Codes							
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	9,236,461.00	29,776.00	9,266,237.00	9,505,134.00	29,776.00	9,534,910.00	2.9%
2) Federal Revenue		8100-8299	0.00	90,532.00	90,532.00	0.00	90,137.00	90,137.00	-0.4%
3) Other State Revenue		8300-8599	178,462.33	604,086.57	782,548.90	205,108.92	556,288.00	761,396.92	-2.7%
4) Other Local Revenue		8600-8799	1,369,660.32	272,865.00	1,642,525.32	1,339,579.00	242,598.00	1,582,177.00	-3.7%
5) TOTAL, REVENUES			10,784,583.65	997,259.57	11,781,843.22	11,049,821.92	918,799.00	11,968,620.92	1.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		6,995,785.13	1,206,046.02	8,201,831.15	7,148,714.25	1,252,100.28	8,400,814.53	2.4%
2) Instruction - Related Services	2000-2999		897,088.93	23,624.00	920,712.93	1,133,810.92	23,624.00	1,157,434.92	25.7%
3) Pupil Services	3000-3999		78,718.37	182,801.26	261,519.63	73,884.14	216,385.63	290,269.77	11.0%
4) Ancillary Services	4000-4999		61,670.46	3,398.00	65,068.46	16,000.00	3,398.00	19,398.00	-70.2%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,235,532.21	16,056.00	2,251,588.21	1,744,475.59	16,056.00	1,760,531.59	-21.8%
8) Plant Services	8000-8999		690,747.84	134,873.84	825,621.68	637,986.13	131,246.37	769,232.50	-6.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,959,542.94	1,566,799.12	12,526,342.06	10,754,871.03	1,642,810.28	12,397,681.31	-1.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			(174,959.29)	(569,539.55)	(744,498.84)	294,950.89	(724,011.28)	(429,060.39)	-42.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In	8900-8929		231,848.83	0.00	231,848.83	215,856.35	0.00	215,856.35	-6.9%
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		(685,093.43)	685,093.43	0.00	(773,634.28)	773,634.28	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(453,244.60)	685,093.43	231,848.83	(557,777.93)	773,634.28	215,856.35	-6.9%

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>			(628,203.89)	115,553.88	(512,650.01)	(262,827.04)	49,623.00	(213,204.04)	-58.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,496,513.17	159,787.14	1,656,300.31	868,309.28	275,341.02	1,143,650.30	-31.0%
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)			1,496,513.17	159,787.14	1,656,300.31	868,309.28	275,341.02	1,143,650.30	-31.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,496,513.17	159,787.14	1,656,300.31	868,309.28	275,341.02	1,143,650.30	-31.0%
2) Ending Balance, June 30 (E + F1e)			868,309.28	275,341.02	1,143,650.30	605,482.24	324,964.02	930,446.26	-18.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	275,341.03	275,341.03	0.00	324,964.04	324,964.04	18.0%
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)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	868,309.28	(0.01)	868,309.27	605,482.24	(0.02)	605,482.22	-30.3%

<b>Resource</b>	<b>Description</b>	<b>2017-18 Estimated Actuals</b>	<b>2018-19 Budget</b>
6300	Lottery: Instructional Materials	15,054.67	18,327.67
6512	Special Ed: Mental Health Services	259,207.00	305,557.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,079.36	1,079.37
Total, Restricted Balance		275,341.03	324,964.04



# SPECIAL RESERVE OTHER THAN CAPITAL

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	30,000.00	35,000.00	16.7%
5) TOTAL, REVENUES			30,000.00	35,000.00	16.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			30,000.00	35,000.00	16.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	231,845.00	215,856.35	-6.9%
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			(231,845.00)	(215,856.35)	-6.9%

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>			(201,845.00)	(180,856.35)	-10.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,977,028.73	3,775,183.73	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,977,028.73	3,775,183.73	-5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,977,028.73	3,775,183.73	-5.1%
2) Ending Balance, June 30 (E + F1e)			3,775,183.73	3,594,327.38	-4.8%
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	3,775,183.73	3,594,327.38	-4.8%
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	0.00		
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			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	30,000.00	35,000.00	16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,000.00	35,000.00	16.7%
TOTAL, REVENUES			30,000.00	35,000.00	16.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	231,845.00	215,856.35	-6.9%
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			231,845.00	215,856.35	-6.9%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(231,845.00)	(215,856.35)	-6.9%

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	30,000.00	35,000.00	16.7%
5) TOTAL, REVENUES			30,000.00	35,000.00	16.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			30,000.00	35,000.00	16.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	231,845.00	215,856.35	-6.9%
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			(231,845.00)	(215,856.35)	-6.9%

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>			(201,845.00)	(180,856.35)	-10.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,977,028.73	3,775,183.73	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,977,028.73	3,775,183.73	-5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,977,028.73	3,775,183.73	-5.1%
2) Ending Balance, June 30 (E + F1e)			3,775,183.73	3,594,327.38	-4.8%
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	3,775,183.73	3,594,327.38	-4.8%
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

# Statement of Excess Reserves

District: Rancho Santa Fe School District  
CDS #: 37028

**Adopted Budget  
2018-19 Budget Attachment**

**Balances in Excess of Minimum Reserve Requirements**

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

**Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.**

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2018-19 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$930,446.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$3,594,327.38	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$4,524,773.38	
District Standard Reserve Level		4%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$495,907.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$4,028,866.38	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2018-19 Budget	Description of Need
01	General Fund/County School Service Fund	\$18,327.67	Restricted Lottery: Instructional Materials
01	General Fund/County School Service Fund	\$305,557.00	Special Ed: Mental Health Services
01	General Fund/County School Service Fund	\$1,079.37	Ongoing & Major Maintenance Account
01	General Fund/County School Service Fund	\$109,574.96	Unappropriated/For future budget contingency
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$3,594,327.38	Funds set aside for district borrowing for cash flow purposes and future purchase or property.
Insert Lines above as needed			
Total of Substantiated Needs		\$4,028,866.38	

**Remaining Unsubstantiated Balance**

**\$0.00**

**Balance should be Zero**

**Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.**

CAPITAL  
FACILITIES FUND  
(FUNDS 25-18 &  
25-19)

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	352,184.73	277,400.00	-21.2%
5) TOTAL, REVENUES			352,184.73	277,400.00	-21.2%
<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	24,468.69	400,000.00	1534.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,468.69	400,000.00	1534.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			327,716.04	(122,600.00)	-137.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			327,716.04	(122,600.00)	-137.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,172,369.46	2,500,085.50	15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,172,369.46	2,500,085.50	15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,172,369.46	2,500,085.50	15.1%
2) Ending Balance, June 30 (E + F1e)			2,500,085.50	2,377,485.50	-4.9%
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	2,500,085.50	2,377,485.50	-4.9%
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	0.00		
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			0.00		
<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)			0.00		

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%
TOTAL, OTHER STATE REVENUE			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	22,400.00	25,400.00	13.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	329,784.73	252,000.00	-23.6%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			352,184.73	277,400.00	-21.2%
TOTAL, REVENUES			352,184.73	277,400.00	-21.2%



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%
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>					
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	24,468.69	400,000.00	1534.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,468.69	400,000.00	1534.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			24,468.69	400,000.00	1534.7%

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</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	352,184.73	277,400.00	-21.2%
5) TOTAL, REVENUES			352,184.73	277,400.00	-21.2%
<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		24,468.69	400,000.00	1534.7%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			24,468.69	400,000.00	1534.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			327,716.04	(122,600.00)	-137.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			327,716.04	(122,600.00)	-137.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,172,369.46	2,500,085.50	15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,172,369.46	2,500,085.50	15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,172,369.46	2,500,085.50	15.1%
2) Ending Balance, June 30 (E + F1e)			2,500,085.50	2,377,485.50	-4.9%
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	2,500,085.50	2,377,485.50	-4.9%
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	2018-19
		Estimated Actuals	Budget
9010	Other Restricted Local	2,500,085.50	2,377,485.50
Total, Restricted Balance		2,500,085.50	2,377,485.50

# CRITERIA & STANDARDS

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	657	645		
Charter School				
<b>Total ADA</b>	<b>657</b>	<b>645</b>	<b>1.8%</b>	<b>Met</b>
Second Prior Year (2016-17)				
District Regular	645	606		
Charter School				
<b>Total ADA</b>	<b>645</b>	<b>606</b>	<b>6.0%</b>	<b>Not Met</b>
First Prior Year (2017-18)				
District Regular	606	606		
Charter School		0		
<b>Total ADA</b>	<b>606</b>	<b>606</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2018-19)				
District Regular	615			
Charter School	0			
<b>Total ADA</b>	<b>615</b>			

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

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

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

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

Declining enrollment.

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	691	675		
Charter School				
<b>Total Enrollment</b>	<b>691</b>	<b>675</b>	<b>2.3%</b>	<b>Not Met</b>
Second Prior Year (2016-17)				
District Regular	691	641		
Charter School				
<b>Total Enrollment</b>	<b>691</b>	<b>641</b>	<b>7.2%</b>	<b>Not Met</b>
First Prior Year (2017-18)				
District Regular	639	655		
Charter School				
<b>Total Enrollment</b>	<b>639</b>	<b>655</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2018-19)				
District Regular	655			
Charter School				
<b>Total Enrollment</b>	<b>655</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)

Declining enrollment.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

Declining enrollment.

### 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	645	675	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>645</b>	<b>675</b>	<b>95.6%</b>
Second Prior Year (2016-17)			
District Regular	609	641	
Charter School			
<b>Total ADA/Enrollment</b>	<b>609</b>	<b>641</b>	<b>95.0%</b>
First Prior Year (2017-18)			
District Regular	615	655	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>615</b>	<b>655</b>	<b>93.9%</b>
Historical Average Ratio:			94.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.3%

#### 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	615	655		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>615</b>	<b>655</b>	<b>93.9%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	615	655		
Charter School				
<b>Total ADA/Enrollment</b>	<b>615</b>	<b>655</b>	<b>93.9%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	615	655		
Charter School				
<b>Total ADA/Enrollment</b>	<b>615</b>	<b>655</b>	<b>93.9%</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: Basic Aid

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

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

##### Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)				
Step 1 - Change in Population	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. ADA (Funded) (Form A, lines A6 and C4)	605.50	614.88	614.88	614.88
b. Prior Year ADA (Funded)		605.50	614.88	614.88
c. Difference (Step 1a minus Step 1b)		9.38	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		1.55%	0.00%	0.00%
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)		0.00	0.00	0.00
c. Gap Funding (if district is not at target)				
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		0.00	0.00	0.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)				
		1.55%	0.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

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

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

##### Basic Aid District Projected LCFF Revenue

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	8,955,842.00	9,224,515.00	9,501,250.00	9,786,288.00
Percent Change from Previous Year		3.00%	3.00%	3.00%
<b>Basic Aid Standard</b> (percent change from previous year, plus/minus 1%):		2.00% to 4.00%	2.00% to 4.00%	2.00% to 4.00%

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

DATA ENTRY: All data are extracted or calculated.

##### Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	9,236,461.00	9,505,134.00	9,781,745.00	10,066,840.00
District's Projected Change in LCFF Revenue:		2.91%	2.91%	2.91%
<b>Basic Aid Standard:</b>		2.00% to 4.00%	2.00% to 4.00%	2.00% to 4.00%
<b>Status:</b>		Not Met	Not Met	Not Met

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

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

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

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

The LCFF Revenue is within the Basic Aid standard percentages for 2018-19, 2019-20, 2020-21.

## 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)	8,335,483.68	9,880,173.09	84.4%
Second Prior Year (2016-17)	8,717,652.96	10,031,317.31	86.9%
First Prior Year (2017-18)	9,227,112.51	10,959,542.94	84.2%
Historical Average Ratio:			85.2%

  

District's Reserve Standard Percentage (Criterion 10B, Line 4): <b>District's Salaries and Benefits Standard</b> (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)
	4.0%	4.0%	4.0%
	<b>81.2% to 89.2%</b>	<b>81.2% to 89.2%</b>	<b>81.2% to 89.2%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2018-19)	9,431,180.57	10,754,871.03	87.7%	Met
1st Subsequent Year (2019-20)	9,709,094.00	11,077,260.00	87.6%	Met
2nd Subsequent Year (2020-21)	9,943,700.00	11,356,058.00	87.6%	Met

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

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

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

Explanation:  
(required if NOT met)

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.55%	0.00%	0.00%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-8.45% to 11.55%</b>	<b>-10.00% to 10.00%</b>	<b>-10.00% to 10.00%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.45% to 6.55%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2017-18)	90,532.00		
Budget Year (2018-19)	90,137.00	-0.44%	No
1st Subsequent Year (2019-20)	90,137.00	0.00%	No
2nd Subsequent Year (2020-21)	90,137.00	0.00%	No

**Explanation:**  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2017-18)	782,548.90		
Budget Year (2018-19)	761,396.92	-2.70%	No
1st Subsequent Year (2019-20)	656,177.00	-13.82%	Yes
2nd Subsequent Year (2020-21)	670,512.00	2.18%	No

**Explanation:**  
(required if Yes)

One time funds received in 2017-18 will not be received in subsequent years.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2017-18)	1,642,525.32		
Budget Year (2018-19)	1,582,177.00	-3.67%	Yes
1st Subsequent Year (2019-20)	1,592,276.00	0.64%	No
2nd Subsequent Year (2020-21)	1,596,115.00	0.24%	No

**Explanation:**  
(required if Yes)

A decrease occurred in local revenue due to no future sales of IT equipment.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2017-18)	765,191.72		
Budget Year (2018-19)	647,881.00	-15.33%	Yes
1st Subsequent Year (2019-20)	669,650.00	3.36%	No
2nd Subsequent Year (2020-21)	691,279.00	3.23%	No

**Explanation:**  
(required if Yes)

Additional IT equipment is budgeted for FY18-19 (one time).

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

First Prior Year (2017-18)	1,093,949.24		
Budget Year (2018-19)	865,986.46	-20.84%	Yes
1st Subsequent Year (2019-20)	895,083.00	3.36%	No
2nd Subsequent Year (2020-21)	923,995.00	3.23%	No

**Explanation:**  
(required if Yes)

A decrease in FY1819 is due to no special election costs and lower attorney fees/other consultant contracts.

**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)	2,515,606.22		
Budget Year (2018-19)	2,433,710.92	-3.26%	Met
1st Subsequent Year (2019-20)	2,338,590.00	-3.91%	Met
2nd Subsequent Year (2020-21)	2,356,764.00	0.78%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2017-18)	1,859,140.96		
Budget Year (2018-19)	1,513,867.46	-18.57%	Not Met
1st Subsequent Year (2019-20)	1,564,733.00	3.36%	Met
2nd Subsequent Year (2020-21)	1,615,274.00	3.23%	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

**Explanation:**

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

**Explanation:**

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

- 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)

Additional IT equipment is budgeted for FY18-19 (one time).

**Explanation:**

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

A decrease in FY1819 is due to no special election costs and lower attorney fees/other consultant contracts.

## 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:

- 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
- 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.

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

#### 2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	12,397,681.31			
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	12,397,681.31	371,930.44	131,246.38	N/A

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	12,397,681.31			
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	12,397,681.31	371,930.44	0.00	0.00



d. Required Minimum Contribution

2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
247,953.63	247,953.63

Budgeted Contribution <sup>1</sup>  
to the Ongoing and Major  
Maintenance Account

e. OMMA/RMA Contribution

Status
Not Met

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

4. Required Minimum Contribution

247,953.63
------------

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 checked="" type="checkbox"/>	Other (explanation must be provided)

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

Small school district not required to make the full 3% contribution.
--

## 8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	465,226.00	460,970.75	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	820,761.17	1,025,542.42	868,309.28
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(108,479.76)	(108,479.76)	(0.01)
e. Available Reserves (Lines 1a through 1d)	1,177,507.41	1,378,033.41	868,309.27
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	11,630,585.39	11,524,268.70	12,526,342.06
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)	11,630,585.39	11,524,268.70	12,526,342.06
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	10.1%	12.0%	6.9%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>3.4%</b>	<b>4.0%</b>	<b>2.3%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	272,405.81	9,880,173.09	N/A	Met
Second Prior Year (2016-17)	117,870.60	10,031,317.31	N/A	Met
First Prior Year (2017-18)	(628,203.89)	10,959,542.94	5.7%	Not Met
Budget Year (2018-19) (Information only)	(262,827.04)	10,754,871.03		

### 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)

Negotiations settled for FY1718 with faculty association for 2% on-schedule and 2% off-schedule with an increase to medical benefits.

## 9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2015-16)	1,233,385.78	1,106,236.76	10.3%	Not Met
Second Prior Year (2016-17)	1,381,760.57	1,378,642.57	0.2%	Met
First Prior Year (2017-18)	1,354,212.00	1,496,513.17	N/A	Met
Budget Year (2018-19) (Information only)	868,309.28			

<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)

FY15-16 balance varied from the original budget due to a salary settlement that was approved after budget adoption.

## 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.)	615	615	615
<b>District's Reserve Standard Percentage Level:</b>	<b>4%</b>	<b>4%</b>	<b>4%</b>

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

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

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

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

Yes

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

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

### 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)	12,397,681.31	12,819,758.00	13,169,837.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	12,397,681.31	12,819,758.00	13,169,837.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	495,907.25	512,790.32	526,793.48
6. Reserve Standard - by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)	67,000.00	67,000.00	67,000.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>495,907.25</b>	<b>512,790.32</b>	<b>526,793.48</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	512,791.24	526,794.24
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	605,482.24	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)	(0.02)	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)	605,482.22	512,791.24	526,794.24
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.88%	4.00%	4.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>495,907.25</b>	<b>512,790.32</b>	<b>526,793.48</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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)	(685,093.43)			
Budget Year (2018-19)	(773,634.28)	88,540.85	12.9%	Not Met
1st Subsequent Year (2019-20)	(811,650.82)	38,016.54	4.9%	Met
2nd Subsequent Year (2020-21)	(811,650.82)	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2017-18)	231,845.00			
Budget Year (2018-19)	215,856.35	(15,988.65)	-6.9%	Met
1st Subsequent Year (2019-20)	543,243.00	327,386.65	151.7%	Not Met
2nd Subsequent Year (2020-21)	639,801.00	96,558.00	17.8%	Not 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

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

Increase for special education.

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

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

The district is currently in a structural deficit, and plans to correct the deficit beginning with the FY19-20 budget year.

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				
Certificates of Participation				
General Obligation Bonds			51-00	34,451,269
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				34,451,269

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Budget Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	2,494,325	2,595,475	2,620,800	2,603,450
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	2,494,325	2,595,475	2,620,800	2,603,450
Has total annual payment increased over prior year (2017-18)?	Yes	Yes	Yes	Yes

---

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

Annual payments will be funded through ongoing Prop 39 property tax collections.

---

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

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

The retirees are responsible for paying costs above the District's cap for benefits.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

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

1,100,260.00

1,100,260.00

0.00

Actuarial

Jan 06, 2016

Data must be entered.

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)

89,846.00	89,846.00	89,846.00
84,827.28	86,524.00	88,254.00
6	6	6

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

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

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

No
----

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

--

3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

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

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

## S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	62.3	63.1	63.1	63.1

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

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

No

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

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

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

The faculty associations has no re-opened their contract for FY1819, however we anticipate this to occur in August/September of 2018, which will then commence negotiations.

### 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?

No

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:

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)?

No

No

No

#### 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

57,851

7. Amount included for any tentative salary schedule increases

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

**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
456,556	465,688	475,001
100.0%	100.0%	100.0%
17.2%	2.0%	2.0%

**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
132,904	134,898	136,921
1.5%	1.5%	1.5%

**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
No	No	No

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

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


## 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	34.1	33.6	33.6	33.6

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

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

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.

No classified union at the district.

### 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

31,152

7. Amount included for any tentative salary schedule increases

Budget Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

0

0

0

**Classified (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
257,418	262,567	267,817
100.0%	100.0%	100.0%
17.2%	2.0%	2.0%

**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		
----	--	--

--

**Classified (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
22,048	22,378	22,715
1.5%	1.5%	1.5%

**Classified (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
No	No	No

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

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




## 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	6.0	6.0	6.0	6.0

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

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

n/a

If Yes, complete question 2.

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

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

#### Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

### 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 14, 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?

No

**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)

## End of School District Budget Criteria and Standards Review

# CASH FLOW MULTI-YEAR PROJECTION

Multi-Year Projection Assumptions Sheet  
2018-19 Adopted Budget

**Rancho Santa Fe Elementary**

DESCRIPTION	Data in shaded areas are provided by SDCOE (for information only)			
	SDCOE	FY 2018-19	FY 2019-20	FY 2020-21
	Assumptions	(Base Year)	(Project YR 1)	(Project YR 2)
COLA - (SSC Dartboard)	Informational	2.71%	2.570%	2.670%
COLA - (DOF)	Used in Calc	2.71%	2.570%	2.670%
Gap Funding - (SSC)	Informational	100.00%	-	-
Gap Funding - (DOF)	Informational	100.00%	-	-
California Consumer Price Index - (SSC Dartboard)	Used In Calc	3.58%	3.36%	3.23%
Lottery Per ADA (SSC Dartboard)	Unrestricted	\$146	\$146	\$146
	Restricted	\$48	\$48	\$48
Current Interest Rate - (SD County Treasurer's Office)	Informational	3.15%	3.40%	3.50%
Property Taxes (% increase)	(District Input)	0.00%	3.00%	3.00%
Projected Budget Reduction (enter amt. as a positive; this will be included as part of the expenditures )	Unrestricted			
	Restricted			
State Aid 8011 (LCFF Calc.)	(District Input)		\$ 157,463	\$ 157,463
EPA 8012 (LCFF Calc.)	(District Input)		\$ 122,976	\$ 122,976
Average Daily Attendance (ADA) Projections	(District Input)	614.88	614.88	614.88
	% Change		0.00%	0.00%
<b>Salary Step &amp; Column Percent Increases:</b>				
Teachers 1100	(District Input)		1.50%	1.50%
Certificated Pupil Support 1200	(District Input)		1.50%	1.50%
Certificated Supervisor & Admin 1300	(District Input)		1.50%	1.50%
Other Certificated 1900	(District Input)		0.00%	0.00%
Instructional Aides 2100	(District Input)		1.50%	1.50%
Classified Support 2200	(District Input)		1.50%	1.50%
Classified Supervisor & Admin 2300	(District Input)		1.50%	1.50%
Clerical, Technical, & Office Staff 2400	(District Input)		1.50%	1.50%
Other Classified 2900	(District Input)		0.00%	0.00%
<b>Mgmt, Cert, &amp; Classified Contract Increases:</b>				
Management Increases	(District Input)		0.00%	0.00%
Certificated Increases	(District Input)		0.00%	0.00%
Classified Increases	(District Input)		0.00%	0.00%
<b>Benefits:</b>				
STRS 3100-3102		16.28%	18.13%	19.10%
PERS 3200-3202		18.062%	20.80%	23.50%
Health & Welfare Increase (% increase) 3400-3402	(District Input)	10.00%	2.00%	2.00%
State Unemployment 3500-3502		0.05%	0.05%	0.05%
Workers' Comp (% increase) 3600-3602	(District Input)	0.00%		
OPEB Allocated Costs (% increase) *3711-3712	(District Input)	10.00%	2.00%	2.00%
OPEB Active Employee Costs (% increase ) 3751-3752	(District Input)	10.00%	2.00%	2.00%
		Unrestricted	Restricted	Combined
FY 2018-19 General Fund Beginning Balances (District Input)		\$ 868,309	\$ 275,341	\$ 1,143,650

Note: The SDCOE recommended assumptions are just that, assumptions. Please forecast accordingly to your district's size and financial picture.

\*Roll up to 3701 and 3702

**Rancho Santa Fe Elementary  
Multi-Year Projections Summary Report  
2018-19 Adopted Budget**

DESCRIPTION		OBJECT CODE	FY 2018-19			FY 2019-20			FY 2020-21		
			Current (Base Year)			First Projected Year			Second Projected Year		
			Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A	Beginning Balance as of July 1		\$868,309	\$275,341	\$1,143,650	\$605,482	\$324,964	\$930,446	\$512,791	\$291,250	\$804,041
B	Revenues										
1	Revenue Limit Sources	8010-8099	9,505,134	29,776	9,534,910	9,781,745	29,776	9,811,521	10,066,840	29,776	10,096,616
2	Federal Revenues	8100-8299	0	90,137	90,137	0	90,137	90,137	0	90,137	90,137
3	Other State Revenues	8300-8599	205,109	556,288	761,397	89,772	566,405	656,177	89,772	580,740	670,512
4	Other Local Revenues	8600-8799	1,339,579	242,598	1,582,177	1,343,443	248,833	1,592,276	1,347,282	248,833	1,596,115
5	Total Revenues		11,049,822	918,799	11,968,621	11,214,961	935,150	12,150,111	11,503,895	949,485	12,453,380
Beginning Balance & Revenue (A+B5)			\$11,918,131	\$1,194,140	\$13,112,271	\$11,820,443	\$1,260,114	\$13,080,557	\$12,016,686	\$1,240,736	\$13,257,422
C	Expenditures										
1	Certificated Salaries	1000-1999	5,602,352	425,176	6,027,528	5,686,387	431,553	6,117,941	5,771,683	438,027	6,209,710
2	Classified Salaries	2000-2999	1,653,123	297,542	1,950,664	1,671,473	302,005	1,973,478	1,690,098	306,535	1,996,633
3	Employee Benefits	3000-3999	2,175,706	729,916	2,905,622	2,351,234	812,373	3,163,608	2,481,919	866,301	3,348,219
4	Books & Supplies	4000-4999	608,304	39,577	647,881	628,743	40,907	669,650	649,051	42,228	691,279
5	Services, Other Operating Exp	5000-5999	715,386	150,600	865,986	739,423	155,660	895,084	763,307	160,688	923,995
6	Capital Outlay	6000-6999	0	0	0	0	0	0	0	0	0
7	Other Outgo - exclude Direct Sup.	7100-7299	0	0	0	0	0	0	0	0	0
8	Debt Service	7400-7499	0	0	0	0	0	0	0	0	0
9	Direct Support/Indirect Costs	7300-7399	0	0	0	0	0	0	0	0	0
10	CSR Reduction (for info only)	1000-7999							0	0	
11	Projected Budget Reduction		0	0	0	0	0	0	0	0	0
12	Total Expenditures:		\$10,754,871	\$1,642,810	\$12,397,681	\$11,077,261	\$1,742,498	\$12,819,759	\$11,356,058	\$1,813,778	\$13,169,836
D	Interfund Xfers/Other Sources										
1	Transfers In	8910-8929	215,856	0	215,856	543,243	0	543,243	639,800	0	639,800
2	Transfers Out	7610-7629	0	0	0	0	0	0	0	0	0
3	Sources	8930-8979	0	0	0	0	0	0	0	0	0
4	Uses	7630-7699	0	0	0	0	0	0	0	0	0
5	Contributions	8980-8999	(773,634)	773,634	0	(773,634)	773,634	0	(773,634)	773,634	0
E	Net Increase (Decrease) in Fund Balance		(\$262,827)	\$49,623	(\$213,204)	(\$92,691)	(\$33,714)	(\$126,405)	\$14,003	(\$90,659)	(\$76,656)
F	Ending Balance		\$605,482	\$324,964	\$930,446	\$512,791	\$291,250	\$804,041	\$526,794	\$200,591	\$727,386
1	Revolving Cash	9711	0	0	0	0	0	0	0	0	0
2	Other Reserves	97xx	0	0	0	0	0	0	0	0	0
3	Restricted	9740	0	324,964	324,964	0	291,250	291,250	0	200,591	200,591
4	Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0
5	Other Commitments	9760	0	0	0	0	0	0	0	0	0
6	Assigned - Other Assignments	9780	0	0	0	0	0	0	0	0	0
7	Reserve for Economic Uncertainties	9789	495,907	0	495,907	512,790	0	512,790	526,793	0	526,793
8	Unassigned/unappropriated Amount	9790	109,575	0	109,575	1	0	1	1	0	1
G	Components of Ending Fund Balance Total		\$605,482	\$324,964	\$930,446	\$512,791	\$291,250	\$804,041	\$526,794	\$200,591	\$727,386
4% Calculated Reserve, or \$50,000 (greater of the two)											
Reserve Percentage Level for this district:			4.00%				Total Reserves	4% Calculated	Difference*		
FY 2018-19 ADA Input Sheet (District):			614.88	FY 2018-19 Bud			\$495,907	\$495,907	\$0		
				FY 2019-20 Proj			\$512,790	\$512,790	\$0		
				FY 2020-21 Proj			\$526,793	\$526,793	\$0		
FY 2019-20 Unappropriated Amount is:			Positive								
FY 2020-21 Unappropriated Amount is:			Positive								

6/20/2018 14:09		Beginning Balances	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	Totals up to June 30th
Beginning Cash Balance			\$ 1,549,022	\$ 1,215,196	\$ 631,507	\$ 2,146,934	\$ 2,005,163	\$ 1,080,651	\$ 41,362	\$ 1,446,209	\$ 2,292,889	\$ 1,561,566	\$ 739,012	\$ 2,753,519	\$ 2,813,986	\$ 1,549,022
			1st Quarter			2nd Quarter				3rd Quarter			4th Quarter			
Line	8000-8998 Total Cash Inflows - CY Revenues															
1	8000-8099 LCFF Sources															
2	8011 LCFF		\$ 23,619	\$ 23,619	\$ 23,619	\$ 23,619	\$ -	\$ -	\$ -	\$ 9,448	\$ 10,708	\$ 10,708	\$ 10,708	\$ 10,708	\$ 10,708	\$ 157,463
3	8021-8047 Property Taxes		8,243	133,002	34,437	514,658	-	-	2,989,997	1,847,505	138,300	-	2,922,717	877,805	\$ (242,149)	9,224,515
3.1	8012 EPA		-	-	32,226	-	-	-	32,226	-	-	30,789	-	-	27,915	123,156
3.5	8047 RDA Residual Balance & CRD		-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	8096 Charter In Lieu Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-
4.5	8097 Special Education - Prop Tax Transfer		-	-	-	-	-	-	-	9,684	-	-	7,375	-	12,717	29,776
5	Multiple Other RL Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	8000-8099 Subtotal LCFF Sources		31,862	156,621	90,282	538,277	-	-	3,022,223	1,866,637	149,007	41,497	2,940,800	888,513	(190,809)	9,534,910
7																
8	8100-8299 Federal Revenues															
9	8181&8182 Special Education		\$ -	\$ -	\$ -	\$ 1,663	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,663)	\$ -
10	8110 Impact Aid		-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	8285 9068 Assets - Pass Through		-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.1	8290 3010&25 Title I - Fed Cash Mgmt System		-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.2	8290 4035 Title II - Fed Cash Mgmt System		-	-	-	-	-	-	-	-	-	-	-	-	-	-
11.3	8290 4201&03 Title III - Fed Cash Mgmt System		-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	Multiple Other Federal		-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	8100-8299 Subtotal Federal Revenues		-	-	-	1,663	-	-	-	-	-	-	-	-	(1,663)	-
14																
15	8300-8599 Other State Revenues															
16	8311 6500&10 PA Sp. Ed. (SDUSD, Poway & Infant)		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	Multiple OTHER PA Recomputations and Adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	8550 1718 One-time Discretionary		-	-	-	-	-	-	29,734	-	-	-	37,713	37,713	7,979	113,138
19	8550 Mandate Block Grant		-	-	-	-	18,371	-	-	-	-	-	-	-	(18,371)	-
23	8560 Lottery		-	-	-	5,431	-	-	-	28,777	-	-	31,205	-	-	65,414
	8590 Educator Effectiveness		-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	Multiple Other State		-	-	9,331	18,543	-	-	50,128	-	47,109	47,109	47,109	47,109	47,109	313,549
28	8300-8599 Subtotal Other State Revenues		-	-	9,331	23,974	18,371	-	79,862	28,777	47,109	47,109	116,027	84,822	36,717	492,101
29																
30	8600-8799 Other Local Revenues															
31	8782 9025 ROP - Pass Through		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	8677 9065 ASES - Pass Through		-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	8792 SPED PA Special Education - Pass Through		11,693	13,663	22,284	22,284	22,284	-	22,284	22,284	21,834	21,834	21,834	21,834	21,834	245,945
34	Multiple Other Local		12,175	9,223	278,997	336,751	133,771	-	133,746	111,304	189,400	138,858	55,372	153,875	\$ (213,892)	1,339,579
35	8600-8799 Subtotal Other Local Revenues		23,868	22,886	301,281	359,035	156,055	-	156,030	133,588	211,234	160,692	77,206	175,709	(192,058)	1,585,524
36																
37	8900-8998 Transfers In & Other Sources		-	-	-	-	-	-	-	4	-	71,781	-	69,385	74,690	215,860
38																
39	8000-8998 Total Cash Inflows - CY Revenues		\$ 55,729	\$ 179,507	\$ 400,894	\$ 922,949	\$ 174,426	\$ -	\$ 3,258,115	\$ 2,029,006	\$ 407,350	\$ 321,079	\$ 3,134,033	\$ 1,218,429	\$ (273,123)	\$ 11,828,395
40																
41	1000-7998 Cash Outflows - CY Expenditures															
42	1000-3999 Salaries & Benefits															
43	1000-1999 Certificated		\$ 55,894	\$ 60,095	\$ 560,000	\$ 565,435	\$ 566,307	\$ 580,994	\$ -	\$ 659,048	\$ 588,340	\$ 591,839	\$ 590,918	\$ 595,461	\$ 600,994	\$ 6,015,324
44	2000-2999 Classified		96,954	138,461	152,815	160,087	188,995	172,918	-	201,468	179,843	168,108	156,340	170,492	182,601	1,969,082
45	3000-3999 Benefits		51,432	60,795	193,572	194,375	191,244	196,685	-	245,918	250,327	242,061	248,522	271,308	315,718	2,461,958
46	1000-3999 Subtotal Salaries & Benefits		204,279	259,351	906,388	919,897	946,546	950,597	-	1,106,433	1,018,510	1,002,008	995,780	1,037,261	1,099,313	10,446,364
47																
48	4000-7998 Other Expenditures															
49	4000-4999 Supplies		\$ 508	\$ 430,224	\$ 37,680	\$ 93,267	\$ 27,577	\$ 26,425	\$ -	\$ 25,527	\$ 47,269	\$ 54,075	\$ 42,821	\$ 54,525	\$ 110,084	949,982
50	5500-5599 Utilities		(88)	13,810	19,580	24,817	19,108	18,554	-	14,870	24,079	18,977	26,431	15,023	41,201	236,362
51	5000-5999 Other Services (Excl. Utilities)		40,501	119,203	72,275	126,313	45,590	43,712	-	44,586	48,814	68,573	54,494	51,154	78,970	794,184
52	6000-6999 Capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-
52.1	7200-7299 Pass Through Revenues		-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	7000-7998 Transfers Out, Other Uses & Outgo		-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	4000-7998 Subtotal Other Expenditures		40,921	563,237	129,535	244,397	92,274	88,691	-	84,983	120,163	141,625	123,747	120,702	230,254	1,980,528
55																
56	1000-7998 Total Cash Outflows - CY Expenditures		\$ 245,200	\$ 822,588	\$ 1,035,922	\$ 1,164,294	\$ 1,038,820	\$ 1,039,289	\$ -	\$ 1,191,417	\$ 1,138,673	\$ 1,143,633	\$ 1,119,526	\$ 1,157,962	\$ 1,329,567	\$ 12,426,892
57																
58	9111-9499 Assets (Excluding 9110 Cash)															
59	9111-9199 Other Cash Equivalents		\$ -	\$ 2,956	\$ -	\$ -	\$ -	\$ (14)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,942
60	9200-9299 Receivables (Excl. deferrals listed below)	(52,804)	45,240	14,292	-	28,337	-	-	-	7,449	-	-	-	-	-	95,317
61	9200-9299 Deferrals - Principal Apportionment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	9200-9299 Receivables - Lottery		-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	9300-9319 Temporary Loans / Due From		-	-	-	-	-	-	231,845	-	-	-	-	-	-	231,845
66	9320-9499 Other Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-
67																
68	9111-9499 Change in Assets (Excl. 9110 Cash)		\$ (52,804)	\$ 48,195	\$ 14,292	\$ -	\$ 28,337	\$ (14)	\$ -	\$ 7,449	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 330,104
69																
70	9500-9659 Current Liabilities															

6/20/2018 14:09			Beginning	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	Totals up to June 30th
71	9500-9599	Payables	\$ 310,291	\$ (110,581)	\$ 22,085	\$ (18,953)	\$ 67,607	\$ (60,032)	\$ -	\$ 13,427	\$ (13,897)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (100,343)
72	9650-9659	Deferred Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73																	
74	9500-9659	Change in Current Liabilities	\$ 310,291	\$ (110,581)	\$ 22,085	\$ (18,953)	\$ 67,607	\$ (60,032)	\$ -	\$ 13,427	\$ (13,897)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (100,343)
75																	
76	Multiple	Other Activity															
77	9793	Audit Adjustments		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
78	9795	Other Restatements		-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	7999	Expense Suspense		(18,003)	23,016	(8,371)	3,541	(184)	-	-	1,764	-	-	-	-	-	1,764
80	8999	Revenue Suspense		-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	9910	Payroll Suspense		(63,967)	(0)	77,779	90	111	-	1,459	13,775	-	-	-	-	-	29,247
82		Treasury Reconciling Items															-
83																	
84	Multiple	Total Other Activity		\$ (81,970)	\$ 23,016	\$ 69,408	\$ 3,631	\$ (72)	\$ -	\$ 1,459	\$ 15,539	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,011
85																	
86	Ending Balance WITHOUT Borrowing			\$ 1,215,196	\$ 631,507	\$ 46,934	\$ (94,837)	\$ (1,019,349)	\$ (2,058,638)	\$ 1,446,209	\$ 2,292,889	\$ 1,561,566	\$ 739,012	\$ 2,753,519	\$ 2,813,986	\$ 1,211,296	\$ 1,211,296
87																	
89	Multiple	Borrowing Activity															
90	9640	TRAN / TTF Principal Amounts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	8660	TRAN / TTF Premium		-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	5800	TRAN / TTF Issuance Cost & Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	9135 & 9640	TRAN / TTF Repayment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	9600-9619	Temporary Loans / Due To		-	-	-	2,100,000	-	-	(2,100,000)	-	-	-	-	-	-	-
95	9629-9649	Other Liabilities (Excluding TRANs)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
96																	
97	Multiple	Total Borrowing Activity	\$ -	\$ -	\$ -	\$ 2,100,000	\$ -	\$ -	\$ -	\$ (2,100,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98																	
99	9110	Ending Cash Balance		\$ 1,215,196	\$ 631,507	\$ 2,146,934	\$ 2,005,163	\$ 1,080,651	\$ 41,362	\$ 1,446,209	\$ 2,292,889	\$ 1,561,566	\$ 739,012	\$ 2,753,519	\$ 2,813,986	\$ 1,211,296	\$ 1,211,296