

2018-2019 BUDGET ADOPTION GATEWAY UNIFIEDED SCHOOL DISTRICT



PUBLIC HEARING JUNE 20, 2018

CERTIFIED JUNE 27, 2018

Providing Excellence in Learning: Every Student, Every Day



GATEWAY UNIFIED SCHOOL DISTRICT

2018-2019 PRELIMINARY BUDGET

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**GATEWAY UNIFIED SCHOOL DISTRICT
BUDGET ASSUMPTIONS
June 27, 2018**

The annual budget is a planning document which translates educational policy into sound instructional programs through the allocation of financial resources. This Budget Adoption document reflects expected revenues and planned expenditures for the 2018-2019 school year. The adoption of the 2018-2019 Preliminary Budget is required by June 30, 2018. Prior to the adoption of this budget, the Board conducted a public budget hearing on June 20, 2018. This is in accordance with state prescribed procedures for single budget adoption, which requires that the budget be adopted and submitted to the County Office of Education on state required forms by June 30th.

The Preliminary Budget is presented based on the Governor's May 2018 Revise where he revised his economic projections for both the current year and next, with the updated 2018-19 COLA of 3.7% from the State of California Adopted Budget.

REVENUES

The LCFF COLA is 3.7% with GAP Funding of 100%. The District ADA is projected to continue to decline, therefore, funding is based on prior year ADA OF 2151.6; a decrease of 7.26. The LCFF funded dollars are projected at \$23,018,635; \$1,483,328 more than received in 2017-18. Funding rates are estimates based on the state economic growth continuing. A portion of the LCFF revenue is generated from the unduplicated count of low income, English learner and foster youth students. Known as Supplemental and Concentration Grants, these funds need to be used to improve or increase services for the targeted students. While the estimated LCFF revenue for the District is projected to increase \$1,483,328, the LCAP percentage to Increase or Improve Services for the targeted students is increasing \$763,158, leaving only \$720,170 for the general operations of the District. This \$720,170 has to cover projected operating cost increases, such as STRS and PERS increases of \$329,774, step and column of \$196,872, a retirement incentive for Certificated retirees, which will be approximately \$97,000 with employer paid statutory benefits, the \$295,066 transfer to Fund 20 to set aside current year retirees District paid health and welfare benefits, along with other increases in the cost of operations, such as water, gas, and electricity. The District will need to plan expenditures carefully to avoid adding to the structural deficit while also complying with the LCAP Percentage to Increase or Improve Services expenditure requirement.

Federal Revenue is projected to be \$2,433,643; a decrease of \$121,351, mainly due to a projected decrease in deferred revenue. Forest Reserve is budgeted at \$83,500.

Other State Revenue is projected at \$3,407,223; a combined increase of \$522,142. The majority of the projected increase is \$76,640 STRS on Behalf, \$804,878 bus grant, \$147,283 CTEIG grant deferred revenue, and a decrease of (\$526,894) in California Clean Energy grant funds, \$5,000 in one-time Mandate Claim revenue (the district received \$315,000 in 2017-18, and is projecting \$320,000 in 2018-19), and approximately \$12,000 in unrestricted lottery.

Other Local Revenue is projected to be \$3,540,169; a reduction of (\$661,958). The reduction is mainly comprised of (\$65,140) in lease income, (\$80,096) for shared Psychologist services, (\$12,000) for used IPAD sales, (\$257,746) California Clean Energy reimbursement from Rocky Point Charter School, (\$126,759) First Five GAPS grant, (\$15,000) First Five Ready for K grant, (\$103,000) in SELPA funding.

Total General Fund Revenues (including GREAT) are projected to be \$32,651,744; an increase of \$1,423,154.

EXPENDITURES

Certificated salaries are projected at \$11,411,774; a decrease of \$757,890. The savings are based on a Human Resources Department restructure and the reduction of 7.0 Certificated FTE through attrition.

Classified salaries are projected at \$6,375,466; a net increase of \$157,519. The increase is comprised of \$71,688 step and column costs, a negotiated extra holiday, \$25,000, and overtime and extra time for bus drivers increased \$26,000 to reflect actual expenditures. The Human Resources Department has been restructured, which resulted in a projected \$70,500 increase in Confidential salaries (with a decrease in Certificated). These increases combined with a decrease in FTE result in a net increase.

Employee benefits are projected at \$7,785,593; an increase of \$234,578. Even with the above salary reductions, the increase in STRS and PERS rates outpaces the savings. The STRS rate was 14.43% in 2017-18 and is 16.28% in 2018-19. The PERS rate was 15.531% in 2017-18 and is 18.062% in 2018-19. The projected cost of STRS and PERS has increased approximately \$406,414 over prior year, \$76,640 of the increase is the District's STRS on Behalf contribution, and \$329,774 of the increase is the District contribution to employee pensions.

Books and supplies are budgeted at \$1,850,675; an increase of \$235,693. The increase in the supply budget is reflective of the increase in LCAP funding.

Services and other operating expenses are projected to be \$5,128,643; an increase of \$200,740. The increase is mainly due to increase in LCAP funding and adding the contracted School Resource Officer.

Capital Outlay is projected to be \$1,193,888; an increase of \$268,974.

Other Outgo is projected to be \$66,096, a decrease of (\$71,259). Of this decrease, (\$42,305) is for SCOE Special Education transportation and (\$43,719) is a lease payment.

Direct Support/Indirect Costs are projected to be (\$68,855). This is the indirect from the Cafeteria Fund.

Interfund Transfers In are \$252,074. This is a transfer from Fund 20, Special Reserve Fund for Retiree Benefits. This reflects the District cost of retiree health benefits for the 2018-19 fiscal year.

Transfers Out are budgeted at \$426,841; an increase of \$44,293. This is the projected encroachment for the Cafeteria Fund.

The Beginning Balance is projected to be \$7,270,351; a decrease of (\$2,627,475) (2017-18's projected deficit).

The Ending Balance is projected to be \$5,751,974, a decrease of (\$1,518,377).

The District Preliminary Budget includes deficit spending (expenditures exceed revenues) in the amount of (\$1,518,377). There are many unpredictable factors which affect revenue and expenditures. Because of that, the district based the budget on assumptions, the best information available at the time the budget is prepared. The Adopted Budget should be considered a "financial snapshot" on the date it is adopted by the Board of Trustees.



OTHER FUNDS

Cafeteria Fund: The beginning balance is budgeted at \$53,137 and it is projected to end the year with \$67,152. The General Fund is expected to make a contribution of \$131,775.

Special Reserve Fund: The beginning balance is \$339,222 and the ending balance is projected to be \$383,317. A transfer of \$252,074 to the General Fund is budgeted to cover the cost of retiree benefits, and a \$295,066 transfer in from the General Fund is budgeted to cover future liability for current retirees.

Bond Construction Fund: The beginning balance is \$1,706,001 and the ending balance is budgeted to be \$1,062,730. The mass notification/communication system is budgeted to be expended in this fund.

County School Facilities Fund (Developer Fee): The beginning balance is \$352,604 and the ending balance is projected to be \$525,890.

Special Reserve for Capital Outlay Fund: The beginning balance is \$2,237 and the ending balance is projected to be \$2,261.

Bond Fund: Fund 51 beginning balance is \$1,507,889 and the ending balance budget is \$1,554,889. Fund 52 beginning balance is \$770,617 and the ending balance budget is \$716,536. The combined ending balance is projected at \$2,271,425. The revenue in these funds comes through tax collections at the County level and proceeds are used to pay District bond debt.

**GATEWAY UNIFIED SCHOOL DISTRICT
MULTI-YEAR PROJECTION ASSUMPTIONS
June 20, 2018**

2019-20

Income:

The LCFF is based on prior year ADA of 2117.91. Used 2.57% COLA, 100% GAP and 73.55% for unduplicated count. Funding increase of \$253,174.

Federal income decreased \$56,688; which was deferred income for Title I & II.

State income decreased \$1,399,114; (\$321,150) is one-time Mandate Claim revenue, (\$804,878) is the bus grant, (\$19,158) is Lottery revenue, and (\$3,144) is deferred revenue for the American Indian Grant.

Local income increased \$54,685. As GREAT Partnership expenditures increase, so does the revenue. Transfers In increased \$60,988 to pay retiree health and welfare costs.

Expenditures:

Include cost of step and column.

Savings from eight certificated retiree replacements

Savings from a reduction of classified (1.0) FTE

Increased STRS rate from 16.28% to 18.13% and PERS from 18.062% to 20.8%

Eliminated expenses for above programs

Budgeted contribution to the Ongoing and Major Maintenance Account (\$122,344)

Took out other one-time expenditures

2020-21

Income:

The LCFF is based on prior year ADA of 2108.72. Used 2.67% COLA, 100% GAP and 72.96% unduplicated percentage. Funding increased \$424,945.

Federal funding increased \$17,024 due to Title I and II deferred revenue. State funding decreased (\$1,996). Local funding increased \$38,776.

Expenditures:

Include cost of step and column. STRS increased to 19.10% and PERS 23.5%.

Savings from a reduction of classified (1.0) FTE

Budgeted contribution to the Ongoing and Major Maintenance Account (\$81,566))

Reduced supplies \$14,000, and Services (\$30,132).

GATEWAY UNIFIED SCHOOL DISTRICT

2018-19 BUDGET ADOPTION GENERAL FUND BUDGET SUMMARY June 27, 2018

	2017-18 THIRD INTERIM BUDGET	2018-19 BUDGET ADOPTION
Funded Average Daily Attendance (ADA)	2152.61	2151.60
REVENUES		
LCFF	21,499,993	23,018,635
Federal Revenues	2,554,994	2,433,643
Other State Revenues	2,885,081	3,407,223
Other Local Revenues	4,202,127	3,540,169
TOTAL REVENUES	31,142,195	32,399,670
EXPENDITURES		
Certificated Salaries	12,169,664	11,411,774
Classified Salaries	6,217,947	6,375,466
STRS	2,617,781	2,816,039
PERS	929,947	1,138,103
Other Employee Benefits	4,003,287	3,831,451
Books and Supplies	1,614,982	1,850,675
Services, Other Operating Exp	4,927,903	5,128,643
Capital Outlay	924,914	1,193,888
Other Outgo	137,355	66,096
Transfer of Indirect/Direct Support	(70,263)	(68,855)
TOTAL EXPENDITURES	33,473,517	33,743,280
EXCESS (DEFICIENCY) OF		
REVENUES	(2,331,322)	(1,343,610)
OTHER FINANCING SOURCES IN	86,395	252,074
OTHER FINANCING SOURCES OUT	(382,548)	(426,841)
NET INCREASE(DECREASE) IN		
FUND BALANCE	(2,627,475)	(1,518,377)
BEGINNING BALANCE	9,897,826	7,270,351
ENDING FUND BALANCE	7,270,351	5,751,974

Components of Ending Fund Balance		
Revolving Cash/Prepays	11,900	11,900
Economic Uncertainties	4,766,717	3,501,019
Board Designated/Assigned	1,863,980	1,751,557
Designated Unrealized Gains		
Restricted	627,754	487,498
Undesignated	0	0

GATEWAY UNIFIED SCHOOL DISTRICT
2018-2019 BUDGET ADOPTION REVENUE DETAIL
June 27, 2018

OBJECT	RESOURCE	DESCRIPTION	PROJECTION
REVENUE LIMIT: 8010-8099			
8011	0000	LCFF	11,305,992
8012	1400	Education Protection Account	2,357,171
8021	0000	Home Owners Exemption	158,445
8022	0000	Timber Yield Tax	44,683
8041	0000	Secured Roll Taxes	10,531,816
8042	0000	Unsecured Roll	460,401
8043	0000	Prior Year Taxes	4,206
8044	0000	Supplemental Taxes	67,830
8045	0000	ERAF	(360,368)
8047	0000	RDA Funds -Tax Portion	173,442
8096	0000	Transfers to Charter Schools In-lieu Taxes	(1,724,983)
SUBTOTAL			23,018,635
FEDERAL: 8100-8299			
8181	3310	Special Ed: IDEA Part B (Formerly PL-94-142)	625,767
8181	3315	Special Ed: IDEA Preschool Non-RIS	139,900
8290	104	Forest Reserve Funds	83,500
8290	3010	Title I	1,241,100
8290	3550	Voc & Applied Secondary	39,003
8290	4035	Title II Part A Teacher Quality	172,682
8290	4510	Indian Education	46,691
8290	5640	Medi-Cal	85,000
SUBTOTAL			2,433,643
STATE: 8300-8599			
8550	0809	Mandated Costs	404,006
8560	1100	Lottery - Unrestricted	321,841
8560	6300	Lottery - Restricted	105,858
8590	0121	Testing Fees	3,500
8590	6010	After School Lrng & Safe Neighborhoods (ASES)	435,708
8590	6387	CTE Grant	251,159
8590	7010	Ag Grant	15,465
8590	7210	American Indian Early Childhood Education	47,660
7236	8590	Electric Bus Grant	804,878
8590	7690	STRS On-Behalf	1,017,148
SUBTOTAL			3,407,223

**GATEWAY UNIFIED SCHOOL DISTRICT
2018-2019 BUDGET ADOPTION REVENUE DETAIL
June 27, 2018**

OBJECT	RESOURCE	DESCRIPTION	PROJECTION
LOCAL REVENUE: 8600-8799			
8625	0810	Redevelopment Funds	263,571
8639	0070	Athletics	17,850
8650	0000-0954	Lease Income	89,658
8660	0000	Interest Income	50,000
8677	0000	Other Local Income	90,762
8677	9010	GREAT Partnership	1,915,314
8699	0000	Other Local Income	35,225
8699	9073-9089	CVHS Athletics	68,550
8699	9105	Site Specific	57,729
8792	6500	Special Ed Apportionment from SCOE	951,510
<i>SUBTOTAL</i>			<i>3,540,169</i>

	A	B	C	D	E	F	G	H	I	J	K	L
1		2017-18 THIRD INTERIM TO 2018-19 BUDGET ADOPTION COMPARISON										
2		June 27, 2018										
3		Gateway Unified School District										
4												
5				2017-18 Third Interim			2018-19 Budget Adoption			Changes		
6				Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
7												
8												
9												
10		REVENUES	Object									
11		LCFF Revenue Sources	8010 - 8099	21,499,993		21,499,993	23,018,635		23,018,635	1,518,642	0	1,518,642
12		Federal Revenues	8100 - 8299	83,555	2,471,439	2,554,994	83,500	2,350,143	2,433,643	(55)	(121,296)	(121,351)
13		Other State Revenues	8300 - 8599	715,266	2,169,815	2,885,081	729,347	2,677,876	3,407,223	14,081	508,061	522,142
14		Other Local Revenues	8600 - 8799	861,767	3,340,360	4,202,127	612,912	2,927,257	3,540,169	(248,855)	(413,103)	(661,958)
15		Interfund Transfers In	8910 - 8929	80,869	5,526	86,395	246,952	5,122	252,074	166,083	(404)	165,679
16		Other Sources	8930 - 8979		0	0	0	0	0	0	0	0
17		Contributions	8980 - 8999	(4,253,152)	4,253,152	0	(4,423,411)	4,423,411	0	(170,259)	170,259	0
18		TOTAL REVENUES		18,988,298	12,240,292	31,228,590	20,267,935	12,383,809	32,651,744	1,279,637	143,517	1,423,154
19												
20		EXPENDITURES	Object									
21		Certificated Salaries	1000 - 1999	9,039,612	3,130,052	12,169,664	8,661,239	2,750,535	11,411,774	(378,373)	(379,517)	(757,890)
22		Classified Salaries	2000 - 2999	3,676,744	2,541,203	6,217,947	3,722,804	2,652,662	6,375,466	46,060	111,459	157,519
23		STRS	3101-3102	1,258,391	1,359,390	2,617,781	1,378,815	1,437,224	2,816,039	120,424	77,834	198,258
24		PERS	3201-3202	538,491	391,456	929,947	667,020	471,083	1,138,103	128,529	79,627	208,156
25		Other Employee Benefits	3300 - 3999	2,917,047	1,086,240	4,003,287	2,806,757	1,024,694	3,831,451	(110,290)	(61,546)	(171,836)
26		Total Employee Benefits		4,713,929	2,837,086	7,551,015	4,852,592	2,933,001	7,785,593	138,663	95,915	234,578
27		Total Salary and Benefits		17,430,285	8,508,341	25,938,626	17,236,635	8,336,198	25,572,833	(193,650)	(172,143)	(365,793)
28		Books and Supplies	4000 - 4999	963,876	651,106	1,614,982	1,094,407	756,268	1,850,675	130,531	105,162	235,693
29		Services, Other Operating Expenses	5000 - 5999	2,527,340	2,400,563	4,927,903	2,751,140	2,377,503	5,128,643	223,800	(23,060)	200,740
30		Capital Outlay	6000 - 6599	0	924,914	924,914	359,010	834,878	1,193,888	359,010	(90,036)	268,974
31		Other Outgo	7100 - 7499	67,510	69,845	137,355	23,791	42,305	66,096	(43,719)	(27,540)	(71,259)
32		Direct Support / Indirect Costs	7300 - 7399	(282,669)	212,406	(70,263)	(245,768)	176,913	(68,855)	36,901	(35,493)	1,408
33		Interfund Transfers Out	7610 - 7629	382,548	0	382,548	426,841	0	426,841	44,293	0	44,293
34		Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0
35		TOTAL EXPENDITURES		21,088,890	12,767,175	33,856,065	21,646,056	12,524,065	34,170,121	557,166	(243,110)	314,056
36												
37		NET INCREASE/DECREASE IN FUND BALANCE		(2,100,592)	(526,883)	(2,627,475)	(1,378,121)	(140,256)	(1,518,377)	722,471	386,627	1,109,098
38												
39		BEGINNING BALANCE		8,743,189	1,154,637	9,897,826	6,642,597	627,754	7,270,351	(2,100,592)	(526,883)	(2,627,475)
40		Audit Adjustment		0	0	0	0	0	0	0	0	0
41		ENDING BALANCE		6,642,597	627,754	7,270,351	5,264,476	487,498	5,751,974	(1,378,121)	(140,256)	(1,518,377)
42												
43		Components of Ending Fund Balance										
44		Reserved Rev Cash/GAINS/Stores		11,900	-	11,900	11,900	-	11,900	-	-	-
45		Economic Uncertainty		3,969,278	-	3,969,278	3,501,019	-	3,501,019	(468,259)	-	(468,259)
46		Board Designated/Assigned		2,661,419	-	2,661,419	1,751,557	-	1,751,557	(909,862)	-	(909,862)
47		Restricted		-	627,754	627,754	-	487,498	487,498	-	(140,256)	(140,256)
48		Undesignated			-	-	-	-	-	-	-	-
49		Total Ending Fund Balance		6,642,597	627,754	7,270,351	5,264,476	487,498	5,751,974	(1,378,121)	(140,256)	(1,518,377)
50												
51		Economic Uncertainty		11.72%			10.25%					
52												
53		Funded LCFF ADA		2145.00			2141.66			-3.34		
54		District Funded County Progream ADA		9.94			9.94			0.00		
55		Projected/Funded LCFF ADA		2154.94			2151.60			-3.34		

**GATEWAY UNIFIED SCHOOL DISTRICT
2018-2019 ENDING FUND BALANCE COMPARISON
June 27, 2018**

	2017-18 THIRD INTERIM BUDGET	2018-19 BUDGET ADOPTION
REVOLVING CASH/STORES/PREPAIDS	11,900	11,900
UNREALIZED GAINS	0	0
ECONOMIC UNCERTAINTY	4,766,717	3,501,019
RESTRICTED		
Medi-Cal	274,627	306,230
Lottery - Restricted	210,570	98,428
Gen Ed Site Specific	106,897	82,840
College Readiness Block Grant	35,660	0
TOTAL RESTRICTED	627,754	487,498
Unrestricted		
LCAP	0	0
Deferred Maintenance	104,289	104,289
Mandated Costs		
Forest Reserve - Replacement Equipment		
Lottery - Unrestricted	260,842	285,618
Technology Infrastructure	109,608	79,838
MediCal Administrative Activities	107,767	60,172
MediCal BackCasting Set Aside	0	0
RDA Funds	1,232,307	1,159,838
Student Sports	31,577	40,305
Student Programs	17,590	21,497
TOTAL UNRESTRICTED	1,863,980	1,751,557
UNDESIGNATED/UNAPPROPRIATED	0	0
TOTAL ENDING BALANCE	7,270,351	5,751,974

District	Gateway Unified School District
Budget Period	2018-19 Budget Adoption

SB858, chaptered on June 20, 2104, imposes new requirements for budgets beginning with 2015/16. As stated in Ed Code 42127(a)(2)(B), the governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties adopted by the state board, shall, in conjunction with the public hearing to adopt the budget, provide all of the following for public review and discussion:

1. The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
2. The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
3. A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties.

The governing board of a school district shall include this required information in its budgetary submission each time it files an adopted or revised budget with the county superintendent of schools.

The attached schedule provides the required disclosure for the District for this budget period.

**Adopted Budget
2018-19 Budget Attachment
Balances Above Minimum Reserve Requirements**

Reasons for Assigned and Unassigned Ending Fund Balances Above the 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 above the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances				
Objects 9780/9789/9790				
Form	Fund	2018-19	2019-20	2020-21
01	General Fund/County School Service Fund	\$5,252,576.00	\$4,166,416.00	\$3,287,559.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	\$0.00	\$0.00
Total Assigned and Unassigned Ending Fund Balances		\$5,252,576.00	\$4,166,416.00	\$3,287,559.00
District Standard Reserve Level		3%	3%	3%
Less District Minimum Reserve for Economic Uncertainties		\$1,025,103.63	\$979,147.29	\$984,214.56
Remaining Balance to Substantiate Need		\$4,227,472.37	\$3,187,268.71	\$2,303,344.44

Reasons for Fund Balances Above the Minimum Reserve for Economic Uncertainties					
Form	Fund	Description of Need	2018-19	2019-20	2020-21
01	General Fund/County School Service Fund	Redevelopment Agency Funds (specific use)	\$1,159,838.00	\$1,419,908.00	\$1,679,978.00
01	General Fund/County School Service Fund	Deferred Maintenance	\$104,289.00	\$104,289.00	\$104,289.00
01	General Fund/County School Service Fund	Technology Infrastructure	\$79,838.00	\$79,838.00	\$79,838.00
01	General Fund/County School Service Fund	MediCal Administrative Activities	\$60,172.00	\$42,501.00	\$31,310.00
01	General Fund/County School Service Fund	Student Programs: fundraising	\$21,497.00	\$19,962.00	\$19,877.00
01	General Fund/County School Service Fund	Student Sports: fundraising	\$40,305.00	\$38,041.00	\$36,678.00
01	General Fund/County School Service Fund	Board Fund Balance Policy requiring available reserves of 17% of General Fund Expenditures	\$2,761,533.37	\$1,482,729.71	\$351,374.44
17	Special Reserve Fund for Other Than Capital Outlay Projects				
Insert Lines above as needed					
Total of Substantiated Needs			\$4,227,472.37	\$3,187,268.71	\$2,303,344.44

Remaining Unsubstantiated Balance	\$0.00	\$0.00	\$0.00
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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.

**2018-19 BUDGET ADOPTION
MULTI-YEAR PROJECTION
Gateway Unified School District**

		2018-19 Budget Adoption			2019-20 Projected			2020-21 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES	Object									
LCFF Revenue Sources	8010 - 8099	23,018,635	-	23,018,635	23,271,809	-	23,271,809	23,696,754	-	23,696,754
Federal Revenues	8100 - 8299	83,500	2,350,143	2,433,643	-	2,376,955	2,376,955	-	2,393,979	2,393,979
Other State Revenues	8300 - 8599	729,347	2,677,876	3,407,223	393,937	1,614,172	2,008,109	392,577	1,613,536	2,006,113
Other Local Revenues	8600 - 8799	612,912	2,927,257	3,540,169	611,779	2,977,953	3,589,732	611,789	3,019,280	3,631,069
Interfund Transfers In	8910 - 8929	246,952	5,122	252,074	307,940	5,122	313,062	199,275	2,561	201,836
Other Sources	8930 - 8979	-	-	-	-	-	-	-	-	-
Contributions	8980 - 8999	(4,423,411)	4,423,411	-	(4,410,298)	4,410,298	-	(4,420,609)	4,420,609	-
TOTAL REVENUES		20,267,935	12,383,809	32,651,744	20,175,167	11,384,500	31,559,667	20,479,786	11,449,965	31,929,751
EXPENDITURES	Object									
Certificated Salaries	1000 - 1999	8,661,239	2,750,535	11,411,774	8,454,689	2,793,888	11,248,577	8,553,784	2,823,537	11,377,321
Classified Salaries	2000 - 2999	3,722,804	2,652,662	6,375,466	3,754,724	2,657,969	6,412,693	3,785,742	2,614,224	6,399,966
STRS	3101-3102	1,378,815	1,437,224	2,816,039	1,498,275	1,493,081	2,991,356	1,597,369	1,524,201	3,121,570
PERS	3201-3202	667,020	471,083	1,138,103	775,167	543,508	1,318,675	882,993	603,772	1,486,765
Other Employee Benefits	3300-3999	2,806,757	1,024,694	3,831,451	2,857,397	1,023,700	3,881,097	2,755,142	1,009,246	3,764,388
Total Employee Benefits		4,852,592	2,933,001	7,785,593	5,130,839	3,060,289	8,191,128	5,235,504	3,137,219	8,372,723
Total Salary and Benefits		17,236,635	8,336,198	25,572,833	17,340,252	8,512,146	25,852,398	17,575,030	8,574,980	26,150,010
Books and Supplies	4000 - 4999	1,094,407	756,268	1,850,675	1,060,297	417,637	1,477,934	1,052,000	411,758	1,463,758
Services, Other Operating Expenses	5000 - 5999	2,751,140	2,377,503	5,128,643	2,753,581	2,224,487	4,978,068	2,711,089	2,236,847	4,947,936
Capital Outlay	6000 - 6599	359,010	834,878	1,193,888	-	-	-	-	-	-
Other Outgo	7100 - 7499	23,791	42,305	66,096	10,000	42,305	52,305	10,000	42,305	52,305
Direct Support / Indirect Costs	7300 - 7399	(245,768)	176,913	(68,855)	(250,595)	180,341	(70,254)	(254,051)	182,619	(71,432)
Interfund Transfers Out	7610 - 7629	426,841	-	426,841	347,792	-	347,792	264,575	-	264,575
Other Uses	7630 - 7699	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		21,646,056	12,524,065	34,170,121	21,261,327	11,376,916	32,638,243	21,358,643	11,448,509	32,807,152
NET INCREASE/DECREASE IN FUND BALANCE		(1,378,121)	(140,256)	(1,518,377)	(1,086,160)	7,584	(1,078,576)	(878,857)	1,456	(877,401)
BEGINNING BALANCE		6,642,597	627,754	7,270,351	5,264,476	487,498	5,751,974	4,178,316	495,082	4,673,398
Audit Adjustment		-	-	-	-	-	-	-	-	-
ENDING BALANCE		5,264,476	487,498	5,751,974	4,178,316	495,082	4,673,398	3,299,459	496,538	3,795,997

Components of Ending Fund Balance

Reserved Rev Cash/GAINS/Stores	11,900	-	11,900	11,900	-	11,900	11,900	-	11,900
Economic Uncertainty	3,501,019	-	3,501,019	2,159,538	-	2,159,538	1,017,871	-	1,017,871
Board Designated/Assigned	1,751,557	-	1,751,557	2,006,878	-	2,006,878	2,269,688	-	2,269,688
Restricted	-	487,498	487,498	-	495,082	495,082	-	496,538	496,538
Undesignated	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance	5,264,476	487,498	5,751,974	4,178,316	495,082	4,673,398	3,299,459	496,538	3,795,997

ECONOMIC UNCERTAINTY

Funded LCFF ADA (Projected)
District Funded County Program ADA
Total Projected Funded LCFF ADA

10.2%
2141.66
9.94
2151.60

6.6%
2107.97
9.94
2117.91

3.1%
2079.24
-28.73
9.94
2089.18

The calculation for Economic Uncertainty percentage is the Economic Uncertainty, in this case \$3,501,019, divided by Total General fund expenditures, \$34,170,121, which is 10.2%.

**GATEWAY UNIFIED SCHOOL DISTRICT
BOARD ACTION
June 27, 2018**

The District Board of Education shall certify in writing that the Adopted 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, and it includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties.

In certifying the 2018-2019 Budget Adoption Report, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

ACTION REQUESTED:

It is recommended that the Board certify the 2018-2019 Budget Adoption Report.

			2017-18 Estimated Actuals			2018-19 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		21,499,993.00	0.00	21,499,993.00	23,018,635.00	0.00	23,018,635.00	7.1%
2) Federal Revenue	8100-8299		83,555.00	2,471,439.00	2,554,994.00	83,500.00	2,350,143.00	2,433,643.00	-4.7%
3) Other State Revenue	8300-8599		715,266.00	2,169,815.00	2,885,081.00	729,347.00	2,677,876.00	3,407,223.00	18.1%
4) Other Local Revenue	8600-8799		861,767.00	3,340,360.00	4,202,127.00	612,912.00	2,927,257.00	3,540,169.00	-15.8%
5) TOTAL, REVENUES			23,160,581.00	7,981,614.00	31,142,195.00	24,444,394.00	7,955,276.00	32,399,670.00	4.0%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		9,039,612.00	3,130,052.00	12,169,664.00	8,661,239.00	2,750,535.00	11,411,774.00	-6.2%
2) Classified Salaries	2000-2999		3,676,744.00	2,541,203.00	6,217,947.00	3,722,804.00	2,652,662.00	6,375,466.00	2.5%
3) Employee Benefits	3000-3999		4,713,929.00	2,837,086.00	7,551,015.00	4,852,592.00	2,933,001.00	7,785,593.00	3.1%
4) Books and Supplies	4000-4999		963,876.00	651,106.00	1,614,982.00	1,094,407.00	756,268.00	1,850,675.00	14.6%
5) Services and Other Operating Expenditures	5000-5999		2,527,340.00	2,400,563.00	4,927,903.00	2,751,140.00	2,377,503.00	5,128,643.00	4.1%
6) Capital Outlay	6000-6999		0.00	924,914.00	924,914.00	359,010.00	834,878.00	1,193,888.00	29.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		67,510.00	69,845.00	137,355.00	23,791.00	42,305.00	66,096.00	-51.9%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(282,669.00)	212,406.00	(70,263.00)	(245,768.00)	176,913.00	(68,855.00)	-2.0%
9) TOTAL, EXPENDITURES			20,706,342.00	12,767,175.00	33,473,517.00	21,219,215.00	12,524,065.00	33,743,280.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			2,454,239.00	(4,785,561.00)	(2,331,322.00)	3,225,179.00	(4,568,789.00)	(1,343,610.00)	-42.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		80,869.00	5,526.00	86,395.00	246,952.00	5,122.00	252,074.00	191.8%
b) Transfers Out	7600-7629		382,548.00	0.00	382,548.00	426,841.00	0.00	426,841.00	11.6%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(4,253,152.00)	4,253,152.00	0.00	(4,423,411.00)	4,423,411.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,554,831.00)	4,258,678.00	(296,153.00)	(4,603,300.00)	4,428,533.00	(174,767.00)	-41.0%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,100,592.00)	(526,883.00)	(2,627,475.00)	(1,378,121.00)	(140,256.00)	(1,518,377.00)	-42.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,743,189.00	1,154,637.00	9,897,826.00	6,642,597.00	627,754.00	7,270,351.00	-26.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,743,189.00	1,154,637.00	9,897,826.00	6,642,597.00	627,754.00	7,270,351.00	-26.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,743,189.00	1,154,637.00	9,897,826.00	6,642,597.00	627,754.00	7,270,351.00	-26.5%
2) Ending Balance, June 30 (E + F1e)			6,642,597.00	627,754.00	7,270,351.00	5,264,476.00	487,498.00	5,751,974.00	-20.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	11,900.00	0.00	11,900.00	11,900.00	0.00	11,900.00	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	627,754.00	627,754.00	0.00	487,498.00	487,498.00	-22.3%
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	1,863,980.00	0.00	1,863,980.00	1,751,557.00	0.00	1,751,557.00	-6.0%
Deferred Maintenance	0000	9780				104,289.00		104,289.00	
Technology Infrastructure	0000	9780				79,838.00		79,838.00	
MediCal Administrative Activities	0000	9780				60,172.00		60,172.00	
Redevelopment Agency Funds	0000	9780				1,159,838.00		1,159,838.00	
Student Sports	0000	9780				40,305.00		40,305.00	
Student Programs	0000	9780				21,497.00		21,497.00	
Deferred Maintenance	0000	9780	104,289.00		104,289.00				
Technology Infrastructure	0000	9780	109,608.00		109,608.00				
MediCal Administrative Activities	0000	9780	107,767.00		107,767.00				
Redevelopment Agency Funds	0000	9780	1,232,307.00		1,232,307.00				
Student Sports	0000	9780	31,577.00		31,577.00				
Student Programs	0000	9780	17,590.00		17,590.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,766,717.00	0.00	4,766,717.00	3,501,019.00	0.00	3,501,019.00	-26.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	9,777,622.00	0.00	9,777,622.00	11,305,992.00	0.00	11,305,992.00	15.6%
Education Protection Account State Aid - Current Year		8012	558,719.00	0.00	558,719.00	2,357,171.00	0.00	2,357,171.00	321.9%
State Aid - Prior Years		8019	3,417.00	0.00	3,417.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	158,488.00	0.00	158,488.00	158,445.00	0.00	158,445.00	0.0%
Timber Yield Tax		8022	44,683.00	0.00	44,683.00	44,683.00	0.00	44,683.00	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	10,367,750.00	0.00	10,367,750.00	10,531,816.00	0.00	10,531,816.00	1.6%
Unsecured Roll Taxes		8042	460,401.00	0.00	460,401.00	460,401.00	0.00	460,401.00	0.0%
Prior Years' Taxes		8043	19,184.00	0.00	19,184.00	4,206.00	0.00	4,206.00	-78.1%
Supplemental Taxes		8044	67,830.00	0.00	67,830.00	67,830.00	0.00	67,830.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(360,368.00)	0.00	(360,368.00)	(360,368.00)	0.00	(360,368.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,102,190.00	0.00	2,102,190.00	173,442.00	0.00	173,442.00	-91.7%
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			23,199,916.00	0.00	23,199,916.00	24,743,618.00	0.00	24,743,618.00	6.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,699,923.00)	0.00	(1,699,923.00)	(1,724,983.00)	0.00	(1,724,983.00)	1.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			21,499,993.00	0.00	21,499,993.00	23,018,635.00	0.00	23,018,635.00	7.1%
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	528,087.00	528,087.00	0.00	625,767.00	625,767.00	18.5%
Special Education Discretionary Grants		8182	0.00	139,900.00	139,900.00	0.00	139,900.00	139,900.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	83,555.00	0.00	83,555.00	83,500.00	0.00	83,500.00	-0.1%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,448,939.00	1,448,939.00		1,241,100.00	1,241,100.00	-14.3%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		192,476.00	192,476.00		172,682.00	172,682.00	-10.3%
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%
	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%
Other NCLB / Every Student Succeeds Act		8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		40,261.00	40,261.00		39,003.00	39,003.00	-3.1%
All Other Federal Revenue	All Other	8290	0.00	121,776.00	121,776.00	0.00	131,691.00	131,691.00	8.1%
TOTAL, FEDERAL REVENUE			83,555.00	2,471,439.00	2,554,994.00	83,500.00	2,350,143.00	2,433,643.00	-4.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	398,563.00	0.00	398,563.00	404,006.00	0.00	404,006.00	1.4%
Lottery - Unrestricted and Instructional Materials		8560	311,035.00	102,848.00	413,883.00	321,841.00	105,858.00	427,699.00	3.3%
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		435,708.00	435,708.00		435,708.00	435,708.00	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		526,894.00	526,894.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		103,876.00	103,876.00		251,159.00	251,159.00	141.8%
American Indian Early Childhood Education	7210	8590		44,516.00	44,516.00		47,660.00	47,660.00	7.1%
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	5,668.00	955,973.00	961,641.00	3,500.00	1,837,491.00	1,840,991.00	91.4%
TOTAL, OTHER STATE REVENUE			715,266.00	2,169,815.00	2,885,081.00	729,347.00	2,677,876.00	3,407,223.00	18.1%

			2017-18 Estimated Actuals			2018-19 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	263,571.00	0.00	263,571.00	263,571.00	0.00	263,571.00	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	21,347.00	0.00	21,347.00	17,850.00	0.00	17,850.00	-16.4%
Leases and Rentals		8650	154,798.00	0.00	154,798.00	89,658.00	0.00	89,658.00	-42.1%
Interest		8660	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	170,789.00	1,822,707.00	1,993,496.00	90,708.00	1,915,368.00	2,006,076.00	0.6%
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	201,262.00	463,132.00	664,394.00	101,125.00	60,379.00	161,504.00	-75.7%
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		1,054,521.00	1,054,521.00		951,510.00	951,510.00	-9.8%
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			861,767.00	3,340,360.00	4,202,127.00	612,912.00	2,927,257.00	3,540,169.00	-15.8%
TOTAL REVENUES			23,160,581.00	7,981,614.00	31,142,195.00	24,444,394.00	7,955,276.00	32,399,670.00	4.0%

			2017-18 Estimated Actuals			2018-19 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	7,094,851.00	2,708,561.00	9,803,412.00	6,832,119.00	2,441,442.00	9,273,561.00	-5.4%
Certificated Pupil Support Salaries		1200	747,620.00	118,319.00	865,939.00	778,297.00	2,000.00	780,297.00	-9.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,058,499.00	70,216.00	1,128,715.00	1,038,406.00	69,571.00	1,107,977.00	-1.8%
Other Certificated Salaries		1900	138,642.00	232,956.00	371,598.00	12,417.00	237,522.00	249,939.00	-32.7%
TOTAL, CERTIFICATED SALARIES			9,039,612.00	3,130,052.00	12,169,664.00	8,661,239.00	2,750,535.00	11,411,774.00	-6.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	617,582.00	1,910,985.00	2,528,567.00	590,080.00	2,037,843.00	2,627,923.00	3.9%
Classified Support Salaries		2200	1,157,377.00	339,179.00	1,496,556.00	1,205,170.00	323,890.00	1,529,060.00	2.2%
Classified Supervisors' and Administrators' Salaries		2300	478,182.00	101,299.00	579,481.00	561,038.00	105,030.00	666,068.00	14.9%
Clerical, Technical and Office Salaries		2400	1,102,287.00	123,563.00	1,225,850.00	1,036,709.00	117,762.00	1,154,471.00	-5.8%
Other Classified Salaries		2900	321,316.00	66,177.00	387,493.00	329,807.00	68,137.00	397,944.00	2.7%
TOTAL, CLASSIFIED SALARIES			3,676,744.00	2,541,203.00	6,217,947.00	3,722,804.00	2,652,662.00	6,375,466.00	2.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,258,391.00	1,359,390.00	2,617,781.00	1,378,815.00	1,437,224.00	2,816,039.00	7.6%
PERS		3201-3202	538,491.00	391,456.00	929,947.00	667,020.00	471,083.00	1,138,103.00	22.4%
OASDI/Medicare/Alternative		3301-3302	391,805.00	240,180.00	631,985.00	408,928.00	246,166.00	655,094.00	3.7%
Health and Welfare Benefits		3401-3402	1,690,843.00	576,407.00	2,267,250.00	1,632,138.00	563,884.00	2,196,022.00	-3.1%
Unemployment Insurance		3501-3502	21,801.00	2,832.00	24,633.00	6,503.00	2,838.00	9,341.00	-62.1%
Workers' Compensation		3601-3602	531,564.00	246,517.00	778,081.00	507,114.00	206,684.00	713,798.00	-8.3%
OPEB, Allocated		3701-3702	281,034.00	20,304.00	301,338.00	252,074.00	5,122.00	257,196.00	-14.6%
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			4,713,929.00	2,837,086.00	7,551,015.00	4,852,592.00	2,933,001.00	7,785,593.00	3.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	74,560.00	183,050.00	257,610.00	125,000.00	143,000.00	268,000.00	4.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	723,362.00	380,707.00	1,104,069.00	862,580.00	477,967.00	1,340,547.00	21.4%
Noncapitalized Equipment		4400	165,954.00	87,349.00	253,303.00	106,827.00	135,301.00	242,128.00	-4.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			963,876.00	651,106.00	1,614,982.00	1,094,407.00	756,268.00	1,850,675.00	14.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	240,816.00	869,951.00	1,110,767.00	240,816.00	849,521.00	1,090,337.00	-1.8%
Travel and Conferences		5200	134,994.00	129,374.00	264,368.00	226,605.00	146,730.00	373,335.00	41.2%
Dues and Memberships		5300	37,805.00	1,325.00	39,130.00	37,155.00	0.00	37,155.00	-5.0%
Insurance		5400 - 5450	230,512.00	0.00	230,512.00	244,899.00	0.00	244,899.00	6.2%
Operations and Housekeeping Services		5500	722,052.00	0.00	722,052.00	734,279.00	0.00	734,279.00	1.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	376,111.00	75,137.00	451,248.00	376,634.00	83,092.00	459,726.00	1.9%
Transfers of Direct Costs		5710	(226,811.00)	226,811.00	0.00	(220,057.00)	220,057.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,670.00)	0.00	(1,670.00)	(1,670.00)	0.00	(1,670.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	840,968.00	1,092,475.00	1,933,443.00	979,837.00	1,074,261.00	2,054,098.00	6.2%
Communications		5900	172,563.00	5,490.00	178,053.00	132,642.00	3,842.00	136,484.00	-23.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,527,340.00	2,400,563.00	4,927,903.00	2,751,140.00	2,377,503.00	5,128,643.00	4.1%

			2017-18 Estimated Actuals			2018-19 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	924,914.00	924,914.00	0.00	40,000.00	40,000.00	-95.7%
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	794,878.00	794,878.00	New
Equipment Replacement		6500	0.00	0.00	0.00	359,010.00	0.00	359,010.00	New
TOTAL, CAPITAL OUTLAY			0.00	924,914.00	924,914.00	359,010.00	834,878.00	1,193,888.00	29.1%
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	69,845.00	69,845.00	0.00	42,305.00	42,305.00	-39.4%
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	23,791.00	0.00	23,791.00	23,791.00	0.00	23,791.00	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	1,278.00	0.00	1,278.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	42,441.00	0.00	42,441.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			67,510.00	69,845.00	137,355.00	23,791.00	42,305.00	66,096.00	-51.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(212,406.00)	212,406.00	0.00	(176,913.00)	176,913.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(70,263.00)	0.00	(70,263.00)	(68,855.00)	0.00	(68,855.00)	-2.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(282,669.00)	212,406.00	(70,263.00)	(245,768.00)	176,913.00	(68,855.00)	-2.0%
TOTAL EXPENDITURES									
			20,706,342.00	12,767,175.00	33,473,517.00	21,219,215.00	12,524,065.00	33,743,280.00	0.8%

			2017-18 Estimated Actuals			2018-19 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	80,869.00	5,526.00	86,395.00	246,952.00	5,122.00	252,074.00	191.8%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			80,869.00	5,526.00	86,395.00	246,952.00	5,122.00	252,074.00	191.8%
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	285,468.00	0.00	285,468.00	295,066.00	0.00	295,066.00	3.4%
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	97,080.00	0.00	97,080.00	131,775.00	0.00	131,775.00	35.7%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			382,548.00	0.00	382,548.00	426,841.00	0.00	426,841.00	11.6%
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	(4,253,152.00)	4,253,152.00	0.00	(4,423,411.00)	4,423,411.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,253,152.00)	4,253,152.00	0.00	(4,423,411.00)	4,423,411.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(4,554,831.00)	4,258,678.00	(296,153.00)	(4,603,300.00)	4,428,533.00	(174,767.00)	-41.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	21,499,993.00	0.00	21,499,993.00	23,018,635.00	0.00	23,018,635.00	7.1%
2) Federal Revenue		8100-8299	83,555.00	2,471,439.00	2,554,994.00	83,500.00	2,350,143.00	2,433,643.00	-4.7%
3) Other State Revenue		8300-8599	715,266.00	2,169,815.00	2,885,081.00	729,347.00	2,677,876.00	3,407,223.00	18.1%
4) Other Local Revenue		8600-8799	861,767.00	3,340,360.00	4,202,127.00	612,912.00	2,927,257.00	3,540,169.00	-15.8%
5) TOTAL, REVENUES			23,160,581.00	7,981,614.00	31,142,195.00	24,444,394.00	7,955,276.00	32,399,670.00	4.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	11,841,127.00	9,026,180.00	20,867,307.00	11,839,639.00	9,168,377.00	21,008,016.00	0.7%
2) Instruction - Related Services	2000-2999		2,213,971.00	1,001,665.00	3,215,636.00	2,163,785.00	989,196.00	3,152,981.00	-1.9%
3) Pupil Services	3000-3999		2,320,910.00	338,066.00	2,658,976.00	2,447,067.00	972,191.00	3,419,258.00	28.6%
4) Ancillary Services	4000-4999		513,851.00	5,243.00	519,094.00	488,585.00	7,951.00	496,536.00	-4.3%
5) Community Services	5000-5999		0.00	131,571.00	131,571.00	0.00	55,091.00	55,091.00	-58.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,873,263.00	235,199.00	2,108,462.00	1,935,809.00	201,287.00	2,137,096.00	1.4%
8) Plant Services	8000-8999		1,875,710.00	1,959,406.00	3,835,116.00	2,320,539.00	1,087,667.00	3,408,206.00	-11.1%
9) Other Outgo	9000-9999		67,510.00	69,845.00	137,355.00	23,791.00	42,305.00	66,096.00	-51.9%
10) TOTAL, EXPENDITURES			20,706,342.00	12,767,175.00	33,473,517.00	21,219,215.00	12,524,065.00	33,743,280.00	0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			2,454,239.00	(4,785,561.00)	(2,331,322.00)	3,225,179.00	(4,568,789.00)	(1,343,610.00)	-42.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	80,869.00	5,526.00	86,395.00	246,952.00	5,122.00	252,074.00	191.8%
b) Transfers Out		7600-7629	382,548.00	0.00	382,548.00	426,841.00	0.00	426,841.00	11.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,253,152.00)	4,253,152.00	0.00	(4,423,411.00)	4,423,411.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,554,831.00)	4,258,678.00	(296,153.00)	(4,603,300.00)	4,428,533.00	(174,767.00)	-41.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,100,592.00)	(526,883.00)	(2,627,475.00)	(1,378,121.00)	(140,256.00)	(1,518,377.00)	-42.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,743,189.00	1,154,637.00	9,897,826.00	6,642,597.00	627,754.00	7,270,351.00	-26.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,743,189.00	1,154,637.00	9,897,826.00	6,642,597.00	627,754.00	7,270,351.00	-26.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,743,189.00	1,154,637.00	9,897,826.00	6,642,597.00	627,754.00	7,270,351.00	-26.5%
2) Ending Balance, June 30 (E + F1e)			6,642,597.00	627,754.00	7,270,351.00	5,264,476.00	487,498.00	5,751,974.00	-20.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	11,900.00	0.00	11,900.00	11,900.00	0.00	11,900.00	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	627,754.00	627,754.00	0.00	487,498.00	487,498.00	-22.3%
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	1,863,980.00	0.00	1,863,980.00	1,751,557.00	0.00	1,751,557.00	-6.0%
Deferred Maintenance	0000	9780				104,289.00		104,289.00	
Technology Infrastructure	0000	9780				79,838.00		79,838.00	
MediCal Administrative Activities	0000	9780				60,172.00		60,172.00	
Redevelopment Agency Funds	0000	9780				1,159,838.00		1,159,838.00	
Student Sports	0000	9780				40,305.00		40,305.00	
Student Programs	0000	9780				21,497.00		21,497.00	
Deferred Maintenance	0000	9780	104,289.00		104,289.00				
Technology Infrastructure	0000	9780	109,608.00		109,608.00				
MediCal Administrative Activities	0000	9780	107,767.00		107,767.00				
Redevelopment Agency Funds	0000	9780	1,232,307.00		1,232,307.00				
Student Sports	0000	9780	31,577.00		31,577.00				
Student Programs	0000	9780	17,590.00		17,590.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,766,717.00	0.00	4,766,717.00	3,501,019.00	0.00	3,501,019.00	-26.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
5640	Medi-Cal Billing Option	274,627.00	306,230.00
6300	Lottery: Instructional Materials	210,570.00	98,428.00
7338	College Readiness Block Grant	35,660.00	0.00
9010	Other Restricted Local	106,897.00	82,840.00
Total, Restricted Balance		627,754.00	487,498.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,001,500.00	1,001,500.00	0.0%
3) Other State Revenue		8300-8599	70,000.00	70,000.00	0.0%
4) Other Local Revenue		8600-8799	190,121.00	191,253.00	0.6%
5) TOTAL, REVENUES			1,261,621.00	1,262,753.00	0.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	456,215.00	456,814.00	0.1%
3) Employee Benefits		3000-3999	174,232.00	170,009.00	-2.4%
4) Books and Supplies		4000-4999	651,475.00	651,475.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	33,360.00	33,360.00	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	70,263.00	68,855.00	-2.0%
9) TOTAL, EXPENDITURES			1,385,545.00	1,380,513.00	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(123,924.00)	(117,760.00)	-5.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	97,080.00	131,775.00	35.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			97,080.00	131,775.00	35.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,844.00)	14,015.00	-152.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	79,981.00	53,137.00	-33.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,981.00	53,137.00	-33.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,981.00	53,137.00	-33.6%
2) Ending Balance, June 30 (E + F1e)			53,137.00	67,152.00	26.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	30,000.00	30,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,137.00	36,129.00	56.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	1,023.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
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
FEDERAL REVENUE					
Child Nutrition Programs		8220	926,500.00	926,500.00	0.0%
Donated Food Commodities		8221	75,000.00	75,000.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,001,500.00	1,001,500.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	70,000.00	70,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			70,000.00	70,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	155,853.00	155,853.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(1,132.00)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	33,000.00	33,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,400.00	2,400.00	0.0%
TOTAL, OTHER LOCAL REVENUE			190,121.00	191,253.00	0.6%
TOTAL, REVENUES			1,261,621.00	1,262,753.00	0.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	356,859.00	363,023.00	1.7%
Classified Supervisors' and Administrators' Salaries		2300	52,521.00	52,521.00	0.0%
Clerical, Technical and Office Salaries		2400	37,826.00	32,082.00	-15.2%
Other Classified Salaries		2900	9,009.00	9,188.00	2.0%
TOTAL, CLASSIFIED SALARIES			456,215.00	456,814.00	0.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	59,449.00	65,118.00	9.5%
OASDI/Medicare/Alternative		3301-3302	31,838.00	32,088.00	0.8%
Health and Welfare Benefits		3401-3402	63,578.00	55,935.00	-12.0%
Unemployment Insurance		3501-3502	227.00	240.00	5.7%
Workers' Compensation		3601-3602	19,140.00	16,628.00	-13.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			174,232.00	170,009.00	-2.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	43,975.00	43,975.00	0.0%
Noncapitalized Equipment		4400	2,500.00	2,500.00	0.0%
Food		4700	605,000.00	605,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			651,475.00	651,475.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	903.00	903.00	0.0%
Dues and Memberships		5300	477.00	477.00	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	12,530.00	12,530.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,670.00	1,670.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	17,780.00	17,780.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,360.00	33,360.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	70,263.00	68,855.00	-2.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			70,263.00	68,855.00	-2.0%
TOTAL, EXPENDITURES			1,385,545.00	1,380,513.00	-0.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	97,080.00	131,775.00	35.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			97,080.00	131,775.00	35.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			97,080.00	131,775.00	35.7%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,001,500.00	1,001,500.00	0.0%
3) Other State Revenue		8300-8599	70,000.00	70,000.00	0.0%
4) Other Local Revenue		8600-8799	190,121.00	191,253.00	0.6%
5) TOTAL, REVENUES			1,261,621.00	1,262,753.00	0.1%
B. EXPENDITURES (Objects 1000-7999)					
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		1,315,282.00	1,311,658.00	-0.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		70,263.00	68,855.00	-2.0%
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			1,385,545.00	1,380,513.00	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(123,924.00)	(117,760.00)	-5.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	97,080.00	131,775.00	35.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			97,080.00	131,775.00	35.7%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,844.00)	14,015.00	-152.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	79,981.00	53,137.00	-33.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			79,981.00	53,137.00	-33.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,981.00	53,137.00	-33.6%
2) Ending Balance, June 30 (E + F1e)			53,137.00	67,152.00	26.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	30,000.00	30,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	23,137.00	36,129.00	56.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	1,023.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18	2018-19
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	23,137.00	36,129.00
Total, Restricted Balance		23,137.00	36,129.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,103.00	1,103.00	0.0%
5) TOTAL, REVENUES			1,103.00	1,103.00	0.0%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,103.00	1,103.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	285,468.00	295,066.00	3.4%
b) Transfers Out		7600-7629	86,395.00	252,074.00	191.8%
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			199,073.00	42,992.00	-78.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200,176.00	44,095.00	-78.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	139,046.00	339,222.00	144.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			139,046.00	339,222.00	144.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			139,046.00	339,222.00	144.0%
2) Ending Balance, June 30 (E + F1e)			339,222.00	383,317.00	13.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	339,222.00	383,317.00	13.0%
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
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
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
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	1,103.00	1,103.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,103.00	1,103.00	0.0%
TOTAL, REVENUES			1,103.00	1,103.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	285,468.00	295,066.00	3.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			285,468.00	295,066.00	3.4%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	86,395.00	252,074.00	191.8%
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			86,395.00	252,074.00	191.8%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			199,073.00	42,992.00	-78.4%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,103.00	1,103.00	0.0%
5) TOTAL, REVENUES			1,103.00	1,103.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,103.00	1,103.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	285,468.00	295,066.00	3.4%
b) Transfers Out		7600-7629	86,395.00	252,074.00	191.8%
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			199,073.00	42,992.00	-78.4%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200,176.00	44,095.00	-78.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	139,046.00	339,222.00	144.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			139,046.00	339,222.00	144.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			139,046.00	339,222.00	144.0%
2) Ending Balance, June 30 (E + F1e)			339,222.00	383,317.00	13.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	339,222.00	383,317.00	13.0%
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
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	10,004.00	8,000.00	-20.0%
5) TOTAL, REVENUES			10,004.00	8,000.00	-20.0%
B. EXPENDITURES					
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	139,238.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	23,709.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	651,271.00	New
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			162,947.00	651,271.00	299.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(152,943.00)	(643,271.00)	320.6%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(152,943.00)	(643,271.00)	320.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,858,944.00	1,706,001.00	-8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,858,944.00	1,706,001.00	-8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,858,944.00	1,706,001.00	-8.2%
2) Ending Balance, June 30 (E + F1e)			1,706,001.00	1,062,730.00	-37.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	1,706,001.00	1,062,730.00	-37.7%
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
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
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
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	8,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,004.00	8,000.00	-20.0%
TOTAL, REVENUES			10,004.00	8,000.00	-20.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
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%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	62,365.00	0.00	-100.0%
Noncapitalized Equipment		4400	76,873.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			139,238.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
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%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	23,709.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,709.00	0.00	-100.0%
CAPITAL OUTLAY					
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	651,271.00	New
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	651,271.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			162,947.00	651,271.00	299.7%

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

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	10,004.00	8,000.00	-20.0%
5) TOTAL, REVENUES			10,004.00	8,000.00	-20.0%
B. EXPENDITURES (Objects 1000-7999)					
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		162,947.00	651,271.00	299.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			162,947.00	651,271.00	299.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(152,943.00)	(643,271.00)	320.6%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(152,943.00)	(643,271.00)	320.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,858,944.00	1,706,001.00	-8.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,858,944.00	1,706,001.00	-8.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,858,944.00	1,706,001.00	-8.2%
2) Ending Balance, June 30 (E + F1e)			1,706,001.00	1,062,730.00	-37.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	1,706,001.00	1,062,730.00	-37.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	226,000.00	226,000.00	0.0%
5) TOTAL, REVENUES			226,000.00	226,000.00	0.0%
B. EXPENDITURES					
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	49,189.00	49,189.00	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			49,189.00	49,189.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			176,811.00	176,811.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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	3,525.00	3,525.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,525.00)	(3,525.00)	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			173,286.00	173,286.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	179,318.00	352,604.00	96.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			179,318.00	352,604.00	96.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			179,318.00	352,604.00	96.6%
2) Ending Balance, June 30 (E + F1e)			352,604.00	525,890.00	49.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	352,604.00	525,890.00	49.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
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
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
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	6,000.00	6,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	220,000.00	220,000.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			226,000.00	226,000.00	0.0%
TOTAL, REVENUES			226,000.00	226,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
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%
BOOKS AND SUPPLIES					
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
SERVICES AND OTHER OPERATING EXPENDITURES					
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	49,189.00	49,189.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,189.00	49,189.00	0.0%
CAPITAL OUTLAY					
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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			49,189.00	49,189.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	3,525.00	3,525.00	0.0%
(d) TOTAL, USES			3,525.00	3,525.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,525.00)	(3,525.00)	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	226,000.00	226,000.00	0.0%
5) TOTAL, REVENUES			226,000.00	226,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
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		3,000.00	3,000.00	0.0%
8) Plant Services	8000-8999		46,189.00	46,189.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			49,189.00	49,189.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			176,811.00	176,811.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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	3,525.00	3,525.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,525.00)	(3,525.00)	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			173,286.00	173,286.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	179,318.00	352,604.00	96.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			179,318.00	352,604.00	96.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			179,318.00	352,604.00	96.6%
2) Ending Balance, June 30 (E + F1e)			352,604.00	525,890.00	49.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	352,604.00	525,890.00	49.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCOFF 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	24.00	24.00	0.0%
5) TOTAL, REVENUES			24.00	24.00	0.0%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			24.00	24.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24.00	24.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,213.00	2,237.00	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,213.00	2,237.00	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,213.00	2,237.00	1.1%
2) Ending Balance, June 30 (E + F1e)			2,237.00	2,261.00	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,237.00	2,261.00	1.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
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
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	24.00	24.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24.00	24.00	0.0%
TOTAL, REVENUES			24.00	24.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
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%
BOOKS AND SUPPLIES					
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
SERVICES AND OTHER OPERATING EXPENDITURES					
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
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%
USES					
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%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	24.00	24.00	0.0%
5) TOTAL, REVENUES			24.00	24.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			24.00	24.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24.00	24.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,213.00	2,237.00	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,213.00	2,237.00	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,213.00	2,237.00	1.1%
2) Ending Balance, June 30 (E + F1e)			2,237.00	2,261.00	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,237.00	2,261.00	1.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	32,704.00	32,704.00	0.0%
4) Other Local Revenue		8600-8799	2,034,839.00	2,034,839.00	0.0%
5) TOTAL, REVENUES			2,067,543.00	2,067,543.00	0.0%
B. EXPENDITURES					
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	2,074,624.00	2,074,624.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,074,624.00	2,074,624.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,081.00)	(7,081.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,081.00)	(7,081.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,285,587.00	2,278,506.00	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,285,587.00	2,278,506.00	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,285,587.00	2,278,506.00	-0.3%
2) Ending Balance, June 30 (E + F1e)			2,278,506.00	2,271,425.00	-0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,278,506.00	2,271,425.00	-0.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
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
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	32,300.00	32,300.00	0.0%
Other Subventions/In-Lieu Taxes		8572	404.00	404.00	0.0%
TOTAL, OTHER STATE REVENUE			32,704.00	32,704.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	1,864,131.00	1,864,131.00	0.0%
Unsecured Roll		8612	130,000.00	130,000.00	0.0%
Prior Years' Taxes		8613	1,000.00	1,000.00	0.0%
Supplemental Taxes		8614	29,700.00	29,700.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	10,008.00	10,008.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,034,839.00	2,034,839.00	0.0%
TOTAL, REVENUES			2,067,543.00	2,067,543.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,286,834.00	1,286,834.00	0.0%
Bond Interest and Other Service Charges		7434	787,790.00	787,790.00	0.0%
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)			2,074,624.00	2,074,624.00	0.0%
TOTAL, EXPENDITURES			2,074,624.00	2,074,624.00	0.0%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	32,704.00	32,704.00	0.0%
4) Other Local Revenue		8600-8799	2,034,839.00	2,034,839.00	0.0%
5) TOTAL, REVENUES			2,067,543.00	2,067,543.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
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	2,074,624.00	2,074,624.00	0.0%
10) TOTAL, EXPENDITURES			2,074,624.00	2,074,624.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(7,081.00)	(7,081.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,081.00)	(7,081.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,285,587.00	2,278,506.00	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,285,587.00	2,278,506.00	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,285,587.00	2,278,506.00	-0.3%
2) Ending Balance, June 30 (E + F1e)			2,278,506.00	2,271,425.00	-0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,278,506.00	2,271,425.00	-0.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	18,513.00	18,513.00	0.0%
5) TOTAL, REVENUES			18,513.00	18,513.00	0.0%
B. EXPENSES					
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	5,000.00	5,000.00	0.0%
5) Services and Other Operating Expenses		5000-5999	26,109.00	26,109.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			31,109.00	31,109.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,596.00)	(12,596.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(12,596.00)	(12,596.00)	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	299,508.00	286,912.00	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			299,508.00	286,912.00	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			299,508.00	286,912.00	-4.2%
2) Ending Net Position, June 30 (E + F1e)			286,912.00	274,316.00	-4.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	286,912.00	274,316.00	-4.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,963.00	1,963.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	16,550.00	16,550.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,513.00	18,513.00	0.0%
TOTAL, REVENUES			18,513.00	18,513.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
BOOKS AND SUPPLIES					
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	5,000.00	5,000.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,000.00	5,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	26,109.00	26,109.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			26,109.00	26,109.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			31,109.00	31,109.00	0.0%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
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	18,513.00	18,513.00	0.0%
5) TOTAL, REVENUES			18,513.00	18,513.00	0.0%
B. EXPENSES (Objects 1000-7999)					
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		26,109.00	26,109.00	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		5,000.00	5,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			31,109.00	31,109.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(12,596.00)	(12,596.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(12,596.00)	(12,596.00)	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	299,508.00	286,912.00	-4.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			299,508.00	286,912.00	-4.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			299,508.00	286,912.00	-4.2%
2) Ending Net Position, June 30 (E + F1e)			286,912.00	274,316.00	-4.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	286,912.00	274,316.00	-4.4%

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

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,141.66	2,144.77	2,148.92	2,107.98	2,110.98	2,141.66
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA 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)						
3. Total Basic Aid Open Enrollment Regular ADA 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)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,141.66	2,144.77	2,148.92	2,107.98	2,110.98	2,141.66
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	9.94	9.94	9.94	9.94	9.94	9.94
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]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	9.94	9.94	9.94	9.94	9.94	9.94
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,151.60	2,154.71	2,158.86	2,117.92	2,120.92	2,151.60
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
Object	Beginning Balances (Net Only)								
A. BEGINNING CASH		6,163,301.00	10,119,993.00	11,576,328.00	12,205,619.00	11,570,980.00	8,964,331.00	13,406,489.00	13,209,188.00
B. RECEIPTS									
LCFF/Revenue Limit Sources		1,695,899.00	1,695,899.00	2,285,192.00	1,695,889.00	0.00	589,293.00	768,807.00	768,807.00
Principal Apportionment		221,609.00	413,921.00	46,737.00	16,820.00	0.00	5,565,513.00	1,188,279.00	8,875.00
Property Taxes		(27,647.00)	(104,508.00)	(209,016.00)	(139,344.00)	(143,046.00)	(142,960.00)	(140,034.00)	(164,407.00)
Miscellaneous Funds		459,913.00	831.00	24,374.00	15,220.00	2,522.00	430,480.00	0.00	3,297.00
Federal Revenue		239,729.00	600.00	369,824.00	18,995.00	314,336.00	348,009.00	353,582.00	0.00
Other State Revenue		44,247.00	78,703.00	101,278.00	114,691.00	92,012.00	97,658.00	369,420.00	206,667.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		2,633,750.00	2,085,446.00	2,618,389.00	1,722,171.00	265,824.00	6,887,993.00	2,540,054.00	823,239.00
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries		121,616.00	993,011.00	1,016,172.00	1,014,231.00	1,030,516.00	1,024,624.00	1,004,356.00	1,019,047.00
Classified Salaries		211,533.00	505,834.00	531,605.00	539,375.00	602,907.00	559,882.00	540,274.00	544,688.00
Employee Benefits		218,910.00	533,467.00	617,912.00	615,473.00	631,044.00	574,339.00	654,344.00	619,684.00
Books and Supplies		181,727.00	138,021.00	126,324.00	85,509.00	142,223.00	63,254.00	104,690.00	121,215.00
Services		503,608.00	382,489.00	350,074.00	236,964.00	394,133.00	175,291.00	290,120.00	335,915.00
Capital Outlay			71,578.00		10,000.00	71,578.00	397,999.00	143,156.00	10,000.00
Other Outgo			(2,759.00)						
Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS		1,237,394.00	2,621,641.00	2,642,087.00	2,501,552.00	2,872,401.00	2,795,399.00	2,736,940.00	2,650,549.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	11,900.00								
Accounts Receivable	2,521,629.00	232,149.00	847,184.00	654,977.00	143,883.00	1,057.00	349,600.00	0.00	0.00
Due From Other Funds	252,074.00		252,074.00						
Stores	0.00								
Prepaid Expenditures	31,940.00	31,940.00							
Other Current Assets									
Deferred Outflows of Resources									
SUBTOTAL	2,817,543.00	284,089.00	1,099,258.00	654,977.00	143,883.00	1,057.00	349,600.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	(2,997,562.00)	(1,735,204.00)	(893,272.00)	1,988.00	(859.00)	1,129.00	36.00	415.00	(399,806.00)
Due To Other Funds									
Current Loans	(561,043.00)	(561,043.00)							
Unearned Revenues									
Deferred Inflows of Resources									
SUBTOTAL	(3,558,605.00)	(2,296,247.00)	(893,272.00)	1,988.00	(859.00)	1,129.00	36.00	415.00	(399,806.00)
Nonoperating									
Suspense Clearing		0.00							
TOTAL BALANCE SHEET ITEMS	6,376,148.00	2,560,336.00	1,992,530.00	652,989.00	144,742.00	(72.00)	349,564.00	(415.00)	399,806.00
E. NET INCREASE/DECREASE (B - C + D)		3,956,692.00	1,456,335.00	629,291.00	(634,639.00)	(2,606,649.00)	4,442,158.00	(197,301.00)	(1,427,504.00)
F. ENDING CASH (A + E)		10,119,993.00	11,576,328.00	12,205,619.00	11,570,980.00	8,964,331.00	13,406,489.00	13,209,188.00	11,781,684.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

ESTIMATES THROUGH THE MONTH OF		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH		JUNE	11,781,684.00	11,169,045.00	13,773,549.00	13,023,772.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources		8010-8019	1,358,100.00	768,807.00	768,807.00	1,267,663.00			13,663,163.00	13,663,163.00
Principal Apportionment		8020-8079	2,936.00	3,786,934.00	0.00	(171,169.00)			11,080,455.00	11,080,455.00
Property Taxes		8080-8099	(216,551.00)	(87,350.00)	(107,865.00)	(242,255.00)			(1,724,983.00)	(1,724,983.00)
Miscellaneous Funds		8100-8299	486,944.00	(184,517.00)	0.00	262,198.00	932,381.00		2,433,643.00	2,433,643.00
Federal Revenue		8300-8599	152,916.00	132,307.00	1,073,226.00	403,799.00			3,407,223.00	3,407,223.00
Other State Revenue		8600-8799	530,832.00	408,118.00	76,498.00	415,560.00	1,004,485.00		3,540,169.00	3,540,169.00
Other Local Revenue		8910-8929	0.00	0.00	0.00	0.00	252,074.00		252,074.00	252,074.00
Interfund Transfers In		8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources			2,315,177.00	4,824,299.00	1,810,666.00	1,935,796.00	2,188,940.00	0.00	32,651,744.00	32,651,744.00
TOTAL RECEIPTS										
C. DISBURSEMENTS										
Certificated Salaries		1000-1999	1,017,329.00	1,021,305.00	1,024,886.00	1,124,681.00			11,411,774.00	11,411,774.00
Classified Salaries		2000-2999	563,881.00	559,222.00	541,394.00	674,861.00			6,375,466.00	6,375,466.00
Employee Benefits		3000-3999	626,280.00	627,490.00	660,224.00	1,406,426.00			7,785,593.00	7,785,593.00
Books and Supplies		4000-4999	102,119.00	89,363.00	113,378.00	259,092.00	323,760.00		1,850,675.00	1,850,675.00
Services		5000-5999	282,994.00	247,646.00	314,195.00	718,005.00	897,209.00		5,128,643.00	5,128,643.00
Capital Outlay		6000-6599	397,999.00	71,578.00	20,000.00				1,193,888.00	1,193,888.00
Other Outgo		7000-7499							(2,759.00)	(2,759.00)
Interfund Transfers Out		7600-7629						426,841.00	426,841.00	426,841.00
All Other Financing Uses		7630-7699							0.00	0.00
TOTAL DISBURSEMENTS			2,990,602.00	2,616,604.00	2,674,077.00	4,183,065.00	1,220,969.00	426,841.00	34,170,121.00	34,170,121.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not in Treasury		9111-9199							11,900.00	11,900.00
Accounts Receivable		9200-9299	63,952.00	228,827.00	0.00	0.00			2,521,629.00	2,521,629.00
Due From Other Funds		9310							252,074.00	252,074.00
Stores		9320							0.00	0.00
Prepaid Expenditures		9330							31,940.00	31,940.00
Other Current Assets		9340							0.00	0.00
Deferred Outflows of Resources		9490							0.00	0.00
SUBTOTAL			63,952.00	228,827.00	0.00	0.00	0.00	11,900.00	2,817,543.00	2,817,543.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable		9500-9599	1,166.00	(167,982.00)	(113,634.00)	0.00	308,461.00		(2,997,562.00)	(2,997,562.00)
Due To Other Funds		9610							0.00	0.00
Current Loans		9640							0.00	0.00
Unearned Revenues		9650							(561,043.00)	(561,043.00)
Deferred Inflows of Resources		9690	1,166.00	(167,982.00)	(113,634.00)	0.00	308,461.00	0.00	(3,558,605.00)	(3,558,605.00)
SUBTOTAL									0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing		9910	62,786.00	396,809.00	113,634.00	0.00	(308,461.00)	11,900.00	6,376,148.00	6,376,148.00
TOTAL BALANCE SHEET ITEMS			(612,639.00)	2,604,504.00	(749,777.00)	(2,247,269.00)	659,510.00	(414,941.00)	4,857,771.00	(1,518,377.00)
E. NET INCREASE/DECREASE (B - C + D)										
F. ENDING CASH (A + E)			11,169,045.00	13,773,549.00	13,023,772.00	10,776,503.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									11,021,072.00	

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:

Gateway USD contracts with Shasta-Trinity Schools Insurance Group (STSIG-JPA) for worker's compensation coverage.

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

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

Date of Meeting: Jun 27, 2018

For additional information on this certification, please contact:

Name: Jennifer Kiff

Title: Director of Business Services

Telephone: 530.245.7915

E-mail: jkiff@gwusd.org

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	11,411,774.00	301	875,881.00	303	10,535,893.00	305	0.00		307	10,535,893.00	309
2000 - Classified Salaries	6,375,466.00	311	992,528.00	313	5,382,938.00	315	935,463.00		317	4,447,475.00	319
3000 - Employee Benefits	7,785,593.00	321	986,985.00	323	6,798,608.00	325	368,673.00		327	6,429,935.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,209,685.00	331	396,877.00	333	1,812,808.00	335	521,193.00		337	1,291,615.00	339
5000 - Services... & 7300 - Indirect Costs	5,059,788.00	341	74,562.00	343	4,985,226.00	345	752,605.00		347	4,232,621.00	349
TOTAL					29,515,473.00	365			TOTAL	26,937,539.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	9,157,611.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	2,494,083.00	380
3. STRS.	3101 & 3102	2,252,251.00	382
4. PERS.	3201 & 3202	478,570.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	342,753.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,350,230.00	385
7. Unemployment Insurance.	3501 & 3502	6,158.00	390
8. Workers' Compensation Insurance.	3601 & 3602	470,044.00	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).		16,551,700.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		2,225,688.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		409,828.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		13,916,184.00	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.		51.66%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	51.66%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	3.34%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	26,937,539.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	899,713.80

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) 1,468,703.00
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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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) 24,168,585.00

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) 6.08%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,348,922.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	362,899.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	58,075.00
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)	172,476.95
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)	1,210.53
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)	1,943,583.48
9. Carry-Forward Adjustment (Part IV, Line F)	(722,560.62)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,221,022.86

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	19,756,540.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,215,636.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,658,976.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	519,094.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	131,571.00
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)	398,856.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	9,973.00
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)	2,664,315.05
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)	27,199.47
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)	1,315,282.00
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)	30,697,442.52

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

6.33%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18)

3.98%

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.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,943,583.48</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>836,434.09</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (11.41%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (11.41%) times Part III, Line B18) or (the highest rate used to recover costs from any program (11.41%) times Part III, Line B18); zero if positive	<u>(722,560.62)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(722,560.62)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.98%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-361,280.31) is applied to the current year calculation and the remainder (\$-361,280.31) is deferred to one or more future years:	<u>5.15%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-240,853.54) is applied to the current year calculation and the remainder (\$-481,707.08) is deferred to one or more future years:	<u>5.55%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(722,560.62)</u>

Approved indirect cost rate: 11.41%
Highest rate used in any program: 11.41%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,332,480.00	116,459.00	8.74%
01	3310	488,971.00	39,116.00	8.00%
01	3315	125,572.00	14,328.00	11.41%
01	3550	38,298.00	1,963.00	5.13%
01	4035	182,875.00	9,601.00	5.25%
01	6010	414,957.00	20,751.00	5.00%
01	9010	2,669,811.00	10,188.00	0.38%
13	5310	1,315,157.00	70,263.00	5.34%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	209,345.00		359,560.00	568,905.00
2. State Lottery Revenue	8560	311,035.00		102,848.00	413,883.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		520,380.00	0.00	462,408.00	982,788.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	120.00			120.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	24.00			24.00
4. Books and Supplies	4000-4999	87,330.00		201,112.00	288,442.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	172,064.00			172,064.00
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			50,726.00	50,726.00
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)		259,538.00	0.00	251,838.00	511,376.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	260,842.00	0.00	210,570.00	471,412.00
D. COMMENTS:					
Instructional computer software.					

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

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

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	23,018,635.00	1.10%	23,271,809.00	1.83%	23,696,754.00
2. Federal Revenues	8100-8299	83,500.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	729,347.00	-45.99%	393,937.00	-0.35%	392,577.00
4. Other Local Revenues	8600-8799	612,912.00	-0.18%	611,779.00	0.00%	611,789.00
5. Other Financing Sources						
a. Transfers In	8900-8929	246,952.00	24.70%	307,940.00	-35.29%	199,275.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,423,411.00)	-0.30%	(4,410,298.00)	0.23%	(4,420,609.00)
6. Total (Sum lines A1 thru A5c)		20,267,935.00	-0.46%	20,175,167.00	1.51%	20,479,786.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,661,239.00		8,454,689.00
b. Step & Column Adjustment				80,762.00		93,192.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(287,312.00)		5,903.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,661,239.00	-2.38%	8,454,689.00	1.17%	8,553,784.00
2. Classified Salaries						
a. Base Salaries				3,722,804.00		3,754,724.00
b. Step & Column Adjustment				50,311.00		34,878.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(18,391.00)		(3,860.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,722,804.00	0.86%	3,754,724.00	0.83%	3,785,742.00
3. Employee Benefits	3000-3999	4,852,592.00	5.73%	5,130,839.00	2.04%	5,235,504.00
4. Books and Supplies	4000-4999	1,094,407.00	-3.12%	1,060,297.00	-0.78%	1,052,000.00
5. Services and Other Operating Expenditures	5000-5999	2,751,140.00	0.09%	2,753,581.00	-1.54%	2,711,089.00
6. Capital Outlay	6000-6999	359,010.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	23,791.00	-57.97%	10,000.00	0.00%	10,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(245,768.00)	1.96%	(250,595.00)	1.38%	(254,051.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	426,841.00	-18.52%	347,792.00	-23.93%	264,575.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		21,646,056.00	-1.78%	21,261,327.00	0.46%	21,358,643.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,378,121.00)		(1,086,160.00)		(878,857.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,642,597.00		5,264,476.00		4,178,316.00
2. Ending Fund Balance (Sum lines C and D1)		5,264,476.00		4,178,316.00		3,299,459.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	11,900.00		11,900.00		11,900.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,751,557.00		2,006,878.00		2,269,688.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,501,019.00		2,159,538.00		
2. Unassigned/Unappropriated	9790	0.00		0.00		1,017,871.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,264,476.00		4,178,316.00		3,299,459.00

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,501,019.00		2,159,538.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		1,017,871.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		3,501,019.00		2,159,538.00		1,017,871.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments on line B1d, for the 2019-20 year are due to seven retiree replacements. In the 2020-21 year the adjustment is a projected increase in professional growth. The adjustment for 2019-20 in line B2d, is due to the reduction of a Classified position funded from unrestricted and restricted resources, and the adjustment for 2020-21 is for the reduction of another Classified position, also funded in unrestricted and restricted resources.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	2,350,143.00	1.14%	2,376,955.00	0.72%	2,393,979.00
3. Other State Revenues	8300-8599	2,677,876.00	-39.72%	1,614,172.00	-0.04%	1,613,536.00
4. Other Local Revenues	8600-8799	2,927,257.00	1.73%	2,977,953.00	1.39%	3,019,280.00
5. Other Financing Sources						
a. Transfers In	8900-8929	5,122.00	0.00%	5,122.00	-50.00%	2,561.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	4,423,411.00	-0.30%	4,410,298.00	0.23%	4,420,609.00
6. Total (Sum lines A1 thru A5c)		12,383,809.00	-8.07%	11,384,500.00	0.58%	11,449,965.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,750,535.00		2,793,888.00
b. Step & Column Adjustment				54,385.00		29,649.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(11,032.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,750,535.00	1.58%	2,793,888.00	1.06%	2,823,537.00
2. Classified Salaries						
a. Base Salaries				2,652,662.00		2,657,969.00
b. Step & Column Adjustment				57,707.00		44,371.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(52,400.00)		(88,116.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,652,662.00	0.20%	2,657,969.00	-1.65%	2,614,224.00
3. Employee Benefits	3000-3999	2,933,001.00	4.34%	3,060,289.00	2.51%	3,137,219.00
4. Books and Supplies	4000-4999	756,268.00	-44.78%	417,637.00	-1.41%	411,758.00
5. Services and Other Operating Expenditures	5000-5999	2,377,503.00	-6.44%	2,224,487.00	0.56%	2,236,847.00
6. Capital Outlay	6000-6999	834,878.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	42,305.00	0.00%	42,305.00	0.00%	42,305.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	176,913.00	1.94%	180,341.00	1.26%	182,619.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		12,524,065.00	-9.16%	11,376,916.00	0.63%	11,448,509.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(140,256.00)		7,584.00		1,456.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		627,754.00		487,498.00		495,082.00
2. Ending Fund Balance (Sum lines C and D1)		487,498.00		495,082.00		496,538.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	487,498.00		495,082.00		496,538.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		487,498.00		495,082.00		496,538.00

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The adjustment on line B1d. is due to one Certificated retiree replacement. The adjustment on line B2d for 2019-20 is due to the reduction of (1.0) FTE Classified and the reduction in 2020-21 is due to the reduction of (1.0) FTE Classified.						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	23,018,635.00	1.10%	23,271,809.00	1.83%	23,696,754.00
2. Federal Revenues	8100-8299	2,433,643.00	-2.33%	2,376,955.00	0.72%	2,393,979.00
3. Other State Revenues	8300-8599	3,407,223.00	-41.06%	2,008,109.00	-0.10%	2,006,113.00
4. Other Local Revenues	8600-8799	3,540,169.00	1.40%	3,589,732.00	1.15%	3,631,069.00
5. Other Financing Sources						
a. Transfers In	8900-8929	252,074.00	24.19%	313,062.00	-35.53%	201,836.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		32,651,744.00	-3.34%	31,559,667.00	1.17%	31,929,751.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,411,774.00		11,248,577.00
b. Step & Column Adjustment				135,147.00		122,841.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(298,344.00)		5,903.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,411,774.00	-1.43%	11,248,577.00	1.14%	11,377,321.00
2. Classified Salaries						
a. Base Salaries				6,375,466.00		6,412,693.00
b. Step & Column Adjustment				108,018.00		79,249.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(70,791.00)		(91,976.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,375,466.00	0.58%	6,412,693.00	-0.20%	6,399,966.00
3. Employee Benefits	3000-3999	7,785,593.00	5.21%	8,191,128.00	2.22%	8,372,723.00
4. Books and Supplies	4000-4999	1,850,675.00	-20.14%	1,477,934.00	-0.96%	1,463,758.00
5. Services and Other Operating Expenditures	5000-5999	5,128,643.00	-2.94%	4,978,068.00	-0.61%	4,947,936.00
6. Capital Outlay	6000-6999	1,193,888.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	66,096.00	-20.87%	52,305.00	0.00%	52,305.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(68,855.00)	2.03%	(70,254.00)	1.68%	(71,432.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	426,841.00	-18.52%	347,792.00	-23.93%	264,575.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		34,170,121.00	-4.48%	32,638,243.00	0.52%	32,807,152.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,518,377.00)		(1,078,576.00)		(877,401.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,270,351.00		5,751,974.00		4,673,398.00
2. Ending Fund Balance (Sum lines C and D1)		5,751,974.00		4,673,398.00		3,795,997.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	11,900.00		11,900.00		11,900.00
b. Restricted	9740	487,498.00		495,082.00		496,538.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,751,557.00		2,006,878.00		2,269,688.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,501,019.00		2,159,538.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		1,017,871.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,751,974.00		4,673,398.00		3,795,997.00

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,501,019.00		2,159,538.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		1,017,871.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,501,019.00		2,159,538.00		1,017,871.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.25%		6.62%		3.10%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		2,107.98		2,098.78		2,084.25
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		34,170,121.00		32,638,243.00		32,807,152.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		34,170,121.00		32,638,243.00		32,807,152.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,025,103.63		979,147.29		984,214.56
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,025,103.63		979,147.29		984,214.56
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	33,856,065.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,536,169.00
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	131,571.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	924,914.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	43,719.00
4. Other Transfers Out	All	9200	7200-7299	23,791.00
5. Interfund Transfers Out	All	9300	7600-7629	382,548.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,553,483.00
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)				4,060,026.00
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	123,924.00
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)				27,383,794.00

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)		2,154.71
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,708.81
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.)	26,478,400.88	12,251.26
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)	26,478,400.88	12,251.26
B. Required effort (Line A.2 times 90%)	23,830,560.79	11,026.13
C. Current year expenditures (Line I.E and Line II.B)	27,383,794.00	12,708.81
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(1,670.00)	0.00	(68,855.00)				
Other Sources/Uses Detail					252,074.00	426,841.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,670.00	0.00	68,855.00	0.00				
Other Sources/Uses Detail					131,775.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					295,066.00	252,074.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

45 75267 000000
Form SIAB

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,670.00	(1,670.00)	68,855.00	(68,855.00)	678,915.00	678,915.00		

ANNUAL BUDGET REPORT:
July 1, 2018 Budget Adoption

Insert "X" in applicable boxes:

☒

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

☒

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

Budget available for inspection at:

Public Hearing:

Place: District Office

Date: June 15, 2018

Place: District Office Board Room

Date: June 20, 2018

Time: 04:30 PM

Adoption Date: June 27, 2018

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Jennifer Kiff

Telephone: 530.245.7915

Title: Director of Business Services

E-mail: jkiff@gwusd.org

Criteria and Standards Review Summary

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

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

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

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

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

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

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

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 Charter School	2,317	2,316		
Total ADA	2,317	2,316	0.0%	Met
Second Prior Year (2016-17) District Regular Charter School	2,193	2,166		
Total ADA	2,193	2,166	1.2%	Not Met
First Prior Year (2017-18) District Regular Charter School	2,146	2,149		
Total ADA	2,146	2,149	N/A	Met
Budget Year (2018-19) District Regular Charter School	2,142	0		
Total ADA	2,142			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): District's Enrollment Standard Percentage Level: **2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	2,447	3,429		
Charter School		(1,102)		
Total Enrollment	2,447	2,327	4.9%	Not Met
Second Prior Year (2016-17)				
District Regular	2,288	2,801		
Charter School		(514)		
Total Enrollment	2,288	2,287	0.0%	Met
First Prior Year (2017-18)				
District Regular	2,271	2,305		
Charter School				
Total Enrollment	2,271	2,305	N/A	Met
Budget Year (2018-19)				
District Regular	2,286			
Charter School				
Total Enrollment	2,286			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	2,179	3,429	
Charter School		(1,102)	
Total ADA/Enrollment	2,179	2,327	93.6%
Second Prior Year (2016-17)			
District Regular	2,143	2,801	
Charter School		(514)	
Total ADA/Enrollment	2,143	2,287	93.7%
First Prior Year (2017-18)			
District Regular	2,142	2,305	
Charter School	0		
Total ADA/Enrollment	2,142	2,305	92.9%
Historical Average Ratio:			93.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.9%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2018-19)				
District Regular	2,108	2,286		
Charter School	0			
Total ADA/Enrollment	2,108	2,286	92.2%	Met
1st Subsequent Year (2019-20)				
District Regular	2,079	2,276		
Charter School				
Total ADA/Enrollment	2,079	2,276	91.3%	Met
2nd Subsequent Year (2020-21)				
District Regular	2,065	2,261		
Charter School				
Total ADA/Enrollment	2,065	2,261	91.3%	Met

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)¹ 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 COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

Yes

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.

If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.

Note: For 2018-19 transitional year, both COLA and Gap will be included in Line 2e Total calculation.

		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)		23,018,635.00	23,271,809.00	23,696,754.00
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)	2,158.86	2,151.60	2,117.91	2,108.72
b. Prior Year ADA (Funded)		2,158.86	2,151.60	2,117.91
c. Difference (Step 1a minus Step 1b)		(7.26)	(33.69)	(9.19)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.34%	-1.57%	-0.43%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		21,499,993.00	23,018,635.00	23,271,809.00
b1. COLA percentage (if district is at target)		3.70%	2.57%	2.67%
b2. COLA amount (proxy for purposes of this criterion)		795,499.74	591,578.92	621,357.30
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)		795,499.74	591,578.92	621,357.30
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		3.70%	2.57%	2.67%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		3.36%	1.00%	2.24%
LCFF Revenue Standard (Step 3, plus/minus 1%):		2.36% to 4.36%	.00% to 2.00%	1.24% to 3.24%

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)	12,860,158.00	11,080,455.00		
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

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)
Necessary Small School Standard (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)	23,196,499.00	24,743,618.00	25,019,831.00	25,451,171.00
District's Projected Change in LCFF Revenue:		6.67%	1.12%	1.72%
LCFF Revenue Standard:		2.36% to 4.36%	.00% to 2.00%	1.24% to 3.24%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD 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)

In the 2018-19 fiscal year the change exceeds the standard because the COLA for LCFF was 3.7% in the State of California Adopted budget, an increase of 1.19% over the projected COLA at Governor's budget proposal, in addition, the GAP percentage is funded at 100%, so the district has reached its target funding.

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)	16,543,373.15	20,797,844.78	79.5%
Second Prior Year (2016-17)	17,502,818.27	20,436,123.29	85.6%
First Prior Year (2017-18)	17,430,285.00	20,706,342.00	84.2%
	Historical Average Ratio:		83.1%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	3.0%	3.0%	3.0%
	80.1% to 86.1%	80.1% to 86.1%	80.1% to 86.1%

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)	17,236,635.00	21,219,215.00	81.2%	Met
1st Subsequent Year (2019-20)	17,340,252.00	20,913,535.00	82.9%	Met
2nd Subsequent Year (2020-21)	17,575,030.00	21,094,068.00	83.3%	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):	3.36%	1.00%	2.24%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.64% to 13.36%	-9.00% to 11.00%	-7.76% to 12.24%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.64% to 8.36%	-4.00% to 6.00%	-2.76% to 7.24%

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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2017-18)	2,554,994.00		
Budget Year (2018-19)	2,433,643.00	-4.75%	Yes
1st Subsequent Year (2019-20)	2,376,955.00	-2.33%	No
2nd Subsequent Year (2020-21)	2,393,979.00	0.72%	No

Explanation:
(required if Yes)

The change between the 2017-18 and 2018-19 fiscal years is outside the standard range due to the expected decrease in Title I and Title II deferred revenue.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2017-18)	2,885,081.00		
Budget Year (2018-19)	3,407,223.00	18.10%	Yes
1st Subsequent Year (2019-20)	2,008,109.00	-41.06%	Yes
2nd Subsequent Year (2020-21)	2,006,113.00	-0.10%	No

Explanation:
(required if Yes)

The change in Other State revenue is outside the standard range in 2018-19 due to the bus grant and the projected increase in STRS on behalf liability. In 2019-20 the change is outside the standard range because the bus grant and CTEIG grant revenue were removed from the budget.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2017-18)	4,202,127.00		
Budget Year (2018-19)	3,540,169.00	-15.75%	Yes
1st Subsequent Year (2019-20)	3,589,732.00	1.40%	No
2nd Subsequent Year (2020-21)	3,631,069.00	1.15%	No

Explanation:
(required if Yes)

Other Local Revenue is outside the standard range in 2018-19 due to the loss of lease and California Energy grant income.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2017-18)	1,614,982.00		
Budget Year (2018-19)	1,850,675.00	14.59%	Yes
1st Subsequent Year (2019-20)	1,477,934.00	-20.14%	Yes
2nd Subsequent Year (2020-21)	1,463,758.00	-0.96%	No

Explanation:
(required if Yes)

In 2018-19 the books and supplies budget is outside the standard range due to an increase in LCAP and CTEIG grant expenditures, and in 2019-20 expenditures are below the standard range due to the loss of the bus and CTEIG grant, and reductions in deferred maintenance, restricted lottery, Title I, and Title II.

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

First Prior Year (2017-18)	4,927,903.00		
Budget Year (2018-19)	5,128,643.00	4.07%	No
1st Subsequent Year (2019-20)	4,978,068.00	-2.94%	No
2nd Subsequent Year (2020-21)	4,947,936.00	-0.61%	No

Explanation:
(required if Yes)

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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
----------------------------	--------	--------------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2017-18)	9,642,202.00		
Budget Year (2018-19)	9,381,035.00	-2.71%	Met
1st Subsequent Year (2019-20)	7,974,796.00	-14.99%	Not Met
2nd Subsequent Year (2020-21)	8,031,161.00	0.71%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2017-18)	6,542,885.00		
Budget Year (2018-19)	6,979,318.00	6.67%	Met
1st Subsequent Year (2019-20)	6,456,002.00	-7.50%	Met
2nd Subsequent Year (2020-21)	6,411,694.00	-0.69%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

The change between the 2017-18 and 2018-19 fiscal years is outside the standard range due to the expected decrease in Title I and Title II deferred revenue.

Explanation:

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

The change in Other State revenue is outside the standard range in 2018-19 due to the bus grant and the projected increase in STRS on behalf liability. In 2019-20 the change is outside the standard range because the bus grant and CTEIG grant revenue were removed from the budget.

Explanation:

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

Other Local Revenue is outside the standard range in 2018-19 due to the loss of lease and California Energy grant income.

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

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

--

Explanation:

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

--

7. CRITERION: Facilities Maintenance

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

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

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

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

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

7A. District's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: All Other School Facility Programs Only

7B. Calculating the District's Required Minimum Contribution

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

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

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

2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	34,170,121.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	34,170,121.00	1,025,103.63	1,038,917.00	N/A

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	34,170,121.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	34,170,121.00	1,025,103.63	611,487.23	611,487.23

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%
683,402.42	683,402.42

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

Status

1,038,917.00	Met
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e. OMMA/RMA Contribution

¹ Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

683,402.42

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"/>
<input type="checkbox"/>
<input type="checkbox"/>

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

Explanation:

(required if NOT met
and Other is marked)

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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 reserves¹ as a percentage of total expenditures and other financing uses² 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)	5,225,138.00	3,955,931.00	4,766,717.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	5,225,138.00	3,955,931.00	4,766,717.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	30,736,109.44	31,884,908.57	33,856,065.00
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)	30,736,109.44	31,884,908.57	33,856,065.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	17.0%	12.4%	14.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.7%	4.1%	4.7%

¹Available 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.

²A 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)	226,594.24	20,797,844.78	N/A	Met
Second Prior Year (2016-17)	(346,587.61)	20,491,620.25	1.7%	Met
First Prior Year (2017-18)	(2,100,592.00)	21,088,890.00	10.0%	Not Met
Budget Year (2018-19) (Information only)	(1,378,121.00)	21,646,056.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

Percentage Level ¹	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

¹ 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 ² (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)	7,994,461.00	8,616,407.27	N/A		Met
Second Prior Year (2016-17)	8,753,013.00	9,089,777.80	N/A		Met
First Prior Year (2017-18)	7,156,895.00	8,743,189.00	N/A		Met
Budget Year (2018-19) (Information only)	6,642,597.00				

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

¹ 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.

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	2,108	2,099	2,084
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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)	34,170,121.00	32,638,243.00	32,807,152.00
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)	34,170,121.00	32,638,243.00	32,807,152.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,025,103.63	979,147.29	984,214.56
6. Reserve Standard - by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,025,103.63	979,147.29	984,214.56

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):

1. General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYP, Line E1c)
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)
5. Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

**District's Reserve Standard
(Section 10B, Line 7):**

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
0.00		
3,501,019.00	2,159,538.00	
0.00	0.00	1,017,871.00
0.00	0.00	0.00
0.00		
0.00		
0.00		
3,501,019.00	2,159,538.00	1,017,871.00
10.25%	6.62%	3.10%
1,025,103.63	979,147.29	984,214.56
Status: Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:

(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0%
or -\$20,000 to +\$20,000**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2017-18)	(4,253,152.00)			
Budget Year (2018-19)	(4,423,411.00)	170,259.00	4.0%	Met
1st Subsequent Year (2019-20)	(4,410,298.00)	(13,113.00)	-0.3%	Met
2nd Subsequent Year (2020-21)	(4,420,609.00)	10,311.00	0.2%	Met
1b. Transfers In, General Fund *				
First Prior Year (2017-18)	80,869.00			
Budget Year (2018-19)	252,074.00	171,205.00	211.7%	Not Met
1st Subsequent Year (2019-20)	313,062.00	60,988.00	24.2%	Not Met
2nd Subsequent Year (2020-21)	201,836.00	(111,226.00)	-35.5%	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2017-18)	382,548.00			
Budget Year (2018-19)	426,841.00	44,293.00	11.6%	Not Met
1st Subsequent Year (2019-20)	347,792.00	(79,049.00)	-18.5%	Not Met
2nd Subsequent Year (2020-21)	264,575.00	(83,217.00)	-23.9%	Not Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:

(required if NOT met)

- 1b. 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 transfers in to general fund all come from Fund 20, which acts as the District's savings account for Retiree health and welfare benefits. The transfers in cover the District cost of providing retirees with Post Employment health benefits.

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

Explanation:
(required if NOT met)

The projected transfer to Fund 13 is \$131,775 for all three budget years, and the remainder of the transfer for each budget year is going to Fund 20 and reflects the District liability for Retiree health and welfare benefits.

- 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 commitments¹ 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.

¹ 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	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	24	51-8611, 8614, 52-8611, 8614	51-7433, 7434, 52-7433, 7434	32,802,114
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	01-8011	All Salary accounts	154,471
Other Long-term Commitments (do not include OPEB):				
Bond Issue Premium	24	52-8611, 8614	52-7433, 7434	1,509,632
Bond Capital Int.	24	52-8611, 8614	52-7433, 7434	8,083,789
Net Pension Liability				26,957,849
TOTAL:				69,507,855

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	42,433	0	0	0
Certificates of Participation	0	0	0	0
General Obligation Bonds	2,081,350	2,174,819	2,275,169	2,362,969
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Bond Issue Premium	196,191	196,191	141,781	168,981
Bond Capital Int.	113,165	113,165	104,700	104,700
Net Pension Liability				
Total Annual Payments:	2,433,139	2,484,175	2,521,650	2,636,650
Has total annual payment increased over prior year (2017-18)?		Yes	Yes	Yes

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

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)

The increase in long-term commitments is being funded through property tax collections and the debt is paid from Bond Funds 51/52.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

A retiree with 10 years of service with the district may elect to continue District group insurance programs for a period not to exceed 10 years of coverage and not to extend past age 65. The District premium contribution shall be limited to a total of \$35,000 for full-time employees and shall be prorated for part time employees. Employees with 10 years of service receive 50% of the \$35,000, or \$17,500. Employees with 15 years of service receive 75%, or \$26,250, and employees with 20 years of service receive \$35,000.

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

383,317

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

2,001,124.00

0.00

2,001,124.00

Actuarial

Jul 01, 2016

5. OPEB Contributions

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

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

164,870.00	164,870.00	164,870.00
257,196.00	318,184.00	204,397.00
257,196.00	318,184.00	204,397.00
35	33	33

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	148.4	141.4	141.4	141.4

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.

Negotiations are not settled for the 2018-19 fiscal year.

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:

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

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

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

116,350

7. Amount included for any tentative salary schedule increases

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

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

- 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
1,754,279	1,841,993	1,934,092
80.4%	76.6%	72.9%
-6.6%	-4.8%	-4.8%

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:

Yes		
300,974	207,564	209,577

The District and GTA settled negotiations for the 2017-18 year in May 2018. The Certificated staff received a 1.5% increase retroactive to July 1, 2017, and a .5 % increase retroactive to January 1, 2018. Eight Certificated staff retiring at the end of the 2018-19 school year will receive an additional retirement incentive of \$8,500 in addition to the \$2,500 retirement incentive in the contract. With benefits the incentive will cost the District approximately \$97,000 in the 2018-19 fiscal year.

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
91,420	111,197	118,975
0.2%	21.6%	7.0%

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)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	183.6	178.2	177.2	176.2

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.

No

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

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

Negotiations are not settled for the 2018-19 fiscal year.

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

72,523

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
974,359	1,023,077	1,074,231
76.7%	73.0%	69.5%
-2.0%	-4.8%	-4.8%

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:

Yes		
92,273	94,308	96,312

The District and CSEA settled 2017-18 fiscal year negotiations in May 2018. There is a \$250 increase on the H&W cap, an ongoing 1% increase for steps 8-16 and an ongoing 2% increase for steps 17-32 retroactive to July 1, 2017. There is also an additional holiday on the calendar for the 2018-19 year, cost is included in the total.

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
52,200	88,830	61,748
-15.8%	70.2%	-30.5%

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

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

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

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	28.8	27.8	27.8	27.8

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

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

No

If Yes, complete question 2.

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

Negotiations are not settled for the 2018-19 fiscal year.

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

30,288

4. 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

**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)
Yes	Yes	Yes
392,821	412,642	433,085
69.6%	66.3%	63.1%
-4.8%	-4.8%	-4.8%

**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)
Yes	Yes	Yes
23,316	32,104	21,367
-5.0%	37.7%	-33.4%

**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)
Yes	Yes	Yes
13,860	13,860	13,860
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 27, 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?
- A2.** Is the system of personnel position control independent from the payroll system?
- A3.** Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)
- A4.** Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
- A5.** Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6.** Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7.** Is the district's financial system independent of the county office system?
- A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
- A9.** Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review