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July 1 Budget FINANCIAL REPORTS 2018-19 Budget School District Certification

	NNUAL BUDGET REPORT: ly 1, 2018 Budget Adoption								
	Insert "X" in applicable boxes:								
X	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.								
X	If the budget includes a combined assigned and unassigned recommended reserve for economic uncertainties, at its put he requirements of subparagraphs (B) and (C) of paragraph Section 42127.	olic hearing, the school district complied with							
	Budget available for inspection at:	Public Hearing:							
	Place: Business Office Date: June 15, 2018 Adoption Date: June 26, 2018	Place: Trussell Hall Date: June 19, 2018 Time: 05:30 PM							
	Signed:Clerk/Secretary of the Governing Board (Original signature required)								
	Contact person for additional information on the budget rep	orts:							
	Name: Rhonda Brown	Telephone: 760/745-4931 X1101							
	Title: Director of Finance (CBO)	E-mail: rhonda.brown@sanpasqualunion.ne							

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.

				Not
CRITER	IA AND STANDARDS		Met	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.	х	

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RITER	RIA AND STANDARDS (continu	ued)	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.	х	
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.	Х	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		х
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.		х
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.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	Х	
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.	х	
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.	х	

PPLE	EMENTAL 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?	х	
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?	х	
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?	х	
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)?	х	
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?		х

UPPLE	EMENTAL INFORMATION (con	tinued)	No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		 If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment? 	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	х	
	1	If yes, are they lifetime benefits?	n/a	
		If yes, do benefits continue beyond age 65?	n/a	
		 If yes, are benefits funded by pay-as-you-go? 	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	х	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	 Certificated? (Section S8A, Line 1) 		Х
	=	 Classified? (Section S8B, Line 1) 		Х
		 Management/supervisor/confidential? (Section S8C, Line 1) 		Х
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? 		X
		 Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 26	s, 2018
\$10	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

אווטנ	DNAL 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?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	х	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	х	
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?	х	

July 1 Budget FINANCIAL REPORTS 2018-19 Budget School District Certification

DDITIC	ONAL FISCAL INDICATORS (c	ontinued)	No_	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
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).	х	
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?	х	

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ANN	IUAL CERTIFICATION REGARDING SELF-INSURED WORK	ERS' COMPENSATION CLAIMS						
insu to th gove deci	suant to EC Section 42141, if a school district, either individually red for workers' compensation claims, the superintendent of the governing board of the school district regarding the estimate erning board annually shall certify to the county superintendent ded to reserve in its budget for the cost of those claims.	e school district annually shall provide information discrued but unfunded cost of those claims. The						
To tl	ne County Superintendent of Schools:							
()	Our district is self-insured for workers' compensation claims a Section 42141(a):	s defined in Education Code						
	Total liabilities actuarially determined:	\$						
	Less: Amount of total liabilities reserved in budget:	\$						
	Estimated accrued but unfunded liabilities:	\$0.00						
(<u>X</u>)	This school district is self-insured for workers' compensation claims through a JPA, and offers the following information: This school distric's program is funded through the county office JPA							
()	This school district is not self-insured for workers' compensati	on claims,						
Signed		Date of Meeting: Jun 26, 2018						
Olgilou	Clerk/Secretary of the Governing Board (Original signature required)							
	For additional information on this certification, please contact:							
Name:	Rhonda Brown							
Title:	Director of Finance (CBO)							
Telephone:	760/745-4931 X1101							

rhonda.brown@sanpasqualunion.net

E-mail:

		2017	-18 Estimated Actua	ls	2018-19 Budget			
Description F	Object Resource Codes Codes		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	4,362,685.00	27,349,00	4,390,034.00	4,617,452.00	26,339.00	4,643,791.00	5.89
2) Federal Revenue	8100-8299	0,00	260,422.00	260,422,00	0.00	244,068,00	244,068.00	-6.39
3) Other State Revenue	8300-8599	180,310.00	314,493.00	494,803,00	300,752,00	263,882.00	564,634.00	14.19
4) Other Local Revenue	8600-8799	109,095,00	522,512.00	631,607,00	110,500.00	523,482.00	633,982.00	0.49
5) TOTAL, REVENUES		4,652,090.00	1,124,776.00	5,776,866.00	5,028,704.00	1,057,771.00	6,086,475.00	5.49
B. EXPENDITURES								
1) Certificated Salaries	1000-1999	2,332,050.00	355,601,00	2,687,651.00	2,367,434.00	360,771.00	2,728,205,00	1.59
2) Classified Salaries	2000-2999	593,515,00	260,564.00	854,079.00	626,499,00	262,883,00	889,382.00	4,19
3) Employee Benefits	3000-3999	843,979.00	367,766,00	1,211,745,00	932,404,00	379,881.00	1,312,285,00	8,39
4) Books and Supplies	4000-4999	290,818.00	170,329.00	461,147,00	345,183.00	98,007.00	443,190.00	-3,99
5) Services and Other Operating Expenditures	5000-5999	457,254.00	85,619.00	542,873.00	495,588,00	58,282,00	553,870.00	2.09
6) Capital Outlay	6000-6999	14,116.00	0.00	14,116.00	0.00	0,00	0.00	-100.09
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		35,708,00	35,708.00	0,00	37,052,00	37,052,00	3.89
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(4,685.00)	4,685.00	0.00	0,00	0,00	0.00	0.09
9) TOTAL, EXPENDITURES		4,527,047.00	1,280,272,00	5,807,319.00	4,767,108,00	1,196,876.00	5,963,984.00	2.79
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		125,043.00	(155,496.00)	(30,453.00)	261,596,00	(139, 105.00)	122,491.00	-502 29
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0,00	0.00	0.09
b) Transfers Out	7600-7629	0.00	0.00	0.00	0,00	0.00	0.00	0.09
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses	7630-7699	0.00	0.00	0.00	0,00	0.00	0.00	0.09
3) Contributions	8980-8999	(134,430.00)	134,430.00	0.00	(139,105,00)	139,105.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USE	S	(134,430.00)	134,430.00	0.00	(139,105.00)	139,105.00	0.00	0.09

			2017	-18 Estimated Act	uals		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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,387,00)	(21,066,00)	(30,453,00)	122,491.00	0.00	122,491.00	-502.29
F. FUND BALANCE, RESERVES									
Beginning Fund Balance As of July 1 - Unaudited		9791	931,945.14	102,798.00	1,034,743.14	922,558.14	81,732,00	1,004,290,14	-2,9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0,00	0,00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			931,945,14	102,798,00	1,034,743,14	922,558.14	81,732.00	1,004,290.14	-2.99
d) Other Restalements		9795	0,00	0.00	0.00	0.00	0,00	0,00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			931,945.14	102,798.00	1,034,743.14	922,558,14	81,732,00	1,004,290,14	-2,99
2) Ending Balance, June 30 (E + F1e)			922,558.14	81,732,00	1,004,290,14	1,045,049,14	81,732,00	1,126,781.14	12.29
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.09
-		9712	0.00	0.00		0.00	0.00	0.00	0.09
Stores						0.00	0.00	0.00	0.03
Prepaid Items		9713	0.00	0.00					
All Others		9719	0.00	0.00		0.00	0.00	0.00	0.09
b) Restricted		9740	0.00	81,732.68	81,732.68	0.00	81,732,68	81,732.68	0.09
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.09
d) Assigned			1			1			
Other Assignments One Time Mandated Costs	0000	9780 9780	520,000.00	0.00	520,000.00	520,000.00 200,000.00	0.00	200,000.00	0.09
Declining Enrollment Campus Safety Projects (Sound Syster	0000	9780 9780				100,000,00		100,000.00	
Technology Equipment	0000	9780				65,000.00		65,000.00	
Curriculum/Textbook Adoption (Commo	0000	9780				30,000.00		30,000.00	- 1
One Time Mandated Costs	0000	9780	200,000.00		200,000.00				
Declining Enrollment	0000	9780	100,000.00		100,000.00				
Campus Safety Projects (Sound Syster	0000	9780	125,000.00		125,000.00				
Technology	0000	9780	65,000.00		65,000.00				
Curriculum/Textbook Adoption (Commo	0000	9780	30,000.00		30,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	232,293.00	0.00	232,293.00	238,559.00	0.00	238,559.00	2.79
Unassigned/Unappropriated Amount		9790	169,265.14	(0.68)	169,264.46	285,490,14	(0.68)	285,489.46	68.79

% Diff Column C & F

Total Fund col. D + E (F)

2018-19 Budget

Restricted (E)

Unrestricted (D)

Diego County				ditures by Object	
Description R	esource Codes	Object Codes	Unrestricted (A)	18 Estimated Actual Restricted (B)	Total Fund col. A + B (C)
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00	0,00	0,0
Fair Value Adjustment to Cash in County 1	Treasury	9111	0.00	0.00	0.0
b) in Banks		9120	0.00	0.00	0.0
c) in Revolving Cash Account		9130	0.00	0.00	0,0
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0,0
e) Collections Awaiting Deposit		9140	0.00	0,00	0.0
2) Investments		9150	0.00	0.00	0.0
3) Accounts Receivable		9200	0.00	0.00	0.0
4) Due from Grantor Government		9290	0.00	0.00	0.0
5) Due from Other Funds		9310	0,00	0.00	0,0
6) Stores		9320	0.00	0.00	0.0
7) Prepaid Expenditures		9330	0.00	0.00	0,0
8) Other Current Assets		9340	0.00	0.00	0.0
9) TOTAL, ASSETS			0.00	0.00	0.0
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00	0.00	0,0
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.
LIABILITIES					
1) Accounts Payable		9500	0.00	0.00	0,0
2) Due to Grantor Governments		9590	0.00	0.00	0,0
3) Due to Other Funds		9610	0.00	0.00	0,0
4) Current Loans		9640	0.00	0.00	0.
5) Uneamed Revenue		9650	0.00	0.00	0.0
6) TOTAL LIABILITIES			0.00	0.00	0.0
, DEFERRED INFLOWS OF RESOURCES					
1) Deferred inflows of Resources		9690	0.00	0.00	0.0
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.0
C. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (l6 + J2)			0.00	0.00	0.0

		2017	-18 Estimated Actua	Is		2018-19 Budget		
Description Resource C	Object odes Codes	Unrestricted	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description Resource C LCFF SOURCES	oues codes	(A)	(0)	101	(D)	15/	10	CHI
LCFF SOURCES		į.						
Principal Apportionment State Aid - Current Year	8011	2,254,753.00	0.00	2,254,753.00	2,501,854.00	0.00	2,501,854.00	11.0%
Education Protection Account State Aid - Current Year	8012	694,744.00	0.00	694,744.00	707,071.00	0,00	707,071.00	1,8%
State Aid - Prior Years	8019	0.00	0.00	0,00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions	8021	9,953.00	0.00	9,953.00	9,902.00	0.00	9,902.00	-0.5%
Timber Yield Tax	8022	0.00	0.00	0,00	0,00	0.00	0_00	0.0%
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes	8041	1,393,005.00	0.00	1,393,005.00	1,403,595.00	0.00	1,403,595.00	0.8%
Unsecured Roll Taxes	8042	43,408.00	0.00	43,408.00	43,173,00	0.00	43,173.00	-0.5%
Prior Years' Taxes	8043	(377.00)	0.00	(377.00)	(289.00)	0.00	(289.00)	-23.3%
Supplemental Taxes	8044	59,887.00	0.00	59,887.00	65,002.00	0.00	65,002.00	8.5%
Education Revenue Augmentation Fund (ERAF)	8045	(17,688.00)	0.00	(17,688.00)	(12,856.00)	0.00	(12,856.00)	-27.3%
Community Redevelopment Funds (SB 617/699/1992)	8047	0.00	0.00	0,00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	8048	0.00	0.00	0_00	0.00	0.00	0.00	0,0%
Miscellaneous Funds (EC 41604)					-			
Royalties and Bonuses	8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	8089	0.00	0.00	0,00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources		4,437,685.00	0.00	4,437,685.00	4,717,452.00	0.00	4,717,452.00	6.3%
LCFF Transfers		l di			i			
Unrestricted LCFF Transfers - Current Year 0000	8091	(75,000.00)		(75,000.00)	(100,000.00)	1 1	(100,000.00)	33.3%
All Other LCFF Transfers -		7/2/022/02/		1.5,555,557	1,000,0000,			
Current Year All Other	8091	0.00	0,00	0,00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00	0.00	0,00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	8097	0.00	27,349.00	27,349.00	0.00	26,339.00	26,339.00	-3.7%
LCFF/Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES		4,362,685.00	27,349.00	4,390,034.00	4,617,452.00	26,339.00	4,643,791.00	5.8%
FEDERAL REVENUE								
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181	0.00	58,395.00	58,395.00	0.00	69,081.00	69,081.00	18.3%
Special Education Discretionary Grants	8182	0.00	20,528.00	20,528.00	0.00	9,842,00	9,842.00	-52.1%
Child Nutrition Programs	8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities	8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	8260	0.00	0,00	0,00	0.00	0.00	0.00	0.0%
Flood Control Funds	8270	0.00	0.00	0,00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285	0.00	0.00	0.00	0,00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources	8287	0.00	11,080.00	11,080.00	0.00	11,192,00	11,192.00	1.0%
Title I, Part A, Basic 3010	8290		111,933.00	111,933.00		95,392.00	95,392.00	-14.8%
Title I, Part D, Local Delinquent	02.00							
Programs 3025	8290		0.00	0.00		0.00	0,00	0.0%
Title II, Part A, Educator Quality 4035	8290		7,126.00	7,126.00		7,126.00	7,126,00	0.0%
Title III, Part A, Immigrant Education Program. 4201	8290		0.00	0.00		0.00	0.00	0.0%

			2017	-18 Estimated Actua	ls		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
Title III, Part A, English Learner									
Program	4203	8290		7,354.00	7,354,00		7,429.00	7,429,00	1.0%
Public Charter Schools Grant Program (PCSGF	4610	8290		0.00	0.00		0.00	0.00	0.09
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.09
Career and Technical	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
Education			0.00	44,006.00	44,006.00	0.00	44,006.00	44,006.00	0.0%
All Other Federal Revenue	All Other	8290	0,00	260,422.00	260,422.00	0.00	244,068,00	244,068,00	-6,3%
TOTAL, FEDERAL REVENUE			0.00	200,422.00	200,422,00		21,122,22		
OTHER STATE REVENUE					1				
Other State Apportionments					1				
ROC/P Entitlement			- 1 - 0	0,00	0.00		0.00	0.00	0.09
Prior Years	6360	8319		0.00	0.00		0.00	0,00	
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	0.09
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Mandated Costs Reimbursements		8550	95,155.00	0.00	95,155,00	212,768.00	0.00	212,768.00	123.69
Lottery - Unrestricted and Instructional Materia	als	8560	83,221,00	28,183.00	111,404.00	86,484.00	28,433.00	114,917.00	3.29
Tax Refief Subventions Restricted Levies - Other									
Homeowners' Exemptions	~	8575	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.09
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0,00	0.00	0.09
Charter School Facility Grant	6030	8590		0.00	0.00		0,00	0.00	0,09
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		1,875.00	1,875.00		2,000.00	2,000.00	6,79
California Clean Energy Jobs Act	6230	8590	A	51,376.00	51,376.00		0.00	0.00	-100.09
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.09
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0,09
Specialized Secondary	7370	6590		0.00	0.00		0,00	0.00	0.09
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0,09
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	
All Other State Revenue	All Other	8590	1,934.00	233,059.00	234,993.00	1,500.00	233,449.00	234,949.00	0.09
TOTAL, OTHER STATE REVENUE			180,310.00	314,493.00	494,803.00	300,752.00	263,882.00	564,634.00	14,19

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			2017	-18 Estimated Actua	s		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)	% Di Colun C &
THER LOCAL REVENUE								1.10.00	
					i				
Other Local Revenue County and District Taxes					Ĭ				
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	١,
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0,00	
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0,00	0,00	0.00	0.00	
Other		8622	0,00	0.00	0.00	0.00	0,00	0.00	-
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0,00	0,00	0,00	0.00	0.00	0.00	_
Penalties and Interest from Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	
Sales		nen4	0.00	0.00	0.00	0.00	0.00	0.00	
Sale of Equipment/Supplies Sale of Publications		8631 8632	0.00	0.00	0,00	0,00	0.00	0.00	
Food Service Sales		8634	0.00	0.00	0,00	0.00	0.00	0.00	
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	
Leases and Rentals		8650	0.00	0.00	0,00	0.00	0.00	0.00	
nterest		8660	11,500.00	0,00	11,500,00	11,500.00	0.00	11,500.00	
let Increase (Decrease) in the Fair Value		0000	11,000.00	0,00	11,000,00	11,000,00	7.50	1 1,000.00	
of Investments		8662	0.00	0.00	0,00	0.00	0.00	0.00	
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	
Interagency Services		8677	0.00	0.00	0.00	0,00	0.00	0.00	
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0,00	
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0,00	0.00	0.00	0.00	
All Other Local Revenue		8699	97,595.00	27,952.00	125,547.00	99,000.00	0.00	99,000.00	
uition		8710	0.00	0.00	0.00	0.00	0.00		
Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	
ransfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	
From County Offices	6500	8792		494,560.00	494,560.00		523,482.00	523,482.00	
From JPAs	6500	8793		0.00	0.00		0.00	0.00	
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0,00	0.00		0.00	0.00	
From County Offices	6360	8792		0.00	0.00		0.00	0.00	
From JPAs	6360	8793		0.00	0.00		0.00	0.00	
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0,00	
OTAL, OTHER LOCAL REVENUE			109,095.00	522,512.00	631,607.00	110,500.00	523,482.00	633,982.00	

		2017	7-18 Estimated Actu	als		2018-19 Budget		_
Description Re	Object source Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col, A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Colum C & F
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100	2,103,370.00	221,775.00	2,325,145.00	2,194,258.00	208,869.00	2,403,127.00	3.4
Certificated Pupil Support Salaries	1200	27,563.00	66,828.00	94,391,00	0.00	93,817.00	93,817,00	-0.
Certificated Supervisors' and Administrators' Salaries	s 1300	199,117.00	66,998.00	266,115.00	171,176.00	58,085,00	229,261.00	-13.
Other Certificated Salaries	1900	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.
TOTAL, CERTIFICATED SALARIES		2,332,050.00	355,601.00	2,687,651,00	2,367,434.00	360,771.00	2,728,205,00	1,
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100	13,465.00	180,582.00	194,047.00	14,308.00	183,299,00	197,607.00	1
Classified Support Salaries	2200	154,825,00	68,196.00	223,021.00	162,159.00	71,084,00	233,243.00	4
Classified Supervisors' and Administrators' Salaries	2300	108,156.00	0.00	108,156.00	108,722.00	0.00	108,722.00	C
Clerical, Technical and Office Salaries	2400	217,889,00	0.00	217,889.00	230,452.00	0.00	230,452.00	5
Other Classified Salaries	2900	99,180.00	11,786.00	110,966.00	110,858.00	8,500.00	119,358.00	7
TOTAL, CLASSIFIED SALARIES		593,515.00	260,564.00	854,079.00	626,499.00	262,883.00	889,382.00	4
MPLOYEE BENEFITS								
STRS	3101-3102	318,120.00	249,382.00	567,502.00	373,905.00	252,495.00	626,400.00	10
PERS	3201-3202	86,266.00	38,326.00	124,592.00	106,526.00	45,928.00	152,454.00	22
	3301-3302	82,002.00	25,097.00	107,099.00	86,519.00	25,340.00	111,859.00	_
OASDI/Medicare/Alternative Health and Welfare Benefits	3401-3402	291,396.00	41,584.00	332,980.00	301,984.00	42,894.00	344,878.00	
Unemployment insurance	3501-3502	1,447.00	308.00	1,755.00	1,496.00	314.00	1,810.00	
- , ,	3601-3602	59,748.00	13,069.00	72,817.00	61,974.00	12,910.00	74,884.00	
Workers' Compensation	3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	(
OPEB, Allocated	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	
OPEB, Active Employees	3901-3902	5,000.00	0.00	5,000.00	0.00	0.00	0.00	-100
Other Employee Benefits	3501-3502	843,979.00	367,766.00	1,211,745.00	932,404.00	379,881.00	1,312,285.00	
TOTAL, EMPLOYEE BENEFITS OOKS AND SUPPLIES		643,979,00	307,760.00	1,211,745.00	302,404.00	0,0,00,00	1,012,200.00	
OURS AND SUFFLIES								
Approved Textbooks and Core Curricula Materials	4100	98,145.00	0.00	98,145.00	90,000.00	0.00	90,000.00	-8
Books and Other Reference Materials	4200	10,000.00	9,823.00	19,823.00	5,484.00	6,425.00	11,909.00	-39
Materials and Supplies	4300	110,645.00	112,903.00	223,548.00	145,699,00	45,576.00	191,275.00	-14
Noncapitalized Equipment	4400	72,028.00	47,603.00	119,631.00	104,000.00	46,006.00	150,006.00	25
Food	4700	0,00	0.00	0.00	0.00	0.00	0.00	(
TOTAL, BOOKS AND SUPPLIES		290,818.00	170,329.00	461,147.00	345,183.00	98,007.00	443,190.00	-3
ERVICES AND OTHER OPERATING EXPENDITUR	RES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0,00	0.00	0
Travel and Conferences	5200	14,137.00	15,000.00	29,137.00	16,275,00	12,798.00	29,073.00	-0
Dues and Memberships	5300	19,411.00	0.00	19,411.00	19,450.00	0.00	19,450,00	0
nsurance	5400 - 5450	32,729.00	0.00	32,729.00	35,000.00	0,00	35,000.00	6
Operations and Housekeeping Services	5500	186,150.00	0.00	186,150.00	192,000.00	0.00	192,000.00	3
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	44,128.00	27,000.00	71,128.00	41,276.00	27,000.00	68,276.00	-4
Fransfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.00	
Fransfers of Direct Costs - Interfund	5750	(31,100.00)	0.00	(31,100.00)	(34,200.00)	0.00	(34,200.00)	10
Professional/Consulting Services and	5800	162,583.00	42,779.00	205,362.00	196,667.00	17,644.00	214,311.00	4
Operating Expenditures	5900	29,216.00	840.00	30,058.00	29,120.00	840.00	29,960.00	-0
Communications	5900	29,210,00	840.00	30,000.00	29,120.00	540.00	20,000,00	-0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		457,254.00	85,619.00	542,873.00	495,588.00	58,282.00	553,870.00	2

			2017	-18 Estimated Actua	ls		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	0.09
Land Improvements		6170	0.00	0.00	0.00	0,00	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Books and Media for New School Libraries								0.00	0.09
or Major Expansion of School Libraries		6300	0.00	0,00	0,00	0.00	0.00	0.00	
Equipment		6400	14,116.00	0.00	14,116.00	0.00	0.00	0,00	-100.09
Equipment Replacement		6500	0.00	0.00	0,00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			14,116.00	0.00	14,116,00	0.00	0,00	0.00	-100.09
OTHER OUTGO (excluding Transfers of Inc	lirect 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	0.09
Tuition, Excess Costs, and/or Deficit Paymo Payments to Districts or Charter Schools	ents	7141	0.00	24,628.00	24,628.00	0.00	25,860.00	25,860.00	5_0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Payments to JPAs		7143	0.00	0.00	0.00	0,00	0.00	0.00	0.09
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	11,080.00	11,080.00	0,00	11,192,00	11,192,00	1.09
To County Offices		7212	0.00	0.00	0,00	0.00	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Special Education SELPA Transfers of App To Districts or Charter Schools	oortionments 6500	7221		0,00	0,00		0.00	0.00	0.09
To County Offices	6500	7222		0.00	0,00		0.00	0.00	0.09
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.09
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.09
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.09
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.09
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Debt Service Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfe	re of Indirect Costs)	1400	0.00	35,708.00	35,708.00	0.00	37,052.00	37,052.00	3.89
THER OUTGO - TRANSFERS OF INDIREC			,0,00	00,100.00	56/120.05				
Topo of one of the direct Control		7940	/4 805 001	4 005 00	0.00	0.00	0.00	0.00	0.09
Transfers of Indirect Costs		7310	(4,685.00)	4,685.00	0.00	0.00	0.00	0.00	0.09
Transfers of Indirect Costs - Interfund TOTAL, OTHER OUTGO - TRANSFERS OF	INDIRECT COSTS	7350	(4,685.00)	0,00 4,685.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF	INDIRECT COSTS		(4,005.00)	4,085.00	0.00	0.00	0.00	5,00	0.07
OTAL, EXPENDITURES			4,527,047.00	1,280,272.00	5,807,319.00	4,767,108.00	1,196,876.00	5,963,984.00	2.79

			2017-	-18 Estimated Actua	s		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
NTERFUND TRANSFERS				7			X-30		
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0,00	0.00	0.09
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To: State School Building Fund/									
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0,00	0.00	0.09
To: Cafeteria Fund		7616	0,00	0.00	0.00	0,00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0,00	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.09
OTHER SOURCES/USES						1			
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
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		0373	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES			0.50	0.00	0.00	0.00	0.00	0.00	3.07
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	(134,430.00)	134,430,00	0.00	(139,105.00)	139,105.00	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			(134,430.00)	134,430.00	0.00	(139,105.00)	139,105.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES			(134,430.00)	134,430.00	0.00	(139,105.00)	139,105.00	0.00	0.0%

			2017	-18 Estimated Actua	ls		2018-19 Budget		
Description	Function 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	4,362,685.00	27,349,00	4,390,034.00	4,617,452.00	26,339.00	4,643,791.00	5.89
2) Federal Revenue		8100-8299	0.00	260,422.00	260,422.00	0.00	244,068.00	244,068.00	-6.39
3) Other State Revenue		8300-8599	180,310.00	314,493.00	494,803.00	300,752.00	263,882.00	564,634.00	14,19
4) Other Local Revenue		8600-8799	109,095.00	522,512.00	631,607.00	110,500.00	523,482.00	633,982.00	0.49
5) TOTAL, REVENUES			4,652,090.00	1,124,776.00	5,776,866.00	5,028,704.00	1,057,771.00	6,086,475.00	5.49
B. EXPENDITURES (Objects 1000-7999)			1						
1) Instruction	1000-1999		3,073,503.00	897,375.00	3,970,878.00	3,301,032.00	807,167,00	4,108,199.00	3,5%
Instruction - Related Services	2000-2999		504,940.00	115,996.00	620,936.00	502,150.00	93,386.00	595,536.00	-4.19
3) Pupil Services	3000-3999		184,485.00	86,682.00	271,167.00	188,327.00	116,367.00	304,694.00	12.49
4) Ancillary Services	4000-4999		7,685.00	0.00	7,685.00	7,685.00	0.00	7,685.00	0.09
5) Community Services	5000-5999		0.00	0,00	0.00	0.00	0.00	0.00	0.09
6) Enterprise	6000-6999		0,00	0.00	0.00	0.00	0.00	0.00	0.09
7) General Administration	7000-7999		362,409.00	8,484.00	370,893.00	379,235.00	3,799.00	383,034.00	3.39
8) Plant Services	8000-8999		394,025,00	136,027.00	530,052.00	388,679.00	139,105.00	527,784.00	-0.49
9) Other Outgo	9000-9999	Except 7600-7699	0.00	35,708.00	35,708.00	0.00	37,052.00	37,052.00	3.89
10) TOTAL, EXPENDITURES			4,527,047.00	1,280,272,00	5,807,319.00	4,767,108.00	1,196,876.00	5,963,984.00	2.79
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10	0)		125,043.00	(155,496.00)	(30,453.00)	261,596.00	(139,105.00)	122,491.00	-502.29
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers a) Transfers In	8	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.00	0,00	0.00	0,00	0.09
3) Contributions		8980-8999	(134,430.00)	134,430.00	0.00	(139,105.00)	139,105.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/U	SES		(134,430.00)	134,430.00	0.00	(139,105.00)	139,105.00	0.00	0.0

			2017	-18 Estimated Actu	ials		2018-19 Budget		
Description	Function 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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,387.00)	(21,066.00)	(30,453,00)	122,491.00	0,00	122,491.00	-502.29
F. FUND BALANCE, RESERVES									
Beginning Fund Balance As of July 1 - Unaudited		9791	931,945.14	102,798.00	1,034,743.14	922,558.14	81,732.00	1,004,290,14	-2,9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			931,945.14	102,798.00	1,034,743,14	922,558.14	81,732.00	1,004,290.14	-2,99
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0
d) Other Restatements		9/95				922,558 14	81,732.00	1,004,290,14	-2.99
e) Adjusted Beginning Balance (F1c + F1d)			931,945.14	102,798.00	1,034,743,14				
2) Ending Balance, June 30 (E + F1e)			922,558,14	81,732.00	1,004,290.14	1,045,049.14	81,732.00	1,126,781.14	12.29
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	1,000.00	0.00	1,000,00	1,000.00	0.00	1,000.00	0.09
-		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Stores							0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.00	0.00			
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0
b) Restricted		9740	0,00	81,732,68	81,732.68	0,00	81,732.68	81,732,68	0.0
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.00	0,00	0.00	0,00	0.0
Other Commitments (by Resource/Object	i i	9760	0.00	0.00	0.00	0.00	0.00	0,00	0.0
d) Assigned									
Other Assignments (by Resource/Object)		9780	520,000.00	0.00	520,000.00	520,000.00	0.00	520,000,00	0.0
One Time Mandaled Costs	0000	9780				200,000.00		200,000.00	
Declining Enrollment	0000	9780				100,000.00		100,000.00	
Campus Safety Projects (Sound Syster	0000	9780				125,000.00		125,000.00	
Technology Equipment	0000	9780				65,000.00		65,000.00	
Curriculum/Textbook Adoption (Commo	0000	9780				30,000.00	- U.V.	30,000.00	
One Time Mandated Costs	0000	9780	200,000.00		200,000.00				
Declining Enrollment	0000	9780	100,000.00		100,000.00				
Campus Safety Projects (Sound Syster	0000	9780	125,000.00		125,000.00				
Technology	0000	9780	65,000.00		65,000.00				
Curriculum/Textbook Adoption (Commo	0000	9780	30,000.00		30,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	232,293.00	0.00	232,293.00	238,559.00	0.00	238,559.00	2.79
Unassigned/Unappropriated Amount		9790	169,265,14	(0.68)	169,264.46	285,490.14	(0.68)	285,489.46	68.79

San Pasqual Union Elementary San Diego County

July 1 Budget General Fund Exhibit: Restricted Balance Detail

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Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
3010	ESEA: Title I, Part A, Basic Grants Low-Income and Neglected	16,464.00	16,464.00
6500	Special Education	65,268.68	65,268.68
Total, Restric	cted Balance	81,732.68	81,732.68

Description	Resource Codes C	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	60,500.00	60,500.00	0.0%
3) Other State Revenue		8300-8599	4,200.00	4,200.00	0.0%
4) Other Local Revenue		8600-8799	85,300.00	85,300.00	0.0%
5) TOTAL, REVENUES			150,000.00	150,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0,00	0,0%
2) Classified Salaries		2000-2999	48,254.00	46,448.00	-3.7%
3) Employee Benefits		3000-3999	18,842.00	18,790.00	-0,3%
4) Books and Supplies		4000-4999	87,310.00	81,700.00	-6.4%
5) Services and Other Operating Expenditures		5000-5999	3,629.00	2,650.00	-27.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			158,035.00	149,588.00	-5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,035.00)	412.00	-105.1%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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	0.09

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,035,00)	412.00	-105.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,393.73	36,358.73	-18.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,393.73	36,358.73	-18_1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,393.73	36,358,73	-18.1%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance		:	36,358.73	36,770.73	1.1%
a) Nonspendable Revolving Cash		9711	0.00	0,00	0.0%
Stores		9712	0.00	0.00	0.0%
Stores					
Prepaid Items		9713	0.00	0,00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	36,358.73	36,770.73	1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0,00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		.=			0.004
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		0440	0.00		
a) in County Treasury		9110	0,00		
Fair Value Adjustment to Cash in County Treasu	гу	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		
		35 15	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
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		
			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	60,500.00	60,500.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			60,500.00	60,500.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,200.00	4,200.00	0.0%
All Other State Revenue		8590	0,00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,200.00	4,200,00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	85,000.00	85,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	300.00	300.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			85,300.00	85,300.00	0.0%
OTAL, REVENUES			150,000.00	150,000.00	0.09

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			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes		Budget	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	48,254.00	46,448.00	-3.7%
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			48,254.00	46,448.00	-3.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0,00	0.0%
PERS		3201-3202	6,139.00	6,742.00	9.8%
OASDI/Medicare/Alternative		3301-3302	3,670.00	3,554.00	-3.2%
Health and Welfare Benefits		3401-3402	8,016.00	7,510.00	-6.3%
Unemployment Insurance		3501-3502	24.00	23.00	-4.2%
Workers' Compensation		3601-3602	993.00	961,00	-3.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,842.00	18,790.00	-0.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,000.00	3,700.00	23.3%
Noncapitalized Equipment		4400	7,710.00	0.00	-100.0%
Food		4700	76,600.00	78,000.00	1.8%
TOTAL, BOOKS AND SUPPLIES			87,310.00	81,700.00	-6.4%

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	149.00	0.00	-100.0%
Dues and Memberships		5300	630.00	800.00	27.0%
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 Improvement	ents	5600	2,500.00	1,500.00	-40.0%
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	350.00	350.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	DITURES		3,629.00	2,650.00	-27.0%
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	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS		0.00	0.00	0.0%
TOTAL, EXPENDITURES			158,035.00	149,588.00	-5.3%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes		Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0,00	0.0%
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		7000	0.00	0.00	0.0%
CONTRIBUTIONS			3.00	0,00	
CONTRIBUTIONS			. 8/5 -/-	4 6	
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	60,500.00	60,500.00	0.0
3) Other State Revenue		8300-8599	4,200.00	4,200.00	0.0
4) Other Local Revenue		8600-8799	85,300.00	85,300.00	0,0
5) TOTAL, REVENUES			150,000.00	150,000.00	0.0
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.09
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999	ļ.	158,035.00	149,588.00	-5.39
4) Ancillary Services	4000-4999		0.00	0.00	0.0
5) Community Services	5000-5999		0.00	0.00	0.00
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		0.00	0,00	0.09
8) Plant Services	8000-8999		0.00	0.00	0.09
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.09
10) TOTAL, EXPENDITURES			158,035.00	149,588.00	-5.39
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(8,035.00)	412.00	-105.19
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
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)			(8,035.00)	412.00	-105.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,393.73	36,358.73	-18.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		:0	44,393.73	36,358.73	-18.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,393,73	36,358.73	-18.1%
2) Ending Balance, June 30 (E + F1e)			36,358.73	36,770.73	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	36,358.73	36,770.73	1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0,00	0.00	0.0%

July 1 Budget Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

San Pasqual Union Elementary San Diego County 37 68353 0000000 Form 13

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget	
5310	Child Nutrition: School Programs (e.g., School Lunch, School	36,358.73	36,770.73	
Total, Restr	icted Balance	36,358.73	36,770.73	

Description	Resource Codes Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	75,000.00	100,000.00	33.3%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0,0%
4) Other Local Revenue	8600-8799	2,000.00	2,500.00	25,0%
5) TOTAL, REVENUES		77,000.00	102,500.00	33.1%
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	60,516.00	70,000,00	15.7%
6) Capital Outlay	6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		60,516.00	70,000,00	15.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		16,484.00	32,500.00	97.2%
D. OTHER FINANCING SOURCES/USES				
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			16,484.00	32,500.00	97.2%
BALANCE (C + D4)			10,101.00		
F. FUND BALANCE, RESERVES		9			
Beginning Fund Balance As of July 1 - Unaudited		9791	382,485.83	398,969.83	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			382,485.83	398,969.83	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			382,485.83	398,969.83	4.3%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			398,969.83	431,469.83	8.1%
a) Nonspendable		0744	0.00	0.00	0.0%
Revolving Cash		9711	0.00		
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		9750	0.00	0.00	0.0%
Stabilization Arrangements		9750	0.00		
Other Commitments		9760	398,969.83	431,469.83	8.1%
Deferred Maintenance	0000	9760		431,469.83	
Deferred Maintenance	0000	9760	398,969.83		
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
<u>-</u>					
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

			2017-18	2018-19	Percent
Description F	Resource Codes	Object Codes	Estimated Actuals	Budget	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		
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 R	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	75,000.00	100,000.00	33.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			75,000.00	100,000.00	33.3%
OTHER STATE REVENUE					
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					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,000.00	2,500.00	25.0%
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			2,000.00	2,500.00	25.0%
TOTAL, REVENUES			77,000.00	102,500.00	33,1%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0,0%
Other Classified Salaries		2900	0.00	0.00	0,0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
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%
Rentals, Leases, Repairs, and Noncapitalized Improvemen	ts	5600	60,516.00	70,000.00	15.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		60,516.00	70,000.00	15.7%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
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 C	Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			60,516.00	70,000.00	15.7%

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					
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)			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	75,000.00	100,000.00	33.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,500.00	25.0%
5) TOTAL, REVENUES			77,000.00	102,500.00	33.1%
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		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		60,516.00	70,000.00	15.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			60,516.00	70,000.00	15.7%
C. EXCESS (DEFICIENCY) OF REVENUES	9				
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			16,484.00	32,500.00	97.2%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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
And the Control of th					
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16,484.00	32,500.00	97.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	382,485.83	398,969.83	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			382,485.83	398,969.83	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			382,485.83	398,969.83	4.3%
2) Ending Balance, June 30 (E + F1e)			398,969.83	431,469.83	8.1%
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	398,969.83	431,469.83	8.1%
Deferred Maintenance	0000	9760		431,469.83	
Deferred Maintenance	0000	9760	398,969.83		
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0,00	0.0%

San Pasqual Union Elementary San Diego County

July 1 Budget Deferred Maintenance Fund Exhibit: Restricted Balance Detail

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		2017-18	2018-19
Resource	Description	Estimated Actuals	Budget
T (D (Cata d Dalaman	0.00	0.00
Total, Restr	icted Balance	0.00	0.0

Description	Resource Codes Object	ct Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	801	0-8099	0.00	0.00	0.0%
2) Federal Revenue	810	0-8299	0.00	0.00	0.0%
3) Other State Revenue	830	0-8599	0.00	0.00	0.0%
4) Other Local Revenue	860	0-8799	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries	100	0-1999	0.00	0.00	0.0%
2) Classified Salaries	200	0-2999	0.00	0.00	0.0%
3) Employee Benefits	300	0-3999	0,00	0.00	0.0%
4) Books and Supplies	400	0-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	500	0-5999	0.00	0.00	0.0%
6) Capital Outlay	600	0-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		0-7299, 0-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	730	0-7399	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)			2,000,00	2,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In	8900	0-8929	0.00	0.00	0.0%
b) Transfers Out	7600	0-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930	0-8979	0.00	0.00	0.0%
b) Uses	7630	0-7699	0.00	0.00	0.0%
3) Contributions	8980	0-8999	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			2,000.00	2,000.00	0.0%
BALANCE (C + D4)			2,000.00	2,000.00	0.07
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance				004.005.50	
a) As of July 1 - Unaudited		9791	222,065,58	224,065.58	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			222,065.58	224,065.58	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			222,065.58	224,065.58	0.9%
2) Ending Balance, June 30 (E + F1e)			224,065.58	226,065.58	0.9%
Components of Ending Fund Balance				×	
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
-					
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	224,065.58	226,065.58	0.9%
Legal Fees and/or Special Ed IDT	0000	9780		70,000.00	
Unanticipated Expenditures(STRS,PERS, H	0000	9780		100,000.00	
Technology Infrastructure	0000	9780		56,065.58	
Legal Fees and/or Special Education IDT	0000	9780	70,000.00		
Unanticipated Expenditures(STRS,PERS,hc Technology Infrastructure	0000	9780 9780	100,000.00 54,065.58		
	0000	3100	04,000,00		
Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0,00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	_		2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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		
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		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

San Pasqual Union Elementary San Diego County

July 1 Budget Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

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Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	S	8662	0.00	0,00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000,00	0.0%
TOTAL, REVENUES			2,000.00	2,000.00	0.0%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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%
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)			0.00	0.00	0.0%

escription	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
REVENUES					
4) LOFE Courses		8010-8099	0.00	0.00	0.0%
1) LCFF Sources		8100-8299	0.00	0.00	0.0%
2) Federal Revenue		8300-8599	0.00	0.00	0.0%
3) Other State Revenue		8600-8799	2,000.00	2,000.00	0.0%
4) Other Local Revenue 5) TOTAL, REVENUES			2,000.00	2,000.00	0.0%
. EXPENDITURES (Objects 1000-7999)					
	1000-1999		0.00	0.00	0.0%
1) Instruction	2000-2999		0.00	0.00	0.0%
2) Instruction - Related Services	3000-2999		0.00	0.00	0.0%
3) Pupil Services			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	0.09
7) General Administration	7000-7999		0,00		0.09
8) Plant Services	8000-8999	Except	0.00	0.00	
9) Other Outgo	9000-9999	7600-7699	0.00	0.00	0.09
10) TOTAL, EXPENDITURES			0.00	0.00	0.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			2,000.00	2,000.00	0.0%
FINANCING SOURCES AND USES (A5 - B10)			2,000.00	2,000,00	
D. OTHER FINANCING SOURCES/USES					
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		8930-8979	0.00	0.00	0.0
a) Sources			0.00	0.00	0.0
b) Uses		7630-7699		0.00	0.0
3) Contributions		8980-8999	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)			2,000.00	2,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	222,065,58	224,065.58	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			222,065.58	224,065.58	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			222,065.58	224,065.58	0,9%
2) Ending Balance, June 30 (E + F1e)			224,065.58	226,065.58	0.9%
Components of Ending Fund Balance					
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed		0750		0.00	0.00
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					0.00
Other Assignments (by Resource/Object)	2000	9780	224,065.58	226,065.58	0.9%
Legal Fees and/or Special Ed IDT	0000	9780		70,000.00 100,000.00	
Unanticipated Expenditures(STRS,PERS, H	0000 0000	9780 9780		56,065.58	
Technology Infrastructure Legal Fees and/or Special Education IDT	0000	9780	70,000.00	30,003.30	
Unanticipated Expenditures(STRS,PERS,ho	0000	9780	100,000.00		
Technology Infrastructure	0000	9780	54,065.58		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

San Pasqual Union Elementary San Diego County

July 1 Budget Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

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Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
Total Restri	icted 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	30,794.00	2,400.00	-92.2%
5) TOTAL, REVENUES			30,794.00	2,400.00	-92.2%
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	3,441.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,441.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			27,353.00	2,400.00	-91.2%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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)			27,353.00	2,400.00	-91,2%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	287,907.65	315,260,65	9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			287,907.65	315,260.65	9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			287,907.65	315,260.65	9,5%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			315,260.65	317,660.65	0.8%
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	315,260.65	317,660.65	0.89
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
3. ASSETS					
Cash a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasur	ry	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					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. 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		
I. 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		

Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
	8575	0.00	0,00	0.0
	8576	0.00	0.00	0.0
	8590	0.00	0.00	0.0
		0.00	0.00	0.0
	8615	0,00	0.00	0,0
	8616	0.00	0.00	0.0
	8617	0.00	0.00	0.0
	8618	0.00	0.00	0.0
	8621	0.00	0.00	0.0
	8622	0.00	0.00	0.0
	8625	0.00	0.00	0.0
	8629	0.00	0.00	0.0
	8631	0,00	0.00	0.0
	8660	2,400.00	2,400.00	0.0
;	8662	0.00	0.00	0.0
	8681	28,394.00	0.00	-100.0
	IX.			
	8699	0.00	0.00	0,0
	8799	0.00	0,00	0.6
		30,794.00	2,400.00	-92.:
		8575 8576 8590 8615 8616 8617 8618 8621 8622 8625 8629 8631 8660 8662	Resource Codes Object Codes Estimated Actuals 8575 0.00 8576 0.00 8590 0.00 0.00 0.00 8615 0.00 8617 0.00 8618 0.00 8621 0.00 8622 0.00 8625 0.00 8631 0.00 8631 0.00 8660 2,400.00 8662 0.00 8681 28,394.00 8699 0.00 8799 0.00	Resource Codes

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%
		1500		0.00	0.0%
TOTAL, CERTIFICATED SALARIES CLASSIFIED SALARIES			0.00	0.00	0,07
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	0.09
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 R	esource Codes Object Code	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	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	3,441.00	0.00	-100.0%
Communications	5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	JRES	3,441.00	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	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	0.09
Equipment Replacement	6500	0.00	0.00	0.09
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	0.09
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 Cos	sts)	0.00	0.00	0.09
OTAL, EXPENDITURES		3,441,00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0,00	0.00	0.09
		7019			
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.09
Other Sources			1		
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	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from		7054		0.00	0.09
Lapsed/Reorganized LEAs		7651	0.00	0.00	
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0,00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
N 10					

July 1 Budget Capital Facilities Fund Expenditures by Function

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	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,794.00	2,400.00	-92.2%
5) TOTAL, REVENUES			30,794.00	2,400.00	-92.29
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	0.09
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	:	3,441.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,441.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			27,353.00	2,400.00	-91.2%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0,00	0.00	0.0%
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		2200 0000	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)			27,353.00	2,400.00	-91.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	287,907.65	315,260.65	9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			287,907.65	315,260.65	9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			287,907.65	315,260.65	9.5%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			315,260.65	317,660.65	0.8%
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	315,260.65	317,660.65	0.8%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget Capital Facilities Fund Exhibit: Restricted Balance Detail

San Pasqual Union Elementary San Diego County 37 68353 0000000 Form 25

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Resource	0 Other Restricted Local	2017-18 Estimated Actuals	2018-19 Budget	
9010	Other Restricted Local	315,260.65	317,660.65	
Total, Restric	cted Balance	315,260.65	317,660.65	

Description	Resource Codes C	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	2,500.00	2,500.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	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	4,029.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0,00	0.0%
6) Capital Outlay		6000-6999	12,940.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0,0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,969.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,469.00)	2,500.00	-117.3%
O. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0,00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%

			2017-18	2018-19	Percent Difference
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,469.00)	2,500.00	-117.3%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance As of July 1 - Unaudited		9791	284,561.81	270,092.81	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			284,561.81	270,092.81	-5.1%
d) Other Restatements		9795	0.00	0.00	0,0%
e) Adjusted Beginning Balance (F1c + F1d)			284,561.81	270,092.81	-5.1%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			270,092.81	272,592.81	0.9%
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	270,092.81	272,592.81	0.9%
Bus	0000	9780		100,000.00	
Equipment-Playground/Cafeteria/Maintenand	0000	9780		100,000.00	
Van	0000	9780		50,000.00	
Technology/Infrastructure	0000	9780		22,592.81	
Bus	0000	9780	100,000.00		
Equipment-Playground/Cafeteria/Maintenand	0000	9780	100,000.00		
Van	0000	9780	50,000.00		
Technology Infrastructure	0000	9780	20,092.81		
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		
Fair Value Adjustment to Cash in County Treasu	rv	9111	0.00		
	' '	9120	0.00		
b) in Banks		9130	0.00		
c) in Revolving Cash Account		9135	0.00		
d) with Fiscal Agent/Trustee		9140	0.00		
e) Collections Awaiting Deposit					
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					
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	2,500.00	2,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investmer	nts	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			2,500.00	2,500.00	0.0%
TOTAL, REVENUES			2,500.00	2,500.00	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	0.09
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.09
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	0.09
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.09
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.09
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	4,029.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,029.00	0.00	-100.0%

Description R	lesource 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	0.09
Insurance		5400-5450	0.00	0,00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	3	5600	0.00	0.00	0.00
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.09
Communications		5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		0.00	0.00	0.09
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.09
Land Improvements		6170	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	0,00	0.09
Books and Media for New School Libraries					
or Major Expansion of School Libraries		6300	0.00	0,00	0.0
Equipment		6400	12,940.00	0,00	-100.09
Equipment Replacement		6500	0.00	0,00	0.09
TOTAL, CAPITAL OUTLAY			12,940.00	0,00	-100.09
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	0.09
To County Offices		7212	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.00
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	0.00
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0_00	0.09
70			16,969.00	0.00	-100.09

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	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	0.09
5) TOTAL, REVENUES			2,500.00	2,500.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.09
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.09
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		16,969.00	0.00	-100.09
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,969.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(14,469.00)	2,500,00	-117.3%
D. OTHER FINANCING SOURCES/USES			(14,403.00)	2,000.00	-117.57
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%

- 1.00	40-200-4		2017-18	2018-19 Budget	Percent Difference
Description	Function Codes	Object Codes	Estimated Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND			(14,469.00)	2,500.00	-117.3%
BALANCE (C + D4)			(14,403.00)	2,000.00	117,070
F. FUND BALANCE, RESERVES			_		
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	284,561,81	270,092,81	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			284,561.81	270,092.81	-5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			284,561.81	270,092.81	-5.1%
2) Ending Balance, June 30 (E + F1e)			270,092.81	272,592.81	0.9%
Components of Ending Fund Balance					
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	270,092.81	272,592.81	0.9%
Bus	0000	9780		100,000.00	
Equipment-Playground/Cafeteria/Maintenand	0000	9780		100,000.00	
Van	0000	9780		50,000.00	
Technology/Infrastructure	0000	9780		22,592.81	
Bus	0000	9780	100,000.00		
Equipment-Playground/Cafeteria/Maintenand	0000	9780	100,000.00		
Van	0000	9780	50,000.00		
Technology Infrastructure	0000	9780	20,092.81		
e) Unassigned/Unappropriated		0700	0.00	0.00	0.0%
Reserve for Economic Uncertainties		9789	0.00	0.00	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

San Pasqual Union Elementary San Diego County

July 1 Budget Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

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Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
Total, Restric	eted 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	0,00	0.00	0.0%
5) TOTAL, REVENUES		0,00	0.00	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%
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)	*	0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES				
Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.09
3) Contributions	8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		0,00	0.00	0.09

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance As of July 1 - Unaudited		9791	181,340.00	181,340.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			181,340.00	181,340.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			181,340.00	181,340.00	0.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			181,340.00	181,340.00	0.0%
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	181,340.00	181,340.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

			2017-18	2018-19	Percent
Description	Resource Codes	Object Codes		Budget	Difference
G. ASSETS					
Cash a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasury	1	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		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
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		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (l6 + 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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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 Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF					0.00
Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	S	8662	0.00	0,00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES		-	0.00	0.00	0.0%

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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	0.00	0.00	0,0
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0
Debt Service - Interest		7438	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0,0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	costs)		0.00	0.00	0.0
OTAL, EXPENDITURES			0.00	0.00	0.0

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN		÷ .	0,00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.09
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	0.09
(c) TOTAL, SOURCES	<u> </u>		0,00	0.00	0.09
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	0.09
CONTRIBUTIONS					
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	0.09

July 1 Budget Bond Interest and Redemption Fund Expenditures by Function

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	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0,0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.09
5) TOTAL, REVENUES			0.00	0.00	0.09
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	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.09
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	0.09
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.09
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)	31-55		0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

July 1 Budget Bond Interest and Redemption Fund Expenditures by Function

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	181,340.00	181,340.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			181,340.00	181,340.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			181,340.00	181,340.00	0.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			181,340.00	181,340.00	0.0%
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	181,340.00	181,340.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

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Resource Description		2017-18 Estimated Actuals	Budget	
Total, Restric	cted 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	2,497.00	0.00	-100,0
4) Other Local Revenue		8600-8799	262,300.00	267,000.00	1.8
5) TOTAL, REVENUES			264,797.00	267,000.00	0.89
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,570.00	0.00	-100,09
2) Classified Salaries		2000-2999	123,194.00	127,294.00	3.3
3) Employee Benefits		3000-3999	43,348.00	43,806,00	1,1
4) Books and Supplies		4000-4999	11,450.00	8,500.00	-25,8
5) Services and Other Operating Expenses		5000-5999	32,944.00	35,450.00	7.69
6) Depreciation		6000-6999	743.00	0.00	-100.0
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.04
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENSES			213,249,00	215,050.00	0.89
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			51,548.00	51,950,00	0,89
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.00
Other Sources/Uses Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			51,548.00	51,950.00	0.8%
F. NET POSITION					
Beginning Net Position As of July 1 - Unaudited		9791	299,782.09	351,330.09	17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		5	299,782.09	351,330.09	17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			299,782.09	351,330.09	17.2%
2) Ending Net Position, June 30 (E + F1e)			351,330.09	403,280.09	14.89
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	351,330.09	403,280.09	14.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasur	у	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		
I. 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		3
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	2,497.00	0.00	-100.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,497.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales	•				
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,300.00	3,000.00	30,4%
Net Increase (Decrease) in the Fair Value of Invest	ments	8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	260,000.00	264,000.00	1.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			262,300.00	267,000.00	1.8%
TOTAL, REVENUES			264,797.00	267,000.00	0.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,570.00	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.09
Other Certificated Salaries		1900	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES			1,570.00	0.00	-100.09
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.09
Classified Support Salaries		2200	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.09
Other Classified Salaries		2900	123,194.00	127,294.00	3.39
TOTAL, CLASSIFIED SALARIES			123,194.00	127,294.00	3.39
EMPLOYEE BENEFITS					
STRS		3101-3102	2,707.00	0,00	-100.09
PERS		3201-3202	14,925.00	17,754.00	19.09
OASDI/Medicare/Alternative		3301-3302	9,456.00	9,738.00	3.09
Health and Welfare Benefits		3401-3402	13,615.00	13,615.00	0.0
Unemployment Insurance		3501-3502	62.00	64.00	3.29
Workers' Compensation		3601-3602	2,583.00	2,635.00	2.0
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			43,348.00	43,806.00	1,1
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.09
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	3,600.00	3,500.00	-2.8
Noncapitalized Equipment		4400	3,350.00	1,000.00	-70.1
Food		4700	4,500.00	4,000.00	-11.19
TOTAL, BOOKS AND SUPPLIES			11,450.00	8,500.00	-25.8

Description Re	source 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	0.09
Dues and Memberships		5300	0.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0,0%
Operations and Housekeeping Services		5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	0.09
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	31,100.00	34,200.00	10.09
Professional/Consulting Services and Operating Expenditures		5800	844.00	250.00	-70.49
Communications		5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			32,944.00	35,450.00	7,69
DEPRECIATION					
Depreciation Expense		6900	743.00	0.00	-100.0
TOTAL, DEPRECIATION			743.00	0.00	-100.09
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	its)		0.00	0.00	0.09
FOTAL, EXPENSES			213,249.00	215,050.00	0.89

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					
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%
(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 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	2,497.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	262,300.00	267,000.00	1.8%
5) TOTAL, REVENUES			264,797.00	267,000.00	0.8%
B. EXPENSES (Objects 1000-7999)					
	1000-1999		0.00	0.00	0.0%
Instruction 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%
	5000-5999		0.00	0.00	0.0%
5) Community Services	6000-6999		213,249.00	215,050.00	0.8%
6) Enterprise	7000-7999		0.00	0.00	0.0%
7) General Administration	8000-8999		0.00	0.00	0.0%
8) Plant Services	9000-9999	Except 7600-7699	0.00	0.00	0.0%
9) Other Outgo	3000-3300		213,249.00	215,050.00	0.8%
10) TOTAL, EXPENSES					
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			51,548.00	51,950.00	0.89
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses		2000 0070	0.00	0.00	0.09
a) Sources		8930-8979 7630-7699	0.00	0.00	0.09
b) Uses		8980-8999	0.00	0.00	0.09
Contributions TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			51,548.00	51,950.00	0.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	299,782.09	351,330.09	17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			299,782.09	351,330.09	17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			299,782.09	351,330.09	17.2%
2) Ending Net Position, June 30 (E + F1e)		:	351,330.09	403,280.09	14.89
Components of Ending Net Position		0706	0.00	0.00	0.0%
a) Net Investment in Capital Assets		9796	0.00	9	
b) Restricted Net Position		9797	0.00	0.00	0.09
c) Unrestricted Net Position		9790	351,330.09	403,280.09	14.89

July 1 Budget Other Enterprise Fund Exhibit: Restricted Net Position Detail

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

	2017-	18 Estimated	Actuals		018-19 Budge			
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA		
A. DISTRICT								
Total District Regular ADA								
Includes Opportunity Classes, Home &				1				
Hospital, Special Day Class, Continuation								
Education, Special Education NPS/LCI								
and Extended Year, and Community Day				1				
School (includes Necessary Small School				_				
ADA)	567.14	567.14	567.14	567.42	567.42	567.42		
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)	567.14	567.14	567.14	567.42	567.42	567.4		
5. District Funded County Program ADA								
a. County Community Schools								
b. Special Education-Special Day Class								
c. Special Education-NPS/LCI								
d. Special Education Extended Year								
e. Other County Operated Programs:								
Opportunity Schools and Full Day								
Opportunity Classes, Specialized Secondary								
Schools								
f. County School Tuition Fund								
(Out of State Tuition) [EC 2000 and 46380]								
g. Total, District Funded County Program ADA								
(Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0		
6. TOTAL DISTRICT ADA								
(Sum of Line A4 and Line A5g)	567.14	567.14	567.14	567.42	567.42	567.42		
7. Adults in Correctional Facilities								
8. Charter School ADA		EDW STREET	THE PARTY	MP, In glan		- DS (0)		
(Enter Charter School ADA using		La Charter Tolk			IS TO THE	Dec of the		
Tab C. Charter School ADA)	Workship is its			ELVE OLVES	- 10 % S 1 1 1 1 1	T330 D3 ==		

	2017-	18 Estimated	Actuals	2	018-19 Budge	et
				Estimated P-2	Estimated	Estimated
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole,						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education						
ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA			,	111		
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs:						
Opportunity Schools and Full Day				1		
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 B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA						
(Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA					To military	
(Enter Charter School ADA using		The state of the s				
Tab C. Charter School ADA)			ACCRES NOTED IN			methods 18

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San Biogo Godini,	2017-	-18 Estimated	Actuals	20	018-19 Budge	et
				Estimated P-2	Estimated	Estimated
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
C. CHARTER SCHOOL ADA	1 -1					
Authorizing LEAs reporting charter school SACS financi	al data in their Fur	ıd 01, 09, or 62 u	se this workshee	t to report ADA fo	r those charter s	chools.
Charter schools reporting SACS financial data separate	ly from their author	rizing LEAs in Fu	nd 01 or Fund 62	use this workshe	eet to report their	ADA.
FUND 01: Charter School ADA corresponding to S	ACS financial da	ta reported in Fu	ınd 01.			
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative						
Education ADA					-	
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps c. Probation Referred, On Probation or Parole,						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program						
Alternative Education ADA						
(Sum of Lines C2a through C2c) 3. Charter School Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0.00
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools						
f. Total, Charter School Funded County						
Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	0.00
(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA correspondin	a to SACS financ	ial data rapartas	l in Fund 00 or I	Fund 62		
	y to SACS Illianc	iai data reportet	in runu 09 or i	und 62.		
5. Total Charter School Regular ADA 6. Charter School County Program Alternative	-					
Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole,						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] d. Total, Charter School County Program						
Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA				The state of the s		
a. County Community Schools b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs:						
Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary						
Schools						
f. Total, Charter School Funded County						
Program ADA						
(Sum of Lines C7a through C7e) 8. TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	0.00
(Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA				3.33		
Reported in Fund 01, 09, or 62						
(Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

July 1 Budget 2017-18 Estimated Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

PARTI - 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	2,687,651.00	301	0.00	303	2,687,651.00	305	32,946.00		307	2,654,705.00	309
2000 - Classified Salaries	854,079.00	311	0.00	313	854,079.00	315	60,222.00		317	793,857.00	319
3000 - Employee Benefits	1,211,745.00	321	0.00	323	1,211,745.00	325	27,543.00		327	1,184,202.00	329
4000 - Books, Supplies Equip Replace. (6500)	461,147.00	331	0.00	333	461,147.00	335	124,501.00		337	336,646.00	339
5000 - Services & 7300 - Indirect Costs	542,873.00	341	0.00	343	542,873.00	345	21,190.00		347	521,683.00	
	-37,10103-0-0-0-0-0		TO	JATC	5,757,495.00	365			TOTAL	5,491,093.00	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		EDF No.
Teacher Salaries as Per EC 41011	1100	2,314,984.00	375
Salaries of Instructional Aides Per EC 41011	2100	187,047.00	380
STRS	3101 & 3102	490,531.00	382
PERS	3201 & 3202	40,656.00	383
OASDI - Regular, Medicare and Alternative.	3301 & 3302	56,608.00	384
Health & Welfare Benefits (EC 41372)	l F		1
(Include Health, Dental, Vision, Pharmaceutical, and			1
Annuity Plans)	3401 & 3402	250,549.00	385
Unemployment Insurance	3501 & 3502	1,273.00	390
Workers' Compensation Insurance	3601 & 3602	52,938.00	392
OPEB, Active Employees (EC 41372)		0.00	1
0. Other Benefits (EC 22310)		0,00	393
SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		3,394,586.00	395
2. Less: Teacher and Instructional Aide Salaries and			1
Benefits deducted in Column 2.		0.00	
3a. Less: Teacher and Instructional Aide Salaries and			1
Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and			1
Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
4. TOTAL SALARIES AND BENEFITS		3,394,586.00	397
5. Percent of Current Cost of Education Expended for Classroom			
Compensation (EDP 397 divided by EDP 369) Line 15 must			
egual or exceed 60% for elementary, 55% for unified and 50%			
for high school districts to avoid penalty under provisions of EC 41372.		61,82%	,
6. District is exempt from EC 41372 because it meets the provisions			1
of EC 41374. (If exempt, enter 'X')			

ART III: DEFICIENCY AMOUNT	
deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not envisions of EC 41374.	exempt under the
Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
Percentage spent by this district (Part II, Line 15)	61.82%
Percentage below the minimum (Part III, Line 1 minus Line 2)	. 0.00%
District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	
Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

July 1 Budget 2018-19 Budget GENERAL FUND 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	2,728,205.00	301	0.00	303	2,728,205.00	305	32,459.00		307	2,695,746.00	309
2000 - Classified Salaries	889,382.00	311	0.00	313	889,382.00	315	64,069.00		317	825,313.00	319
3000 - Employee Benefits	1,312,285.00	321	0.00	323	1,312,285.00	325	30,427.00		327	1,281,858.00	329
4000 - Books, Supplies Equip Replace. (6500)	443,190.00	331	0.00	333	443,190.00	335	124,409.00		337	318,781.00	339
5000 - Services & 7300 - Indirect Costs	553,870.00	341	0.00	343	553,870.00	345	21,498.00		347	532,372.00	349
			T	OTAL	5,926,932.00	365		1	TOTAL	5,654,070.00	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.

PAR	T II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1.	Teacher Salaries as Per EC 41011	1100	2,401,127.00	375
2.	Salaries of Instructional Aides Per EC 41011	2100	190,607.00	380
3.	STRS	3101 & 3102	550,325.00	382
4.	PERS.	3201 & 3202	50,000.00	383
5.	OASDI - Regular, Medicare and Alternative	3301 & 3302	59,257.00	384
6.	Health & Welfare Benefits (EC 41372)			
100	(Include Health, Dental, Vision, Pharmaceutical, and			
ľ	Annuity Plans)	3401 & 3402	253,394.00	385
	Unemployment Insurance.	3501 & 3502	1,332.00	390
8.	Workers' Compensation Insurance.	3601 & 3602	55,164.00	392
	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)		3,561,206.00	395
12.	Less: Teacher and Instructional Aide Salaries and			
	Benefits deducted in Column 2	*******	0.00	
13a.	Less: Teacher and Instructional Aide Salaries and	COLUMN SECTION OF THE PROPERTY AND THE PARTY		
	Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b.	Less: Teacher and Instructional Aide Salaries and			
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14.	TOTAL SALARIES AND BENEFITS.		3,561,206.00	397
15.	Percent of Current Cost of Education Expended for Classroom			
	Compensation (EDP 397 divided by EDP 369) Line 15 must		fa fa	
	equal or exceed 60% for elementary, 55% for unified and 50%			
	for high school districts to avoid penalty under provisions of EC 41372.		62,98%	
16.	District is exempt from EC 41372 because it meets the provisions			
	of EC 41374. (If exempt, enter 'X')			

PA	RT III: DEFICIENCY AMOUNT	
	eficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exen	npt under the
ro	risions of EC 41374.	
	Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
	Percentage spent by this district (Part II, Line 15)	62.98%
8	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
õ	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	5,654,070.00
	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

July 1 Budget 2017-18 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

37 68353 0000000 Form ESMOE

	Fun	ds 01, 09, an	d 62	2017-18
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	5,807,319.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	243,958.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) 1. Community Services	All	5000-5999	1000-7999	0.00
	All except	All except	1000-7999	
2. Capital Outlay	7100-7199	5000-5999	6000-6999	14,116.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	71001100	0000 0000	1000 1000	
,	All	All	8710	0.00
Supplemental expenditures made as a result of a Presidentially declared disaster		entered. Must s in lines B, C D2.		
Total state and local expenditures not allowed for MOE calculation				
(Sum lines C1 through C9)		SE SUPER		14,116.00
D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services			1000-7143, 7300-7439	
(Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	8,035.00
Expenditures to cover deficits for student body activities		entered. Must itures in lines		
E. Total expenditures subject to MOE				
(Line A minus lines B and C10, plus lines D1 and D2)		THE PARTY OF	to sell the sell of	5,557,280.00

July 1 Budget 2017-18 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

37 68353 0000000 Form ESMOE

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)		567.14
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,798.78
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.)		
Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	5,207,456.21	9,715.04
Total adjusted base expenditure amounts (Line A plus Line A.1)	5,207,456.21	9,715.04
B. Required effort (Line A.2 times 90%)	4,686,710.59	8,743.54
C. Current year expenditures (Line I.E and Line II.B)	5,557,280.00	9,798.78
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 N	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%

July 1 Budget 2017-18 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

37 68353 0000000 Form ESMOE

SECTION IV - Detail of Adjustments to Base Expenditures Description of Adjustments	Total Expenditures	Expenditures Per ADA
,		
w and the second		
otal adjustments to base expenditures	0.00	0.

July 1 Budget 2017-18 Estimated Actuals Indirect Cost Rate Worksheet

37 68353 0000000 Form ICR

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 provy for the percentage of square footage

Α

	upied by general administration.	nage
Α.	 Salaries and Benefits - Other General Administration and Centralized Data Processing Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) Contracted general administrative positions not paid through payroll 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. 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. 	224,536.00
В.	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)	4,528,939.00

Percentage of Plant Services Costs Attributable to General Administration

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

4.96%

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.

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.

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	0	0

A. Indirect Costs 1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minisus Line B9) 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minisus Line B10) 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999) 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Function 8100-8400, diplicat 1000-5999 except 5100, mes Part I, Line C) 6. Facilities Rents and Leases (portion relating to general administrative offices only) 7. Adjustment for Employment Separation Costs (Part II, Line B) 8. Plant Nimited Costs (Line A Pt Hrough Ara, minus Line A7b) 9. Cerny-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A Pt Hrough Ara, minus Line A7b) 10. Total Adjusted Indirect Costs (Line A Pt Hrough Ara, minus Line A7b) 10. Total Adjusted Indirect Costs (Line AB) plus Line A9b 11. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 22. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 4000-4998, objects 1000-5999 except 5100) 5. Pupil Services (Functions 4000-4998, objects 1000-5999 except 5100) 6. Community Services (Functions 4000-4998, objects 1000-5999, except 5100) 7. Restriction (Function 7700, objects 1000-5999 except 5100) 8. Base Costs 8. External Financial Audit - Line A9 (Line A) 9. Other General Administration (Functions 7100-7191, objects 5000-5999, minus Part III, Line A) 10. Community Services (Functions 4000-4998, objects 1000-5999, minus Part III, Line A) 11. Line A4) 12. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 12. Centralized Data Processing (portion charged to restricted	Par	+ 111 -	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
1. Other General Administration, less portion charged to restricted resources or specific goals (Function 7200-700, pickest 1900-5909, minus Lin B9) 2. Zentralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, depicet 1000-5909, minus Lin B10) 3. External Financial Audit Single Audit (Fainction 7190, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 100-6400, objects 1000-5999 except 5100, times Part I, Line C) 25,590.43 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) 0.00 7. Adjustment for Employment Separation Costs (Part II, Line A) 0.00 8. Total Indirect Costs (Line A1 through A7a, minus Line A7b) 265,990.43 8. Total Indirect Costs (Line A2 through A7a, minus Line A7b) 265,990.43 7. Carry-Forward Adjustment (Part IV, Line F) 265,990.43 7. Carry-Forward Adjustment (Part IV, Line F) 265,990.43 7. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 3,370,878.90 7. Instruction Functions 1000-1999, objects 1000-5999 except 5100) 3,370,878.90 7. Instruction Functions 2000-2999, objects 1000-5999 except 5100) 620,388.00 7. Pluf Sarvious (Functions 2000-2999, objects 1000-5999 except 5100) 7,985.00 7. Pluf Sarvious (Functions 2000-2999, objects 1000-5999 except 5100) 7,985.00 7. Pluf Sarvious (Functions 2000-2999, objects 1000-5999 except 5100) 7,985.00 7. Pluf Sarvious (Functions 2000-2999, objects 1000-5999 except 5100) 7,995.00 7. Pluf Sarvious (Functions 2000-2999, objects 1000-5999 except 5100) 7,995.00 7. Enterprise (Function 2000, objects 1000-5999 except 5100) 7,995.00 7. Enterprise (Function 2000, objects 1000-5999 except 5100, minus Part III, Line A5) 9,900.00 7. E				
(Functions 7200-7500, objects 1000-5999, minus Line B10) 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) (poals 0000 and 9000, objects 1000-5999) (poals 0000 and 9000, objects 1000-5999 except 5100, times Part I, Line C) 5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-840), objects 1000-5999 except 5100, times Part I, Line C) 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) 7. Adjustment for Employment Separation Costs (Part II, Line B) 8. Plant Normal Separation Costs (Part II, Line B) 9. D. D. 1. Total Indirect Costs (Line AR) Plant Line A/D) 9. Less: Altromal of Mass Separation Costs (Part II, Line B) 1. Total Indirect Costs (Line AR) Plant Line A/D) 2. Carry-Forward Adjustment (Part Vt. Line F) 1. Total Adjustment (Part Vt. Line F) 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction-Related Services (Functions 2000-5999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 5. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 6. Community Services (Functions 2000-5999) objects 1000-5999 except 5100) 7. R85.00 6. Community Services (Functions 2000-5999 objects 1000-5999 except 5100) 7. R85.00 7. Community Services (Functions 2000-5999 objects 1000-5999 except 5100) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A/D 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A/D 9. Other General Administration (portion charged to restricted resources or specific goals	A.			
2		٠.		232,570.00
Function 7700, objects 1000-5999, minus Line B10		2.		
S. External Financial Audit 1- Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999				7,800.00
Staff Relations and Negoliations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) 0,000		3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999,	
Section Sect			goals 0000 and 9000, objects 5000-5999)	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) 5. 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) 7. Adjustment for Employment Separation Costs (Part II, Line A) 8. Less: Abnormal or Mass Separation Costs (Part II, Line B) 8. 0.00 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 9. 285,980,43 9. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 8. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-5999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 5000-5999, objects 1000-5999 except 5100) 7. R685.00 7. Another Services (Functions 5000-5999, objects 1000-5999 except 5100) 7. R685.00 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999) 7. Poter General Administration (portion charged to restricted resources or specifi		4.		
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) 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) 7. Adjustment for Employment Separation Costs 8. Plus: Normal Separation Costs (Part II, Line A) 8. Dus. Normal Separation Costs (Part II, Line A) 9. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Lines A1 through A7a, minus Line A7b) 10. Total Adjusted Indirect Costs (Lines A1 through A7a, minus Line A7b) 11. Total Adjusted Indirect Costs (Lines A8 plus Line A9) 12. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 23. Pupil Services (Functions 2000-2999, objects 1000-5999 except 5100) 24. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 25. Instruction (Functions 3000-3999, objects 1000-5999 except 5100) 26. Pupil Services (Functions 2000-3999, objects 1000-5999 except 5100) 27. Ancillary Services (Functions 4000, objects 1000-5999 except 5100) 28. Enterprise (Function 6000, objects 1000-5999 except 5100) 29. Chard and Superintendent (Functions 7100-7190, objects 1000-5999, minus Part III, Line A4) 29. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7800, resources 2000-3999, nipus Part III, Line A3) 20. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-3999, objects 1000-5999; Function 7700, resources 2000-3999, objects 1000-3999; Function 7700			goals 0000 and 9000, objects 1000-5999)	0.00
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)		5.	Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) 7. Adjustment for Employment Separation Costs (Part III, Line A) 8. Plus: Normal Separation Costs (Part III, Line B) 9. Less: Ahornmal or Mass Separation Costs (Part III, Line B) 9. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Lines A1 through A7a, minus Line A7b) 10. Total Adjusted Indirect Costs (Lines A1 through A7a, minus Line A7b) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 8. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 5000-5999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. Extermal Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-5999, objects 1000-5999, Functions 7200-7600, resources 2000-1999, all goals except 5000, and 9000, objects 1000-5999, Functions 7200-7600, resources 2000-1999, all goals except 5000, and 9000, objects 1000-5999, Function 7700, resources 0000-1999, all goals except 5000, and 9000, objects 1000-5999, Function 7700, resources 0000-1999, all goals except 5000, minus Part III, Line A5) 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 12. Facilities Rents and teases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 13. Adjustm				25,590.43
. Adjustment for Employment Separation Costs (Part II, Line A) b. Less: Abnormal or Mass Separation Costs (Part II, Line B) c. Total Indirect Costs (Lines At through A7a, minus Line A7b) c. Total Indirect Costs (Lines At through A7a, minus Line A7b) c. Total Adjusted Indirect Costs (Line A8 plus Line A9) D. Total Adjusted Indirect Costs (Line A8 plus Line A9) Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 2000-2999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 2000-6999 except 5100) 5. Community Services (Functions 4000-4999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A0) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7800, resources 2000-999) objects 1000-5999; Functions 7200-7800, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, and 9000-1999, all goals except 0000 and 9000, objects 1000-5999; Functions 7200-7800, (Functions 7200-7800, resources 2000-9999) objects 1000-5999; Functions 7200-7800, (Functions 700, resources 2000-9999) objects 1000-5999; Functions 7200-7800, (Functions 8100-8400, objects 1000-5999) except 5100, minus Part III, Line A0) 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Functions 700, resources 2000-9999, objects 1000-5999; Functions 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A0) 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 A6) 1. Foundation (Funds 13 and 61 functions		6.		0.00
a. Plus: Normal Separation Costs (Part II, Line A) b. Less: Abnormal or Mass Separation Costs (Part II, Line B) c. O.00 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 9. Carry-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 240,003,07 8. ■ Save Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 2000-2999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 2000-2999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Read and Superintendent (Functions 7100-7190, objects 1000-5999 except 5100) 8. External Financial Audit- Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A4) 8. External Financial Audit- Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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 2000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 5100, minus Part III, Line A6) 10. Partisized Data Processing (portion charged to restricted resources or specific goals only) (Function 8700-800, objects 1000-5999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 5100, minus Part III, Line A6) 11. Facilities Rents and Leases (all except portion relating to general a		7	· ·	0.00
D. Less: Abnormal or Mass Separation Costs (Part II, Line B)		7.		0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) 9. Carp-Forward Adjustment (Part IV, Line F) 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) 8. Base Costs 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 4. Ancillary Services (Functions 3000-3999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function S000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 5000-5999, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 700, objects 1000-5999 except 5100) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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 2000-1999, all goals except 0000 and 9000, objects 1000-5999; Functions 7200-7600, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Functions 8100-8400, objects 1000-5999) except 5100, minus Part III, Line A6) 10. Plant Maint				
S. Carry-Forward Adjustment (Part IV, Line F) (25,57:38) (240,403.07)		8.		265,960.43
Base Costs 1.		9.		(25,557.36)
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 3,970,878,00 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 620,936,00 3. Pupil Services (Functions 2000-3999, objects 1000-5999 except 5100) 7,685,00 4. Ancillary Services (Functions 5000-5999, objects 1000-5999 except 5100) 0.00 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 0.00 6. Enterprise (Function 6000, objects 1000-5999, except 5100) 0.00 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A3) 9,300,00 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 2000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 490,345.57 12. Facilities Rents and Leases (all except portion relating to general administrative offices) 0.00 (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) 0.00		10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	240,403.07
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) 3,970,878,00 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 620,936,00 3. Pupil Services (Functions 2000-3999, objects 1000-5999 except 5100) 7,685,00 4. Ancillary Services (Functions 5000-5999, objects 1000-5999 except 5100) 0.00 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 0.00 6. Enterprise (Function 6000, objects 1000-5999, except 5100) 0.00 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A3) 9,300,00 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 2000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 490,345.57 12. Facilities Rents and Leases (all except portion relating to general administrative offices) 0.00 (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) 0.00	B.	Bas	se Costs	
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) 271,167.00 271,167.00 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 7,685.00 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 0.00 6. Enterprise (Function 5000, objects 1000-5999 except 5100) 0.00 7,685.00 7,000				3,970,878.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) 7,685.00 7,685.00 7,685.00 7,685.00 5. Community Services (Functions 6000-6999, objects 1000-5999 except 5100) 0.00 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 0.00 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 121,223.00 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 9,300.00 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; Function 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 1000-5999, objects 1000-5999,				
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 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; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-59999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-59999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-59999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-59999; Function 7700, resources 0000-1999, all goals except 5100, minus Part III, Line A5) 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) 13. Adjustment for Employment Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Fund 11, functions 1000-6999, 810				
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) 6. Enterprise (Function 6000, objects 1000-5999 except 5100) 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A3) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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; Function 7200-7600, resources 2000-9999, objects 1000-5999; Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 1000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 11, Iniper A1, Iniper A2, Iniper A2, Iniper A3, In		4.		7,685.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A3) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 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; Function 7700, resources 0000-1999, all goals except 1000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 1000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 1000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 1000, objects 1000-5999, except 5100, minus Part III, Line A5) 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) 13. Adjustment for Employment Separation Costs 2. Less: Normal Separation Costs (Part II, Line A) 2. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 5,649,589.57 C. Stralght Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use		5.		0.00
minus Part III, Line A4) 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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) 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; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A6) 13. Adjustment for Employment Separation Costs (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 14. Adult Education (Costs (Part II, Line A) 15. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 5.649,569,57 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) 12. Preliminary Proposed Indirect Cost Rate (For infal approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/fic)		6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) 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) 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; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) 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) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Fund 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 5.649,569,57 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) 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)		7.		
objects 5000-5999, minus Part III, Line A3) 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) 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, Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999, Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 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) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) c. Child Development (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 5.649,569.57 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) 4.71%		•		121,223.00
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 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; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999 except 5100, minus Part III, Line A5) 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) 13. Adjustment for Employment Separation Costs 14. Adjustment for Employment Separation Costs 15. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 16. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 19. 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)		8.		9,300.00
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) 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) 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) 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) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 5,649,569.57 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) 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/lic)		9.	Other General Administration (portion charged to restricted resources or specific goals only)	
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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) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 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) 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)		11.		400 345 57
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) 13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 5,649,569.57 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) 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)		12		480,343.37
13. Adjustment for Employment Separation Costs a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 5,649,569.57 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) 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)		12.		0.00
a. Less: Normal Separation Costs (Part II, Line A) b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 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) 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)		13.		0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 5,649,569.57 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) 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)				0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 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) 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)			b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 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) 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)		14.		0.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) 18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 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) 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)		15.		
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a) 5,649,569.57 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) 4.71% 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)		16.	•	
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) 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)		17.	•	
(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18) 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)		18.	Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	5,649,569.57
(Line A8 divided by Line B18) 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)	C.	Stra	ight Indirect Cost Percentage Before Carry-Forward Adjustment	
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)		•		
(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic)		(Line	e A8 divided by Line B18)	4.71%
(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/ic)	D.	Preli	iminary Proposed Indirect Cost Rate	
(Line A10 divided by Line B18)4.26%				
		(Line	e A10 divided by Line B18)	4.26%

July 1 Budget 2017-18 Estimated Actuals Indirect Cost Rate Worksheet

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Part IV - Carry-forward Adjustment

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

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

A.	Indirect	costs incurred in the current year (Part III, Line A8)	265,960.43
B.	Carry-fo	ward adjustment from prior year(s)	
	1. Carr	y-forward adjustment from the second prior year	0.00
	2. Carr	y-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-for	ward adjustment for under- or over-recovery in the current year	
		er-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect rate (5.23%) times Part III, Line B18); zero if negative	0.00
	(app	r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of roved indirect cost rate (5.23%) times Part III, Line B18) or (the highest rate used to ver costs from any program (5.16%) times Part III, Line B18); zero if positive	(25,557.36)
D.	Prelimina	ary carry-forward adjustment (Line C1 or C2)	(25,557.36)
E.	Optional	allocation of negative carry-forward adjustment over more than one year	
	the LEA of the carry-	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward ad year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish	ay request that justment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	4.26%
	Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-12,778.68) is applied to the current year calculation and the remainder (\$-12,778.68) is deferred to one or more future years:	4.48%
	Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-8,519.12) is applied to the current year calculation and the remainder (\$-17,038.24) is deferred to one or more future years:	4.56%
	LEA requ	est for Option 1, Option 2, or Option 3	
			1
F.		ward adjustment used in Part III, Line A9 (Line D minus amount deferred if or Option 3 is selected)	(25,557.36)

July 1 Budget 2017-18 Estimated Actuals Exhibit A: Indirect Cost Rates Charged to Programs

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Approved indirect cost rate: 5.23%
Highest rate used in any program: 5.16%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	90,784.00	4,685.00	5.16%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCA					
Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	83,221.00	27/01/12/12/07	28,183.00	111,404.0
3. Other Local Revenue	8600-8799	0.00		0.00	0.0
4. Transfers from Funds of					
Lapsed/Reorganized Districts	8965	0.00		0.00	0.0
5. Contributions from Unrestricted					
Resources (Total must be zero)	8980	0.00			0.0
6. Total Available					
(Sum Lines A1 through A5)		83,221.00	0.00	28,183.00	111,404.0
EVDENDITUDES AND OTHER FINANCE	INC HOLO				
 EXPENDITURES AND OTHER FINANCE Certificated Salaries 	1000-1999	0.00			0.0
Classified Salaries Classified Salaries	2000-2999	0.00			0.0
Classified Salaries Employee Benefits	3000-3999	0.00			0.0
Books and Supplies	4000-3999	83,221.00		28,183.00	111,404.0
• •	4000-4999	63,221.00		20,103.00	111,404.0
a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.0
 b. Services and Other Operating Expenditures (Resource 6300) 	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.0
7. Tuition	7100-7199	0.00			0.0
8. Interagency Transfers Out					
 To Other Districts, County Offices, and Charter Schools 	7211,7212,7221, 7222,7281,7282	0.00			0.0
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.0
9. Transfers of Indirect Costs	7300-7399	0.00			0.0
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.0
12. Total Expenditures and Other Financir		0.00			0.0
(Sum Lines B1 through B11)	ig 0303	83,221.00	0.00	28,183.00	111,404.0
X M					
. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
. COMMENTS:					

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.

San Pasqual Union Elementary Multi-Year Projections Summary Report 2018-19 Adopted Budget

December of the proposal part of the proposal par	8010-8099 8100-8299 8300-8599 8000-8799 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7400-7499 7400-7499 7400-7499 7400-7499 7400-7999 7400-7999 7400-7999 7400-7999 7400-7999 7400-7999 7400-7999 7400-7999 7400-7999	Unrestricted \$922,558 4,617,452 0 300,752 110,500 5,028,704 55,951,262 0 345,183 495,588 0 0 0 0 0 0 0 0 0	### Restricted	Combined \$1,004,290 4,643,791 244,068 564,634 633,982 6,086,475 57,090,765 2,728,205 889,382 1,312,285 443,190 553,870 0 37,052	Unrestricted \$1,045,049 4,775,117 0 102,054 110,500 4,987,671 \$6,032,720 2,458,725 645,520 1,024,631	881,732 \$81,732 26,339 223,082 268,736	\$1,126,781	\$904,273	Restricted \$81,732	Combined \$986,004
State Stat	8010-8099 8100-8299 8300-8299 8300-8299 9000-2999 9000-2999 9000-2999 9000-6999 7100-7299 7400-7499 7400-7499 7400-7499 7400-7499 7400-7999 8910-8929 7610-7629 8910-8929 7610-7629 8910-8929	4,617,452 4,617,452 110,500 5,028,704 5,5951,262 2,367,434 625,499 932,404 345,183 495,588 0 0	\$81,732 : 26,339 244,068 263,882 523,482 1,057,771 \$1,139,503 360,771 262,883 379,881 98,007 58,282 0 37,052 0 37,052 0 0 51,196,876	\$1,004,290 4,643,791 244,068 554,634 633,982 6086,475 \$7,090,765 \$89,382 1,312,285 443,190 553,870 0 37,052	\$1,045,049 \$1,045,049 4,775,117 0 102,054 110,500 4,987,671 \$6,032,720 2,458,725 645,520 1,024,631	\$81,732 \$81,732 26,339 223,082 268,736	\$1,126,781	\$904,273 \$904,273	Restricted \$81,732	Combined \$986,004
SECO-6599 A,617,423 A,410,64 A,712,42 A,712,4	8010-8099 8100-8299 8300-8299 8300-8399 2000-2899 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7300-7399 1000-7999 7300-7399 7300-7399 7300-7399 7300-7399 7300-7399 7300-7399 7300-7399	4,617,452 0 300,752 110,500 5,028,704 55,951,262 2,367,434 626,499 932,404 345,183 495,588 0 0	26,339 24,068 264,068 263,882 523,482 1,057,771 \$1,139,503 360,771 262,883 379,881 98,007 58,282 0 37,052	4,643,791 244,068 564,634 639,982 6,086,475 57,090,765 889,382 1,312,285 443,190 553,870 0 37,052	4,775,117 4,775,117 0 102,054 110,500 4,987,671 \$6,032,720 2,458,725 645,520 1,024,631	26,339 223,082 268,736	51,126,/81	5904,273	\$81,732	\$986,004
1000-1599 2500-6999 2500-2999 2500	8010-8099 8100-8299 8300-8399 8300-8399 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7400-7499 7400-7499 7400-7499 7400-7499 7400-7899 8310-8329 7610-7629 8310-8329 7630-7699	4,617,452 0 300,752 110,500 5,028,704 \$5,951,262 2,367,434 626,499 932,404 345,183 495,588 0 0	26,339 244,066 263,882 523,482 1,057,771 \$1,139,503 360,771 262,883 379,881 98,007 58,282 0 37,052 0	4,643,791 244,068 554,634 633,982 6,086,475 5,7090,765 2,728,205 889,382 1,312,285 443,190 553,870 0 37,052	4,775,117 0 102,054 110,500 4,987,671 \$6,032,720 2,458,725 645,520 1,024,631	26,339 223,082 268,736	A 201 ASE	4.903.461		
Septimentary Sept	8100-8299 8300-8599 8600-8799 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7400-7499 7400-7499 7400-7499 7400-7499 7400-7629 8310-8329 7610-7629 8310-8329 7630-7699	0 300,752 110,500 5,028,704 (\$5,951,262 2,367,434 626,499 932,404 345,183 495,588 0 0 0	244,068 263,882 523,482 1,057,771 \$1,139,503 360,771 262,883 379,881 98,007 58,282 0 37,052 0	244,668 564,634 633,982 6,086,475 57,090,765 2,728,205 889,382 1,312,285 443,190 553,870 0 37,052	0 102,054 110,500 4,987,671 \$6,032,720 2,458,725 645,520 1,024,631	223,082 268,736	# 00tr/100/#		26.339	4 929 800
1000-1999 25,024,744 25,024,724 25,0	8300-8599 8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7400-7499 7400-7499 7400-7499 7400-7499 7400-7499 7400-7629 8930-8939 7630-7629 8930-8939 7630-7629	300,752 110,500 5,028,704 55,951,262 2,367,434 626,499 932,404 345,183 495,588 0 0 0 0	263,882 523,482 1,057,771 \$1,139,503 360,771 262,883 379,881 98,007 58,282 0 37,052 0	564,634 633,982 6,086,475 57,090,765 2,728,205 889,382 1,312,285 443,190 553,870 0 37,052	102,054 110,500 4,987,671 \$6,032,720 2,458,725 645,520 1,024,631	268,736	223,082	0	206,712	206,712
1000-1999 110,500 531,862 110,500 11	8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7100-7299 7100-7299 7200-829 7200-829 7200-829 7200-829 7200-829 8910-8929 7200-8929 7200-8929 7200-8929	5,028,704 5,5028,704 2,367,434 626,499 932,404 345,183 495,588 0 0 0 0 0 0 0 0 0	\$23,482 1,057,771 \$1,139,503 360,771 262,883 379,881 98,007 58,282 0 37,052 0	633,982 6,086,475 \$7,090,765 2,728,205 889,382 1,312,285 443,190 553,870 0 37,052	4,987,671 \$6,032,720 2,458,725 645,520 1,024,631		370,790	102,095	275,184	377,279
1000-1399 2,347,343 3,947,741 3,948,741 3,148,542 3,14	1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7400-7499 7400-7499 7400-7499 7400-7499 7400-7499 7400-7499 7400-7499 7400-7899 8930-8939 8930-8939 7630-7629 8930-8939	\$5,028,704 \$5,951,262 2,367,434 626,499 932,404 345,183 495,588 0 0 0 0 0 0 0 0 0 0 0 0 0	\$1,139,503 \$60,771 \$60,771 \$26,883 \$79,881 \$8,007 \$8,007 \$8,007 \$37,052 0 0	\$7,090,765 \$7,090,765 \$89,382 1,312,285 443,190 553,870 0 37,052	\$6,032,720 \$6,032,720 2,458,725 645,520 1,024,631	536,935	647,435	110,500	536,935	647,435
1000-1399 2,307,143 360,771 1,202,202 2,469,740 3,607,71 2,722,202 2,469,740 3,607,71 2,722,202 2,469,740 3,607,71 2,722,202 2,469,740 2,409,740	1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7300-7399 7300-7399 7300-7399 7300-7399 7300-7399 7300-7399 7300-7399 7300-7399 7300-7399 7300-7399 7300-7399	2,367,434 626,499 932,404 345,183 495,588 0 0 0 0 0 0 0 0	\$1,139,503 360,771 262,883 379,881 98,007 58,282 0 37,052 0	2,728,205 889,382 1,312,285 443,190 553,870 0 37,052	\$6,032,720 2,458,725 645,520 1,024,631	1,055,093	6,042,764	5,116,055	1,045,171	6,161,226
1,000-1999 2,2467,494 2,622,893 2,645,525 2,849,769 2,546,127 2,546,127 2,546,729 2,	1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7400-7499 7300-7399 1000-7999 7610-7629 8930-8929 7630-7699	2,367,434 626,499 932,404 345,183 495,588 0 0 0 0 0 0	360,771 262,883 379,881 98,007 58,282 0 37,052 0	2,728,205 889,382 1,312,285 443,190 553,870 0 37,052	2,458,725 645,520 1,024,631	\$1,136,825	\$7,169,545	\$6,020,328	\$1,126,902	\$7,147,231
1000-1399 0.2457,434 380,771 2.728,205 2.458,722 3.49,346 2.508,555 2.508,555 2.508,555 2.508,555 2.508,552 2.508,	1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7400-7499 7300-7999 1000-7999 7610-7629 8930-8979 7630-7669 8930-8979	2,367,434 626,499 932,404 345,183 495,588 0 0 0 0 0 0 54,767,108	360,771 262,883 379,881 98,007 58,282 0 37,052 0	2,728,205 889,382 1,312,285 443,190 553,870 0 37,052	2,458,725 645,520 1,024,631					
2000-5999 CEG 6499 265,5383 889,382 GeG,573 268,072 913,592 GeG,139	2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7300-7399 1000-7999 7610-7629 8930-8929 7630-7699	626,499 932,404 345,183 495,588 0 0 0 0 54,767,108	262,883 379,881 98,007 58,282 0 37,052 0	889,382 1,312,285 443,190 553,870 0 37,052 0	645,520	349,840	2,808,566	2,549,127	342,416	2,891,544
1,000-3999 393,404 319,881 1,131,285 1,1024,631 1,103,06 1,444,406 1,109,252 1,000-4999 395,183 39,007 313,326	3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7300-7399 1000-7999 7610-7629 8930-8929 7630-7699 8930-8939	932,404 345,183 495,588 0 0 0 54,767,108	379,881 98,007 58,282 0 37,052 0	1,312,285 443,190 553,870 0 37,052 0	1,024,631	268,072	913,592	665,139	273,378	938,516
1000-1999 345,183 98,007 443,190 369,375 101,300 370,622 351,056 351	4000-4999 5000-5999 6000-6999 7100-7299 7300-7399 1000-7999 1000-7999 8910-8929 7610-7629 8930-8939 7630-7699	345,183 495,588 0 0 0 54,767,108	98,007 58,282 0 37,052 0 0	443,190 553,870 0 37,052 0		419,769	1,444,400	1,099,262	447,258	1,546,521
Concessed 495,582 58,282 58,387 513,385 60,240 573,622 531,076 513,075 513,085 513,075 513,0	\$000-5999 6000-6999 7100-7299 7300-7399 1000-7999 1000-7999 8910-8829 7610-7629 8930-8879 7630-7699 8980-8999	495,588 0 0 0 54,767,108	58,282 0 37,052 0 0	553,870 0 37,052 0	303,757	101,300	405,057	220,662	104,572	325,234
1,000-7999 1,000	8910-8929 7400-7499 7300-7399 1000-7999 8910-8829 7610-7629 8930-8879 7630-7699 8930-8999	0 0 0 54,767,108	37,052	37,052 0	513,389	60,240	573,629	531,076	62,186	593,262
100-7299 100-7299	7100-7299 7400-7499 7300-7399 1000-7999 8910-8829 7610-7629 8930-8879 7630-7699	0 0 54,767,108	37,052 0 0 0 51,196,876	37,052 0 0	0	0	0	0	0	0
1,000-7999 1,0	7400-7499 7300-7399 1000-7999 8910-8829 7610-7629 8930-8879 7630-7699 8980-8999	0 0 54,767,108	0 0	0 0	0	38,297	38,297	0	39,534	39,534
1900-7999 1900	7300-7399 1000-7999 8910-8929 7610-7629 8930-8879 7630-7699 8980-8999	0. \$4,767,108	0 0 \$1.196.876	0	0	0	0	0	0	0
1000-7999 11000-7999 11000-7999 11000-7999 11000-7999 11000-7999 11000-7999 1100000-7999 1100000-7999 1100000-7999 1100000-7999 1100000-7999 1100000-7999 1100000-7999 1100000-7999 11000000-7999 1100000-7999 11000000-7999 110000000-7999 1100000000000000000000000000000000	8910-8929 7610-7629 8930-8879 7630-7689 8980-8999	64,767,108	0 \$1,196,876		0	0	0	0	0	0
Sept8229 Sept884 Sept884 Sept885 Sep	8910-8929 7610-7629 8930-8879 7630-7689 8980-8999	\$4,767,108	\$1,196,876					0	0	
\$4,767,108 \$4,156,716 \$5,963,964 \$4,946,022 \$1,237,518 \$6,183,540 \$5,065,266 \$1,105,029 \$1,	8910-8929 7610-7629 8930-8979 7630-7699 8980-8999	\$4,767,108	\$1,196,876	0	0	0	0	0	0	0
8990-8929	8910-8929 7610-7629 8930-8979 7630-7699 8980-8999	0		\$5,963,984	\$4,946,022	\$1,237,518	\$6,183,540	\$5,065,266	\$1,269,344	\$6,334,610
8910-8929 139,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	8910-8929 7610-7629 8930-8979 7630-7699 8980-8999	0								
11 11 11 11 11 11 11 1	7610-7629 8930-8979 7630-7699 8980-8999		0	0	0	0	0	0	0	0
9390-8379 (139,105) <t< td=""><td>8930-8979 7630-7699 8980-8999</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></t<>	8930-8979 7630-7699 8980-8999	0	0	0	0	0	0	0	0	0
139,105 139,105	7630-7699	0	0	0	0	0	0	0	0	0
\$ 5122,491 \$ 5122,	8980-8999	٥	0	0	0	0	0	0	0	0
\$1.045,049 \$122,491 \$6 \$122,491 \$6 \$123,492 \$13,3384 \$13,3384 \$13,3384 \$13,3384 \$13,3384 \$13,3384 \$13,3384 \$13,3384 \$13,3384 \$13,3384 \$13,3384 \$13,3384 \$13,3384 \$13,0		(139,105)	139,105	0	(182,425)	182,425	0	(224,174)	224,174	0
Ending Balance \$1,005,0049 \$81,732 \$1,105,781 \$1,100 \$1,000	Ending Ralance	\$122,491	\$0	\$122,491	(\$140,776)	(0\$)	(\$140,777)	(\$173,384)	\$	(\$173,384)
Secretary STA	Parameter Company	\$1,045,049	\$81,732	\$1,126,781	\$904,273	\$81,732	\$986,004	\$730,889	\$81,732	\$812,621
2 Other Reserves 97xx 0		1,000	0	1,000	1,000	0	1,000	1,000	0	1,000
Stabilization Arrangements 970 970 91732 917		0	0	0	0	0	0	0	0	0
Stabilization Arrangements		0	81,732	81,732	0	81,732	81,732	0	81,732	81,732
5 Other Commitments 9760 0		0	0	0	0	0	0	0	0	0
Reserve for Economic Uncertainties 9780 520,000 400,000 400,000 300,000 300,000 300,000 300,000 400,000 300,000 300,000 300,000 400,000 300,000 <th< td=""><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>٥</td><td>0</td></th<>		0	0	0	0	0	0	0	٥	0
Reserve for Economic Uncertainties 9789 228,559 0 247,342 0 247,342 0 247,342 255,931 176,504 253,384 8 Unassigned/unappropriated Amount 9790 285,499 81,732 \$1,105,781 \$10,05 753,031 176,504 176,504 176,504 \$173,089 \$1,105,781 <		520,000	0	520,000	400,000	0	400,000	300,000	0	300,000
S Unassigned Junappropriated Amount 9790 285,490 0 285,491 5904,273 581,732 511,26,781 5904,273 581,732		238,559	0	238,559	247,342	0	247,342	253,384	0	253,384
Components of Ending Fund Balance Total \$1,045,049 \$81,732 \$11,126,781 \$994,273 \$81,732 \$986,004 \$730,889 Reserve Percentage Level for this district:	-	285,490	0	285,490	255,931	0	255,931	176,504	0	176,504
### Calculated Reserve, or \$50,000 (greater of the two) ### Total Reserve, or \$50,000 (greater of the two) Total Reserve, or \$50,000 (greater of the two) Total Reserve, or \$50,000 (greater of the two) Total Reserve, or \$50,000 (greater of the two) FY 2018-19 Bud	Components of Ending Fund Balance Total	\$1,045,049	\$81,732	\$1,126,781	\$904,273	\$81,732	\$986,004	\$730,889	\$81,732	\$812,621
Ict: 4.00% Total Reserves 49% Calculated Difference 567.42 FY 2018-19 Bud \$128,559 \$238,559 FY 2019-20 Proj \$247,342 \$247,342 FY 2020-21 Proj \$253,384 \$253,384 Positive Positive				4% Calculat	ed Reserve, or \$50	0,000 (greater of th	he two			
56/42		4.00%			Total Reserves	4% Calculated	Difference*			
PT 2020-21 PToj \$247,542 \$247,342 Positive Positive		567.42	<u>.</u> [Y 2018-19 Bud	\$238,559	\$238,559	\$0			
Positive Positive			L [L	r 2020-21 Proj	\$253,384	\$253,384	0\$			
		Docitive		•						
		Positive								

	Unrestric	ted/Restricted				
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;					N	
current year - Column A - is extracted)	I					
A, REVENUES AND OTHER FINANCING SOURCES	1					
1. LCFF/Revenue Limit Sources	8010-8099	4,643,791.00	3.40%	4,801,456,00	2,67%	4,929,800,00
2. Federal Revenues	8100-8299	244,068,00	-8,60%	223,082,00	-7.34%	206,712.00
3. Other State Revenues	8300-8599	564,634.00	-34.33%	370,790.00	1.75%	377,279.00
4. Other Local Revenues	8600-8799	633,982.00	2.12%	647,435.00	0.00%	647,435.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0,00%	0,00	0,00%	0,00
b, Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0,00
6. Total (Sum lines A1 thru A5c)		6,086,475.00	-0.72%	6,042,763.00	1.96%	6,161,226.00
B, EXPENDITURES AND OTHER FINANCING USES			THE PERSON NAMED IN		ON THE PARTY OF TH	
1. Certificated Salaries	12	de la			Section In SV 50	
a. Base Salaries	1			2,728,205,00	TANKE DO	2,808,565.00
b. Step & Column Adjustment	1		THE REPORT OF	80,360.00	CONTRACTOR OF THE PARTY.	82,978.00
c. Cost-of-Living Adjustment	1	EASTERN SEA		0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,728,205.00	2.95%	2,808,565,00	2,95%	2,891,543,00
Classified Salaries Classified Salaries	1000-1999	2,728,203.00	2,9370	2,000,303,00	2.9376	2,691,343.00
a. Base Salaries	i i			000 202 00		012 502 00
2		() 图 [] () () ()		889,382.00	SELECTION OF THE PARTY OF THE P	913,592,00
b. Step & Column Adjustment				24,210,00		24,925,00
c. Cost-of-Living Adjustment	10			0.00		0.00
d Other Adjustments	10			0.00		0.00
e, Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	889,382.00	2.72%	913,592.00	2.73%	938,517.00
3. Employee Benefits	3000-3999	1,312,285.00	10.07%	1,444,400.00	7,07%	1,546,520.00
4. Books and Supplies	4000-4999	443,190.00	-8.60%	405,057.00	-19.71%	325,234.00
5. Services and Other Operating Expenditures	5000-5999	553,870.00	3,57%	573,630.00	3,42%	593,262.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	37,052.00	3,36%	38,296.00	3,23%	39,534.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0,00%	0.00	0.00%	0.00
9. Other Financing Uses						
a; Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments	()	Late Market		0.00		0.00
11. Total (Sum lines B1 thru B10)		5,963,984.00	3,68%	6,183,540,00	2.44%	6,334,610.00
C. NET INCREASE (DECREASE) IN FUND BALANCE			STATE VALUE OF			
(Line A6 minus line B11)		122,491.00		(140,777.00)	St Vecuntary	(173,384.00)
D. FUND BALANCE			THE RESIDENCE OF THE PARTY OF T	Annahousiant.	ARTHUR MARKET	himadonado
Net Beginning Fund Balance (Form 01, line F1e)		1,004,290.14		1,126,781.14		986,004.14
2. Ending Fund Balance (Sum lines C and D1)	-	1,126,781.14		986,004.14	A STATE OF THE PARTY OF THE PAR	812,620,14
3. Components of Ending Fund Balance		1,120,701.17		300,001,11	SUSSEL EXPENSIVE	012,020,14
a. Nonspendable	9710-9719	1,000,00	TY COMMENTS	1,000.00		1,000.00
b. Restricted	9740	81,732.68		81,732.00		81,732.00
c, Committed		52,752.00		31,152,00		51,152,00
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00	STATE	0.00		0.00
d, Assigned	9780	520,000.00		400,000.00	AND THE STREET	300,000.00
e, Unassigned/Unappropriated					FART LEADING	
					The second secon	
1. Reserve for Economic Uncertainties	9789	238.559.00		247.342.00	Contract to the last	253.384.00
Reserve for Economic Uncertainties Unassigned/Unappropriated	9789 9790	238,559.00 285,489.46		247,342.00 255,930,14		253,384.00 176,504.14
Reserve for Economic Uncertainties Unassigned/Unappropriated Total Components of Ending Fund Balance	9789 9790	238,559,00 285,489,46		247,342.00 255,930.14		253,384.00 176,504.14

Paradiation	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)
Description	Codes	(A)	(B)	(C)	(5)	157
E. AVAILABLE RESERVES			E CONTRACTOR			
1, General Fund	9750	0,00		0,00		0.00
a. Stabilization Arrangements	9730	238,559,00	Distributed by	247,342,00		253,384,00
b. Reserve for Economic Uncertainties	9789	285,490,14		255,930,14	P171 301 _ 57. A	176,504,14
c. Unassigned/Unappropriated	9790	283,490,14	7 - 20	233,930,14		170,304,14
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0,68)		0.00	CHARLET TO SELECT	0.00
, =	9192	(0,08)		0,00		0,00
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)	<i>3130</i>	524,048,46		503,272.14		429,888.14
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8,79%		8,14%		6,79%
F. RECOMMENDED RESERVES						7-5-6
n de trait de de la fermate de la grande de la companya de la comp						
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	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
b. If you are the SELPA AU and are excluding special						
		Chicken In the Particular				
education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
1. Enter the name(s) of the SELPA(s):						
Enter the name(s) of the SELPA(s): 2. Special education pass-through funds		0.00				
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		0.00				
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				
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) 2. District ADA	ections)	0.00		567.42		567.42
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) 2. District ADA Used to determine the reserve standard percentage level on line F3d	ections)			567.42 6,183,540.00		
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) 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 proj 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)	9:	567,42				6,334,610.00
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) 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 proj 3. Calculating the Reserves	9:	567,42 5,963,984,00		6,183,540.00		567.42 6,334,610.00 0.00 6,334,610.00
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) 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 proj 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is Noce. Total Expenditures and Other Financing Uses)	9:	5,963,984,00 0.00		6,183,540.00 0.00		6,334,610,00
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) 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 proj 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level	9:	5,963,984,00 0.00 5,963,984,00		6,183,540.00 0.00 6,183,540.00		6,334,610.00
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) 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 proj 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)	9:	5,963,984.00 0.00 5,963,984.00 4%		6,183,540.00 0.00 6,183,540.00		6,334,610.00 0.00 6,334,610.00
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) 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 proj 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)	9:	5,963,984,00 0.00 5,963,984,00		6,183,540.00 0.00 6,183,540.00		6,334,610.00 0.00 6,334,610.00
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) 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 proj 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount	9:	5,963,984,00 0.00 5,963,984,00 4% 238,559,36		6,183,540.00 0.00 6,183,540.00 4% 247,341.60		6,334,610.00 0.00 6,334,610.00 49 253,384.40
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) 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 proj 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No. c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)	9:	567,42 5,963,984,00 0.00 5,963,984,00 4% 238,559,36 67,000,00		6,183,540.00 0.00 6,183,540.00 4% 247,341.60 67,000.00		6,334,610.00 0.00 6,334,610.00 49 253,384.40
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) 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 proj 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No. c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount	9:	5,963,984,00 0.00 5,963,984,00 4% 238,559,36		6,183,540.00 0.00 6,183,540.00 4% 247,341.60		6,334,610.0 0.0 6,334,610.0 4 253,384.4

		Unrestricted				
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 at	nd E					
current year - Column A - is extracted)	.u. E,					
A. REVENUES AND OTHER FINANCING SOURCES						
1 _{**} LCFF/Revenue Limit Sources	8010-8099	4,617,452.00	3,41%	4,775,117,00	2,69%	4,903,461.00
2. Federal Revenues	8100-8299	300,752.00	0.00% -66.07%	102,054,00	0,00%	0.00
Other State Revenues Other Local Revenues	8300-8599 8600-8799	110,500,00	0.00%	110,500,00	0.00%	110,500.00
5. Other Financing Sources	0000 0177	110,500,00	0,00,0	710,500,00		
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(139,105,00)	31,14%	(182,425,00)	22,89%	(224,174.00)
6. Total (Sum lines A1 thru A5c)		4,889,599.00	-1.73%	4,805,246.00	1_80%	4,891,882.00
B, EXPENDITURES AND OTHER FINANCING USES	l l				a Articularios (
L. Certificated Salaries	l l		THE WALL BY			
a. Base Salaries				2,367,434,00		2,458,725.00
b, Step & Column Adjustment	1			73,781.00		76,743.00
c. Cost-of-Living Adjustment						7:
d. Other Adjustments	1			17,510,00		13,659,00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,367,434.00	3,86%	2,458,725,00	3,68%	2,549,127.00
Classified Salaries Classified Salaries	1000-1555	2,307,434.00	5,6078	2,130,123,00		2,515,121,00
a. Base Salaries				626,499.00		645,520.00
	J					19.619.00
b. Step & Column Adjustment	l l	(VLE-VV)		19,021.00		19,019,00
c. Cost-of-Living Adjustment						
d. Other Adjustments	+					
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	626,499.00	3,04%	645,520.00	3,04%	665,139.00
3. Employee Benefits	3000-3999	932,404.00	9.89%	1,024,631.00	7.28%	1,099,262,00
4. Books and Supplies	4000-4999	345,183.00	-12,00%	303,757.00	-27.36%	220,662.00
5. Services and Other Operating Expenditures	5000-5999	495,588.00	3,59%	513,390.00	3,44%	531,076.00
6. Capital Outlay	6000-6999	0.00	0,00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0,00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0,00	0,00%		0.00%	
10. Other Adjustments (Explain in Section F below)		TEN IN SUITS			OTOWAY DUTY	
11. Total (Sum lines B1 thru B10)		4,767,108.00	3.75%	4,946,023.00	2,41%	5,065,266.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		122,491.00		(140,777-00)	1008 HALL	(173,384.00)
D, FUND BALANCE			Azerie			
Net Beginning Fund Balance (Form 01, line F1e)		922,558.14		1,045,049.14	A HANDER BOOK	904,272,14
2. Ending Fund Balance (Sum lines C and D1)		1,045,049.14		904,272.14		730,888.14
		1,015,015,11	FALL TRANSPORT	201,272,11		120400011
Components of Ending Fund Balance	0510 0510			1 000 00		1 000 00
a. Nonspendable	9710-9719	1,000,00		1,000.00		1,000.00
b. Restricted	9740			MUSINGS		
c. Committed		- 1	DETECTION OF THE PERSON			
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0,00	Market Dr. Bare			
d. Assigned	9780	520,000.00		400,000.00		300,000.00
e, Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	238,559.00		247,342.00		253,384.00
2. Unassigned/Unappropriated	9790	285,490,14	LEVE PARTY	255,930.14		176,504.14
f. Total Components of Ending Fund Balance			13 to 3 to			
(Line D3f must agree with line D2)		1,045,049,14		904,272.14	221	730,888.14

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	THE NAME OF THE PARTY OF THE PA	0.00
b. Reserve for Economic Uncertainties	9789	238,559.00		247,342,00		253,384,00
c. Unassigned/Unappropriated (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)	9790	285,490.14		255,930.14		176,504.14
2. Special Reserve Fund - Noncapital Outlay (Fund 17)					** S. S. P. S. L.	
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Surn lines E1a thru E2c)		524,049.14		503,272.14	NA TANKS	429,888.14

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.

Moving expenditures from restricted to general fund due to decrease in Title I funding.

	F	Restricted				
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						
LCFF/Revenue Limit Sources Federal Revenues	8010-8099 8100-8299	26,339.00 244,068.00	0.00% -8,60%	26,339,00 223,082,00	0.00% -7.34%	26,339,00 206,712.00
3. Other State Revenues	8300-8599	263,882.00	1,84%	268,736.00	2,40%	275,184_00
4. Other Local Revenues	8600-8799	523,482.00	2,57%	536,935,00	0.00%	536,935,00
5. Other Financing Sources	[
a. Transfers In	8900-8929	0.00	0,00%		0,00%	
b. Other Sources	8930-8979 8980-8999	0.00	0.00%	192 425 00	0.00%	224 174 00
c. Contributions 6. Total (Sum lines Al thru A5c)	8980-8999	1,196,876.00	31.14%	182,425.00	2.57%	224,174,00 1,269,344,00
B. EXPENDITURES AND OTHER FINANCING USES		1,150,870,00	3,40%	1,237,517.00		1,202,511,00
EXPENDITURES AND OTHER FINANCING USES Certificated Salaries	1					
a, Base Salaries	- 1			260 771 00	PLU CONTRACTOR	349,840.00
8	1			360,771.00		
b. Step & Column Adjustment				6,579.00		6,235,00
c, Cost-of-Living Adjustment	- 1	1 1 1 1 1 1 1 1 1		(48.540.00)		(12.650.00)
d. Other Adjustments	1000 1000	240.771.00	4.000	(17,510.00)	2.120/	(13,659,00)
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	360,771.00	-3.03%	349,840.00	-2,12%	342,416,00
2. Classified Salaries	- 1				20 May 20 Ma	
a. Base Salaries	- 1	A CONTRACTOR OF		262,883.00		268,072,00
b. Step & Column Adjustment	- 1			5,189.00		5,306.00
c. Cost-of-Living Adjustment	- 1					
d, Other Adjustments	1		No. of the last of			
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	262,883.00	1,97%	268,072,00	1.98%	273,378.00
3. Employee Benefits	3000-3999	379,881.00	10.50%	419,769.00	6.55%	447,258.00
4. Books and Supplies	4000-4999	98,007.00	3,36%	101,300,00	3,23%	104,572,00
5. Services and Other Operating Expenditures	5000-5999	58,282.00	3,36%	60,240,00	3.23%	62,186.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	37,052.00	3,36%	38,296,00	3,23%	39,534.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses					0.000/	
a. Transfers Out	7600-7629	0.00	0,00%		0,00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)	ł	1.106.076.00	2.4007	1 227 517 00	2.570/	1 260 244 00
LL. Total (Sum lines B1 thru B10) C. NET INCREASE (DECREASE) IN FUND BALANCE		1,196,876.00	3.40%	1,237,517,00	2.57%	1,269,344.00
(Line A6 minus line B11)		0.00		0,00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)	I	81,732.00		81,732.00		81,732.00
2. Ending Fund Balance (Sum lines C and D1)	Ì	81,732.00		81,732.00		81,732.00
3. Components of Ending Fund Balance	t	51,754,50		21,152,30		- 13.02.00
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	81,732.68		81,732.00	发展的	81,732.00
c. Committed	F				REAL AND AND	
1. Stabilization Arrangements	9750		La yilli barasan i			
2. Other Commitments	9760					
d, Assigned	9780					
e, Unassigned/Unappropriated	ł	B. STANIVISA				
1. Reserve for Economic Uncertainties	9789	T.S. T.				200
2. Unassigned/Unappropriated	9790	(0.68)		0.00		0.00
f. Total Components of Ending Fund Balance	Ī				SECULO SECULO	
(Line D3f must agree with line D2)		81,732.00		81,732.00		81,732.00

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		ROWS VICE OF			1000	
1. General Fund						
a. Stabilization Arrangements	9750				STATE OF	
b. Reserve for Economic Uncertainties	9789		ax Committee			
c. Unassigned/Unappropriated	9790	The state of	DE STEELE SELECT			
(Enter reserve projections for subsequent years 1 and 2		THE STATE OF THE STATE OF	all street and the		E 3 H 36/2 (2)	
in Columns C and E; current year - Column A - is extracted.)					I BUILDING	
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			dixing		STATE OF STREET	
a, Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790				and the second	
3. Total Available Reserves (Sum lines E1a thru E2c)			50.0		Land Miles of	MAKE III STOP

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.

Moving expenditures from restricted to general fund due to decrease in Title I funding.

July 1 Budget General Fund Special Education Revenue Allocations (Optional)

Description	2017-18 Actual	2018-19 Budget	% Diff.
SELPA Name: North Inland (PB)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES A. Base Plus Taxes and Excess ERAF			0.000/
Base Apportionment Base Apportion Provide Transport			0.00%
Local Special Education Property Taxes Applicable Excess ERAF			0.00%
Applicable Excess ERAF Total Base Apportionment, Taxes, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment	0.00	0.00	0.00%
C. Growth Apportionment or Declining ADA Adjustment			0.00%
D. Subtotal (Sum lines A.4, B, and C)	0.00	0.00	0.00%
Program Specialist/Regionalized Services for NSS Apportionment F. Low Incidence Apportionment			0.00% 0.00%
G. Out of Home Care Apportionment			0.00%
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment			0.00%
Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through I)	0.00	0.00	0.00%
K. Mental Health Apportionment			0.00%
L. Federal IDEA Local Assistance Grants - Preschool			0.00%
M. Federal IDEA - Section 619 Preschool			0.00%
N. Other Federal Discretionary Grants			0.00%
O. Other Adjustments			0.00%
P. Total SELPA Revenues (Sum lines J through O)	0.00	0.00	0.00%

July 1 Budget General Fund Special Education Revenue Allocations (Optional)

Printed: 6/15/2018 5:07 PM

Description	2017-18 Actual	2018-19 Budget	% Diff.
II. ALLOCATION TO SELPA MEMBERS			
San Diego County Office of Education (PB00)			0.00%
Borrego Springs Unified (PB01)			0.00%
Escondido Union Elementary (PB02)			0.00%
Escondido Union High (PB03)			0.00%
Julian Union Elementary (PB04)			0.00%
Ramona City Unified (PB08)			0.00%
Valley Center-Pauma Unified (PB12)			0.00%
San Pasqual Union Elementary (PB14)			0.00%
Warner Unified (PB15)			0.00%
Julian Union High (PB16)			0.00%
Spencer Valley Elementary (PB17)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	0.00	0.00	0.00%
Preparer Name: Rhonda Brown			

Title: Director of Finance (CBO)

Phone: 760/745-4931 X1101

July 1 Budget 2018-19 General Fund Special Education Revenue Allocations Setup

37 68353 0000000 Form SEAS

Current LEA:	37-68353-0000000 San P	asgual Union Elementary
Selected SELPA:		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELI	PAS FOR THIS LEA SELPA-TITLE	DATE APPROVED (from Form SEA)
РВ	North Inland	

escription	Direct Costs - I Transfers In 5750	nterfund Transfers Out 5750	Indirect Costs Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Fund 9610
1 GENERAL FUND	30.574							
Expenditure Detail	0,00	(31,100.00)	0,00	0.00	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation	1			H	0.00	0,00	0.00	
CHARTER SCHOOLS SPECIAL REVENUE FUND					1			
Expenditure Detail	0,00	0,00	0.00	0,00	1			
Other Sources/Uses Detail					0.00	0.00	0.00	
Fund Reconciliation							0,00	
SPECIAL EDUCATION PASS-THROUGH FUND Expenditure Detail	7/19		Z 3 2 3 3 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	Market St.	State State		1	
Other Sources/Uses Detail								
Fund Reconciliation				T			0.00	
ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0,00	0.00	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0,00	0.00	0.00	
CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0,00	0,00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	
CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0,00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0,00	0.00	0.00	
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Fund Reconciliation						-	0.00	
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Other Sources/Uses Detail		100		30 - Aug - 10	0.00	0.00		
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Fund Reconciliation			STATE OF		0.00	0.00	0.00	
STATE SCHOOL BUILDING LEASE/PURCHASE FUND			The State of the S			1		
Expenditure Detail	0,00	0.00		Distanting the				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation		iii				-	0,00	
COUNTY SCHOOL FACILITIES FUND	0.00	0.00		20 TO 10 TO		I		
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Other Sources/Uses Detail	40/00/46/	CF10233		HE DRAF SALE	0.00	0.00	1	
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Other Sources/Uses Detail Fund Reconciliation	With the same	September 1			0,00	0.00	0.00	
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Other Sources/Uses Detail	Shaffing the same	Street Color B			0.00	0.00		
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CAFETERIA ENTERPRISE FUND			- 1	1		1		
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Expenditure Detail	0,00	0.00	0,00	0.00	0.00	0.00		

Description	Direct Costs - Transfers in 5750	Interfund Transfers Out 5750	Indirect Costs Transfers in 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND	0.00	0.00	0,00	0.00				
Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63 OTHER ENTERPRISE FUND Expenditure Detail Other Sources/Uses Detail	31,100.00	0.00			0.00	0.00		
Fund Reconciliation		1					0,00	0.00
66 WAREHOUSE REVOLVING FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00	0.00	0.00	0.00
67 SELF-INSURANCE FUND Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation 71 RETIREE BENEFIT FUND						The Control	0.00	0.00
Expenditure Detail Other Sources/Uses Detail Fund Reconciliation					0.00		0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00			0.00		0.00	0.00
76 WARRANT/PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail								
Fund Reconciliation 95 STUDENT BODY FUND Expenditure Detail							0.00	0.00
Other Sources/Uses Detail Fund Reconciliation				The state of the s			0.00	0.00
TOTALS	31,100.00	(31,100.00)	0.00	0.00	0.00	0.00	0.00	0.00

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Description If GENERAL FUND							(C. II. 18 II. 18	REAL TRANSPORT
Expenditure Detail	0.00	(34,200.00)	0.00	0.00	0,00	0.00		
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9 CHARTER SCHOOLS SPECIAL REVENUE FUND						1		
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Fund Reconciliation					THE REAL PROPERTY.	No the last		
10 SPECIAL EDUCATION PASS-THROUGH FUND					The Zamer			
Expenditure Detail Other Sources/Uses Detail						50 3 15 15		
Fund Reconciliation				Г				
11 ADULT EDUCATION FUND Expenditure Detail	0.00	0.00	0.00	0.00				(2)
Other Sources/Uses Detail					0.00	0.00		The Man
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2 CHILD DEVELOPMENT FUND Expenditure Detail	0.00	0,00	0.00	0.00		- 1		
Other Sources/Uses Detail					0.00	0.00		
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3 CAFETERIA SPECIAL REVENUE FUND Expenditure Detail	0.00	0,00	0.00	0,00		- 1		(E) I
Other Sources/Uses Detail				All Strangers	0.00	0.00		
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Expenditure Detail	0.00	0.00		MANY DI NE		- 1		
Other Sources/Uses Detail					0.00	0.00		Paris San
Fund Reconciliation 5 PUPIL TRANSPORTATION EQUIPMENT FUND			E PUMBLO A S	1200				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0,00	0.00		
Fund Reconciliation 7 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY		THE REAL PROPERTY.				1		
Expenditure Detail		STATION S				1		
Other Sources/Uses Detail					0.00	0.00		
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Expenditure Detail	0.00	0.00				1		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 9 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		- 1		
Other Sources/Uses Detail	SUPPLIED A STATE OF				T. SAME	0.00		- 75 01 000
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5 CAPITAL FACILITIES FUND		1				- 1		- X
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Other Sources/Uses Defail Fund Reconciliation					0,00	0.00		
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Other Sources/Uses Detail Fund Reconciliation		N.			0,00	0.00		12 7 1
S COUNTY SCHOOL FACILITIES FUND		1				1		riva Fruithy (
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Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation		ndere to	ST. ST. ST. ST.		0.00	0.00		
BOND INTEREST AND REDEMPTION FUND		E II-E E			1			
Expenditure Detail					0.00	0.00		
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Expenditure Detail	Participation of			Constitution of	0.00	0.00	Server &	
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
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Expenditure Detail	1000000		and the house		0.00	0.00		
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Expenditure Detail	0.00	0.00	0.00	0.00	V-1-0-815	2.00	日 利金田 崇皇	
Other Sources/Uses Detail Fund Reconciliation				-		0.00		
CAFETERIA ENTERPRISE FUND						i i		
Expenditure Detail	0.00	0.00	0.00	0.00	1,272201		- I W TO - 10	
Other Sources/Uses Detail					0.00	0.00	4335 M/S II H . 0 "	

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

Description	Direct Costs Transfers in 5750	- Interfund Transfers Out 5750	Indirect Costs Transfers in 7350	- Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								THE SHALL SHALL
Expenditure Detail	0.00	0,00	0.00	0.00		- 1		100 W
Other Sources/Uses Detail					0.00	0.00		
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3 OTHER ENTERPRISE FUND		1	P WE WAR					The state of the s
Expenditure Detail	34,200.00	0.00		14.07				
Other Sources/Uses Detail				THE DISTRICT	0.00	0,00		10 0 0 0 0 V
Fund Reconciliation		100		TO VENEZUE DE LA COMP				COLUMN TO A STATE OF
6 WAREHOUSE REVOLVING FUND						1		2000
Expenditure Detail	0.00	0.00		ALL SECTION		1		
Other Sources/Uses Detail			BUTTO BUTTO	THE WAR WINDS	0.00	0.00		
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7 SELF-INSURANCE FUND			THE REAL PROPERTY.	THE PARTY OF THE P				Calling
Expenditure Detail	0.00	0.00		THE STATE OF THE STATE OF				
Other Sources/Uses Detail			A S S S SEWE	ON THE PARTY OF TH	0.00	0.00		A SILE OF
Fund Reconciliation			III (PASSIVE)					The Reserve
1 RETIREE BENEFIT FUND						TO THE LEW ST		THE STATE OF
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Other Sources/Uses Detail			of malifestrees.	The second second	0.00	CONTRACT TO STATE		
Fund Reconciliation			TO SHALL STORY	31123 3 15 6	1	A 31 30 30		SCORE OF P
3 FOUNDATION PRIVATE-PURPOSE TRUST FUND	0.0000	2000			1			200
Expenditure Detail	0.00	0.00		- S. 1 S.				AUGUST NO.
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5 WARRANT/PASS-THROUGH FUND		HEXX PRINTE	11 3 1 3 2 3 3 4 6 9		Many and Many			The Late of the Late of
Expenditure Detail		-Sample Hug	THE PERSON		MINISTRA			O SIM SINE
Other Sources/Uses Detail		A THE PARTY OF THE		400		THE PARTY OF THE P		200
Fund Reconciliation	Rail State (See 1)	THE PARTY OF	SWIND SEE V.	R RESERVE	SHE WHEN THE PARTY	KING TEXT		The Wall of the Land
5 STUDENT BODY FUND	ALC: THE PARTY				ANTE COLUMN	No. E STATE		DS2 Abstract
Expenditure Detail	5000 000	CHE H STATE	- 44 CM	Milyross Very	Aug Carlo	The second second		1 1 1 1 1 1 1
Other Sources/Uses Detail	SHEET STREET	STEEL STEEL			The state of the s	W		Dr. Maria
Fund Reconciliation		NATE BUS HILLS		The seasons		(E SIG O) Y		NEW PROPERTY.
TOTALS	34,200.00	(34,200,00)	0.00	0.00	0.00	0.00	Standard Committee	STERRYTT

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		STAND	ARDS
CRITERIA	AINL	SIANL	MINDS

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):	567	
District's ADA Standard Percentage Level:	2.0%	

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		541	1	
Charter School	534			
Total ADA	534	541	N/A	Met
Second Prior Year (2016-17)				
District Regular		541		
Charter School	541			
Total ADA	541	541	0.0%	Met
First Prior Year (2017-18)				
District Regular	567	567		
Charter School		0		
Total ADA	567	567	0.0%	Met
udget Year (2018-19)				
District Regular	567			
Charter School	0			
Total ADA	567			

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 percer	tage level for the first prior yea

Explanation: (required if NOT met)	
1b. STANDARD MET - Funded A	DA 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

Dist

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	Distric	t ADA	
	3.0%	0 te	300	
	2.0%	301 to	1,000	
	1.0%	1,001 ar	nd over	
rict ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	567			
District's Enrollment Standard Percentage Level:	2.0%			

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.

			Enrollment Variance Level	
	Enrollmer	nt	(If Budget is greater	
Fiscal Year	Budget	CBEDS Actual	than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	549	558		
Charter School				
Total Enrollment	549	558	N/A	Met
Second Prior Year (2016-17)				
District Regular	558	553		
Charter School				
Total Enrollment	558	553	0.9%	Met
First Prior Year (2017-18)				
District Regular	553	587		
Charter School				
Total Enrollment	553	587	N/A	Met
Budget Year (2018-19)			100	
District Regular	588			
Charter School				
Total Enrollment	588			

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)	541	558	
District Regular Charter School	541	0	
Total ADA/Enrollment	541	558	97.0%
Second Prior Year (2016-17) District Regular	536	553	
Charter School Total ADA/Enrollment	536	553	96.9%
First Prior Year (2017-18) District Regular	567	587	
Charter School	0		
Total ADA/Enrollment	567	587	96.6%
		Historical Average Ratio:	96.8%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 97.3%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2018-19)				
District Regular	567	588		
Charter School	0			
Total ADA/Enrollment	567	588	96.4%	Met
st Subsequent Year (2019-20)				
District Regular				
Charter School	567	588		
Total ADA/Enrollment	567	588	96.4%	Met
2nd Subsequent Year (2020-21)				
District Regular				
Charter School	567	588		
Total ADA/Enrollment	567	588	96.4%	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 AD	A to enrollment ratio has not	exceeded the standard for the	budget and two subsequent fiscal ye	ars,
-----	---------------------------------	-------------------------------	-------------------------------	-------------------------------------	------

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

4. CRITERION: LCFF Revenue

4A. District's LCFF Revenue Standard

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.

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

Indicate which standard applies:				
LCFF Revenue				
Basic Aid				
Necessary Small School				
The District must select which LCFF revenue s				
LCFF Revenue Standard selected: LCFF Re	evenue			
4A1. Calculating the District's LCFF Rev	venue Standard			
AAT. Calculating the District's Est 1 No.	venue otaniaara			
DATA ENTRY: Enter LCFF Target amounts for Enter data in Step 1a for the two subsequent fis Enter data for Steps 2a through 2d. All other da	scal years. All other data is extracted of			
Projected LCFF Revenue				
Has the District reached its LCFF target funding level?	Yes	If No, then Gap Funding in Line 2c is	2 is used in Line 2e Total calculation. used in Line 2e Total calculation. ooth COLA and Gap will be included in l	Line 2e Total calculation.
		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)		4,717,452.00	4,850,117.00	4,978,460.00
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)				507.40
(Form A, lines A6 and C4)	567.14	567.42	567.42 567.42	567.42 567.42
b. Prior Year ADA (Funded)	4	567.14 0.28	0.00	0.00
c. Difference (Step 1a minus Step 1b) d. Percent Change Due to Population		0.26	0.00	0,00
(Step 1c divided by Step 1b)		0.05%	0.00%	0.00%
(0.05 10 0.0.1222)	,			
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding	ii i	4,437,685.00	4,717,452.00	44,850,117,00
b1. COLA percentage (if district is at targe	t)	2.71%	2.57%	2.67%
 b2. COLA amount (proxy for purposes of the criterion) 		120,261.26	121,238.52	1,197,498.12
 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, p	olus Line 2d)	120,261.26	121,238.52	1,197,498.12
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		2.71%	2.57%	2.67%
	্র 		1	
Step 3 - Total Change in Population and Fundir (Step 1d plus Step 2f)	ng Level	2,76%	2.57%	2.67%
LCFF Revenue	Standard (Step 3, plus/minus 1%):	1.76% to 3.76%	1.57% to 3.57%	1.67% to 3.67%

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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

Projected Local Property Taxes (Form 01, Objects 8021 - 8089)

Percent Change from Previous Year

Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)	
1,488,188.00	1,508,527.00	1,508,527.00	1,508,527.00	
	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	1st Subsequent Year	2nd Subsequent Year
n-	(2018-19)	(2019-20)	(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)		1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	4,437,685.00	4,717,452.00	4,850,117.00	4,978,460,00
District's P	rojected Change in LCFF Revenue:	6.30%	2.81%	2.65%
	LCFF Revenue Standard:	1.76% to 3.76%	1.57% to 3.57%	1.67% to 3.67%
	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.

Expla	an	ation	:
(required	if	NOT	met)

Due to LCFF target and CO	LA.			
9000				

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.

Estimated/Unaudited Actuals - Unrestricted

(Resources 0000-1999) Ratio

	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
Third Prior Year (2015-16)	3,234,696.15	3,970,097.57	81.5%
Second Prior Year (2016-17)	3,568,648.26	4,197,879.55	85.0%
First Prior Year (2017-18)	3,769,544.00	4,527,047.00	83.3%
	:	Historical Average Ratio:	83.3%

_	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage			
(Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard			
(historical average ratio, plus/minus the greater			
of 3% or the district's reserve standard percentage):	79.3% to 87.3%	79.3% to 87.3%	79.3% to 87.3%

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.

Budget - Unrestricted (Resources 0000-1999)

(Resources 0000-19
Salaries and Benefits

Total Expenditures

Ratio

Fiscal Year	(Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	(Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2018-19)	3,926,337.00	4,767,108.00	82.4%	Met
1st Subsequent Year (2019-20)	4,128,876.00	4,946,023.00	83.5%	Met
2nd Subsequent Year (2020-21)	4,313,528.00	5,065,266.00	85.2%	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)	
(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.

DATA ENITOV: All data are extract	and ar appaulated			
DATA ENTRY: All data are extract	ed or calculated.	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Yea (2020-21)
1.	District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.76%	2.57%	2,67%
	2. District's Other Revenues and Expenditures rd Percentage Range (Line 1, plus/minus 10%):	-7.24% to 12.76%	-7.43% to 12.57%	-7.33% to 12.67%
	3. District's Other Revenues and Expenditures nation Percentage Range (Line 1, plus/minus 5%):	-2.24% to 7.76%	-2.43% to 7.57%	-2.33% to 7.67%
· ·				Lina 3)
B. Calculating the District's	Change by Major Object Category and Con	ipanson to the Explanation Fe	rcentage Nange (Section OA,	Line of
ears. All other data are extracted	s, the 1st and 2nd Subsequent Year data for each re or calculated, each category if the percent change for any year exc			e two subsequent
Diject Range / Fiscal Year		Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
	01, Objects 8100-8299) (Form MYP, Line A2)			
irst Prior Year (2017-18)		260,422.00		
udget Year (2018-19)		244,068.00	-6.28%	Yes
st Subsequent Year (2019-20)	- I	223,082.00	-8.60%	Yes
nd Subsequent Year (2020-21)	<u>_</u>	206,712.00	-7.34%	Yes
Explanation: (required if Yes)	Due to reduction in Title I funding.			
(required if Yes) Other State Revenue (Fu irst Prior Year (2017-18) udget Year (2018-19)	Due to reduction in Title I funding. Ind 01, Objects 8300-8599) (Form MYP, Line A3)	494,803.00 564,634.00	14,11%	Yes
(required if Yes) Other State Revenue (Fu irst Prior Year (2017-18) udget Year (2018-19) st Subsequent Year (2019-20)		564,634.00 370,790.00	-34.33%	Yes Yes No
(required if Yes) Other State Revenue (Fu irst Prior Year (2017-18) udget Year (2018-19) st Subsequent Year (2019-20) nd Subsequent Year (2020-21)	and 01, Objects 8300-8599) (Form MYP, Line A3)	564,634.00		Yes
(required if Yes) Other State Revenue (Fu irst Prior Year (2017-18) udget Year (2018-19) st Subsequent Year (2019-20) nd Subsequent Year (2020-21) Explanation: (required if Yes) Other Local Revenue (Fu irst Prior Year (2017-18)		564,634.00 370,790.00 377,279.00	-34.33% 1.75%	Yes No
(required if Yes) Other State Revenue (Fu irst Prior Year (2017-18) udget Year (2018-19) st Subsequent Year (2019-20) nd Subsequent Year (2020-21) Explanation: (required if Yes) Other Local Revenue (Fu irst Prior Year (2017-18) udget Year (2018-19)	Due to reduction in one-time mandated cost.	564,634.00 370,790.00 377,279.00 631,607.00 633,982.00	-34.33% 1.75% 0.38%	Yes No
(required if Yes) Other State Revenue (Fu irst Prior Year (2017-18) udget Year (2018-19) st Subsequent Year (2019-20) nd Subsequent Year (2020-21) Explanation: (required if Yes)	Due to reduction in one-time mandated cost.	564,634.00 370,790.00 377,279.00	-34.33% 1.75%	Yes No
Other State Revenue (Furst Prior Year (2017-18) at Subsequent Year (2019-20) at Subsequent Year (2020-21) Explanation: (required if Yes) Other Local Revenue (Furst Prior Year (2018-19) at Subsequent Year (2017-18) addet Year (2018-19) at Subsequent Year (2019-20) at Subsequent Year (2020-21) Explanation: (required if Yes)	Due to reduction in one-time mandated cost. and 01, Objects 8600-8799) (Form MYP, Line A4)	564,634.00 370,790.00 377,279.00 631,607.00 633,982.00 647,435.00	-34.33% 1.75% 0.38% 2.12%	Yes No No
Other State Revenue (Furst Prior Year (2017-18) at Subsequent Year (2019-20) at Subsequent Year (2020-21) Explanation: (required if Yes) Other Local Revenue (Furst Prior Year (2017-18) addget Year (2018-19) at Subsequent Year (2019-20) at Subsequent Year (2020-21) Explanation: (required if Yes)	Due to reduction in one-time mandated cost.	564,634.00 370,790.00 377,279.00 631,607.00 633,982.00 647,435.00 647,435.00	-34.33% 1.75% 0.38% 2.12%	Yes No No
Other State Revenue (Furst Prior Year (2017-18) adget Year (2018-19) at Subsequent Year (2019-20) ad Subsequent Year (2020-21) Explanation: (required if Yes) Other Local Revenue (Furst Prior Year (2017-18) adget Year (2018-19) at Subsequent Year (2019-20) at Subsequent Year (2020-21) Explanation: (required if Yes) Books and Supplies (Furst Prior Year (2017-18)	Due to reduction in one-time mandated cost. and 01, Objects 8600-8799) (Form MYP, Line A4)	564,634.00 370,790.00 377,279.00 631,607.00 633,982.00 647,435.00 647,435.00	-34.33% 1.75% 0.38% 2.12%	Yes No No
Other State Revenue (Furst Prior Year (2017-18) St Subsequent Year (2019-20) Ad Subsequent Year (2020-21) Explanation: (required if Yes) Other Local Revenue (Furst Prior Year (2018-19) St Subsequent Year (2017-18) Subsequent Year (2019-20) Ad Subsequent Year (2019-20) Ad Subsequent Year (2020-21) Explanation: (required if Yes)	Due to reduction in one-time mandated cost. and 01, Objects 8600-8799) (Form MYP, Line A4)	564,634.00 370,790.00 377,279.00 631,607.00 633,982.00 647,435.00 647,435.00	-34.33% 1.75% 0.38% 2.12% 0.00%	Yes No No No No

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Services and Other Operat	ing Expenditures (Fund 01, Objects 5000-59	99) (Form MYP, Line B5)			
First Prior Year (2017-18)		542,873.00			
Budget Year (2018-19)		553,870.00	2.03%	No	
1st Subsequent Year (2019-20)		573,630.00	3.57%	No	
2nd Subsequent Year (2020-21)		593,262.00	3.42%	No	
Explanation:					
(required if Yes)					
6C. Calculating the District's Cl	hange in Total Operating Revenues and	Expenditures (Section 6A, Line	2)		
DATA ENTRY: All data are extracted					
DATA ENTITY. All data are extracted	of Calculators.				
Object Range / Fiscal Year		Amount	Percent Change Over Previous Year	Status	
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
	and Other Local Revenue (Criterion 6B)	1,386,832.00			
First Prior Year (2017-18) Budget Year (2018-19)		1,442,684.00	4.03%	Met	
1st Subsequent Year (2019-20)		1,241,307.00	-13.96%	Not Met	
2nd Subsequent Year (2019-20)		1,231,426,00	-0.80%	Met	
210 Subsequent Teal (2020-21)		1,201,120,00		115	
Total Books and Supplies,	and Services and Other Operating Expendit	ures (Criterion 6B)			
First Prior Year (2017-18)		1,004,020.00			
Budget Year (2018-19)		997,060.00	-0.69%	Met	
1st Subsequent Year (2019-20)		978,687.00	-1.84%	Met	
2nd Subsequent Year (2020-21)		918,496.00	-6,15%	Met	
	10 10 10				
6D. Comparison of District Tota	al Operating Revenues and Expenditure	s to the Standard Percentage Ra	inge		
DATA ENTRY: Explanations are linke	ed from Section 6B if the status In Section 6C is	not met; no entry is allowed below.			
 STANDARD NOT MET - Pro 	jected total operating revenues have changed b	by more than the standard in one or mo	ore of the budget or two subsequent	iscal years. Reasons for the	
projected change, description	ns of the methods and assumptions used in the Section 6A above and will also display in the ex	projections, and what changes, it any,	will be made to bring the projected to	sperating revenues within the	
standard must be entered in	Section of above and will also display in the ex	cplanation box below.			
	Due to reduction in Title I funding				
Explanation:	Due to reduction in Title I funding.				
Federal Revenue					
(linked from 6B					
if NOT met)					
Explanation:	Due to reduction in one-time mandated cost.				
Other State Revenue					
(linked from 6B					
if NOT met)					
Explanation:					
Other Local Revenue	1				
(linked from 6B					
if NOT met)					
ii ito i moty					
1b. STANDARD MET - Projected	d total operating expenditures have not changed	by more than the standard for the but	dget and two subsequent fiscal years	i.	
	-				
Explanation:					
Books and Supplies					
(linked from 6B					
if NOT met)	L				
ph,141	F				
Explanation: Services and Other Exps		[2]			
(linked from 6B					
if NOT met)					
ii NOT IIICI)					

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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

	liscar year, or				
E	3. Two percent of the total general fund exp	penditures and other financing uses f	or that fiscal year.		
7A. D	strict's School Facility Program Funding	9			
	Indicate which School Facility Program for	unding applies:			
	Proposition 51 Only				
	Proposition 51 and All Other School Faci	ility Programs			
	All Other School Facility Programs Only				
	Funding Selection:				
B. Ca	alculating the District's Required Minimu	ım Contribution			
net, e	ENTRY: Click the appropriate Yes or No binter an X in the appropriate box and enter a if "Proposition 51 and All Other School Fac	an explanation, if applicable. :illity Programs" is selected, then Line	2 will be used to calculate the re	equired minimum contribution.	alculated, If standard is not
1.	For districts that are the AU of a SELP the SELPA from the OMMA/RMA requ	uired minimum contribution calculation	n?	l	
	b. Pass-through revenues and apportionr (Fund 10, resources 3300-3499 and 69)			Section 17070.75(b)(2)(D)	0.00
2.	Proposition 51 Required Minimum Contri	ibution			
	a, Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	5,963,984.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution¹ to the Ongoing and Major Maintenance Account	Status
	c. Net Budgeted Expenditures	5.000.004.00	470.040.50	139,105.00	N/A
	and Other Financing Uses	5,963,984.00	178,919.52	139,105.00	IN/A
3.	All Other School Facility Programs Requ	ired Minimum Contribution			
	Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	5,963,984.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
	 Net Budgeted Expenditures and Other Financing Uses 	5,963,984.00	178,919.52	113,837.68	113,837.68

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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%
	119,279.68	119,279.68
	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
e. OMMA/RMA Contribution	139,105.00	N/A
	¹ Fund 01, Resource 8150, Objects 8900-	8999
Required Minimum Contribution	119,279.68	
standard is not met, enter an X in the box that best describes why the minimum required contribution was r	not made:	
Not applicable (district does not participate in the Leroy Exempt (due to district's small size [EC Section 17070.7 Other (explanation must be provided)		
Explanation: (required if NOT met and Other is marked)		

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

DATA					
	s ENTRY: All data are extracted or calculate	ed.	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1.	District's Available Reserve Amounts (re	sources 0000-1999)	(20,00,00)	(4.5.5.17)	Jan 11 107
	a. Stabilization Arrangements		1		
	(Funds 01 and 17, Object 9750)		0.00	0.00	0.00
	b. Reserve for Economic Uncertainties				
	(Funds 01 and 17, Object 9789)		196,273.71	220,301.05	232,293.00
	c. Unassigned/Unappropriated		200 774 00	205 244 22	400 005 44
	(Funds 01 and 17, Object 9790) d. Negative General Fund Ending Balance	one in Bostrietad	296,771.88	295,644.09	169,265.14
	Resources (Fund 01, Object 979Z, if r				
	resources 2000-9999)	legative, for each of	0.00	(49,779.00)	(0.68
	e. Available Reserves (Lines 1a through	1d)	493,045.59	466,166,14	401,557.46
2.	,	14)	430,040.00	400,100,14	401,007.40
	a. District's Total Expenditures and Othe	r Financing Uses			
	(Fund 01, objects 1000-7999)		5,041,151.56	5,507,526.21	5,807,319.00
	b. Plus: Special Education Pass-through	Funds (Fund 10, resources			
	3300-3499 and 6500-6540, objects 72	11-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financir	ng Uses			
	(Line 2a plus Line 2b)		5,041,151.56	5,507,526.21	5,807,319.00
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)		9,8%	8.5%	6.9%
		and the second s		0.070	0.070
	District's Deficit Spend	ding Standard Percentage Levels (Line 3 times 1/3):		2.8%	2.3%
					101 4 (05104)
	·			nistrative Unit of a Special Education Loc s the distribution of funds to its participati	
	alculating the District's Deficit Spen				
	alculating the District's Deficit Spen ENTRY: All data are extracted or calculate				
		d. Net Change in	may exclude from its expenditure Total Unrestricted Expenditures	s the distribution of funds to its participation	
	ENTRY: All data are extracted or calculate	d. Net Change in Unrestricted Fund Balance	may exclude from its expenditure Total Unrestricted Expenditures and Other Financing Uses	s the distribution of funds to its participation Deficit Spending Level (If Net Change in Unrestricted Fund	ng members.
DATA	ENTRY: All data are extracted or calculate Fiscal Year	d. Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	s the distribution of funds to its participation Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	ng members.
DATA	ENTRY: All data are extracted or calculate Fiscal Year Prior Year (2015-16)	d. Net Change in Unrestricted Fund Balance (Form 01, Section E) 206,390.62	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) 3,970,097.57	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status Met
DATA Third F	ENTRY: All data are extracted or calculate Fiscal Year Prior Year (2015-16) d Prior Year (2016-17)	Net Change in Unrestricted Fund Balance (Form 01, Section E) 206,390.62 77,449.11	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) 3,970,097.57 4,197,879.55	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) N/A N/A	Status Met Met
DATA Third F Secon First P	ENTRY: All data are extracted or calculate Fiscal Year Prior Year (2015-16) d Prior Year (2016-17) rior Year (2017-18)	Net Change in Unrestricted Fund Balance (Form 01, Section E) 206,390.62 77,449.11 (9,387.00)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) 3,970,097.57 4,197,879.55 4,527,047.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status Met
DATA Third F Secon First P	ENTRY: All data are extracted or calculate Fiscal Year Prior Year (2015-16) d Prior Year (2016-17)	Net Change in Unrestricted Fund Balance (Form 01, Section E) 206,390.62 77,449.11	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) 3,970,097.57 4,197,879.55	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) N/A N/A	Status Met Met
DATA Third F Secon First P Budge	ENTRY: All data are extracted or calculate Fiscal Year Prior Year (2015-16) d Prior Year (2016-17) rior Year (2017-18)	d. Net Change in Unrestricted Fund Balance (Form 01, Section E) 206,390.62 77,449.11 (9,387.00) 122,491.00	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) 3,970,097.57 4,197,879.55 4,527,047.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) N/A N/A	Status Met Met
Third F Secon First P Budge	ENTRY: All data are extracted or calculate Fiscal Year Prior Year (2015-16) d Prior Year (2016-17) rior Year (2017-18) t Year (2018-19) (Information only) comparison of District Deficit Spendi	d. Net Change in Unrestricted Fund Balance (Form 01, Section E) 206,390.62 77,449.11 (9,387.00) 122,491.00 ng to the Standard	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) 3,970,097.57 4,197,879.55 4,527,047.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) N/A N/A	Status Met Met
Third F Secon First P Budge	ENTRY: All data are extracted or calculate Fiscal Year Prior Year (2015-16) d Prior Year (2016-17) rior Year (2017-18) t Year (2018-19) (Information only)	d. Net Change in Unrestricted Fund Balance (Form 01, Section E) 206,390.62 77,449.11 (9,387.00) 122,491.00 ng to the Standard	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) 3,970,097.57 4,197,879.55 4,527,047.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) N/A N/A	Status Met Met
Third F Secon First P Budge 8C. C	ENTRY: All data are extracted or calculate Fiscal Year Prior Year (2015-16) d Prior Year (2016-17) rior Year (2017-18) t Year (2018-19) (Information only) comparison of District Deficit Spendi	Net Change in Unrestricted Fund Balance (Form 01, Section E) 206,390.62 77,449.11 (9,387.00) 122,491.00 ng to the Standard	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) 3,970,097.57 4,197,879.55 4,527,047.00 4,767,108.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) N/A N/A 0,2%	Status Met Met
Third F Secon First P Budge 8C. C	ENTRY: All data are extracted or calculate Fiscal Year Prior Year (2015-16) d Prior Year (2016-17) rior Year (2017-18) t Year (2018-19) (Information only) omparison of District Deficit Spendie	Net Change in Unrestricted Fund Balance (Form 01, Section E) 206,390.62 77,449.11 (9,387.00) 122,491.00 ng to the Standard	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) 3,970,097.57 4,197,879.55 4,527,047.00 4,767,108.00	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) N/A N/A 0,2%	Status Met 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.

Beginning Fund Balance

District Estimated P-2 ADA (Form A, Lines A6 and C4): 567

District's Fund Balance Standard Percentage Level: 1.3%

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.

	(Form 01, Line F1e, Unrestricted Column)		Variance Level		
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status	
Third Prior Year (2015-16)	644,679.57	648,105.41	N/A	Met	
Second Prior Year (2016-17)	704.386.41	854,496.03	N/A	Met	
First Prior Year (2017-18)	922,558.00	931,945,14	N/A	Met	
Budget Year (2018-19) (Information only)	922,558.14				

Unrestricted General Fund Beginning Balance 2

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)	

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

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	D	istrict 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.

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.

v _e	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.)	567	567	567
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
DO YOU CHOOSE tO EXCIDUE HOLL THE LESELVE CALCULATION (HE PASS-MIDUUM INTIUS MISHIBUTED TO SELFA MEMBERS)

If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s);

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

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

- Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)
- 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses (Line B1 plus Line B2)
- 4. Reserve Standard Percentage Level
- 5. Reserve Standard by Percent (Line B3 times Line B4)
- 6. Reserve Standard by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
5,963,984.00	6,183,540.00	6,334,610.00
5,963,984.00 4%	6,183,540.00 4%	6,334,610.00 4%
238,559.36	247,341.60	253,384.40
67,000.00	67,000.00	67,000.00
238,559.36	247,341.60	253,384.40

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.

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10C. Calculating the District's Budgeted Reserve Amount						
	400	Coloulating	the Dietriet's	Dudgatad	Pagania .	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.

	e Amounts ricted resources 0000-1999 except Line 4);	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	General Fund - Stabilization Arrangements			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	238,559.00	247,342.00	253,384.00
3:	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	285,490.14	255,930.14	176,504.14
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)			
	(Form MYP, Line E1d)	(0.68)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount			
	(Lines C1 thru C7)	524,048.46	503,272.14	429,888.14
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	8.79%	8.14%	6.79%
	District's Reserve Standard			
	(Section 10B, Line 7):	238,559.36	247,341.60	253,384.40
	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	S.

Explanation:	
(required if NOT met)	

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No Penditures In the following fiscal years:
No
No
No
enditures In the following fiscal years:
No
No
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.

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

SSA. 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. Percent Change Status Projection Amount of Change Description / Fiscal Year 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) First Prior Year (2017-18) (134,430.00)Budget Year (2018-19) (139, 105, 00) 4,675.00 3.5% Met 43,320.00 31.1% Not Met 1st Subsequent Year (2019-20) (182.425.00) Not Met (224.174.00)22.9% 2nd Subsequent Year (2020-21) 41.749.00 Transfers In, General Fund * 1b. 0.00 First Prior Year (2017-18) 0.00 0.0% Met Budget Year (2018-19) 0.00 Met 1st Subsequent Year (2019-20) 0,00 0.00 0.0% 0.00 0.0% Met 2nd Subsequent Year (2020-21) 0.00 1c. Transfers Out, General Fund * 0.00 First Prior Year (2017-18) 0.0% Met 0.00 0.00 Budget Year (2018-19) 1st Subsequent Year (2019-20) 0,00 0.00 0.0% Met 2nd Subsequent Year (2020-21) 0.00 0.00 0.0% Met Impact of Capital Projects No Do you have any capital projects that may impact the general fund operational budget? * 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution. Increase in contributions due to step in column and STRS/PERS Explanation: (required if NOT met) MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years. Explanation: (required if NOT met)

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IG.	MET - Projected transfers ou	a transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.				
	Explanation: (required if NOT met)		60.			
1d.	NO - There are no capital pro	ejects that may impact the general fund operational budget.				
	Project Information: (required if YES)					

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S6. Long-term Commitments

Identify all existing and new multiyear 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 multivear commitments, multivear debt agreements, and new programs or contracts that result in long-term obligations.

			a dobt agreemente, and new progr				
S6A. I	dentification of the Distr	rict's Long-te	erm Commitments				
DATA I	ENTRY: Click the appropriate	e button in item	1 and enter data in all columns of	f item 2 for applic	able long-term c	commitments; there are no extractions in t	his section.
1.	Does your district have long (If No, skip item 2 and Sect			Yes			
2.	If Yes to Item 1, list all new than pensions (OPEB); OPI	and existing m EB is disclosed	ultiyear commitments and required in item S7A.	d annual debt se	rvice amounts. D	o not include long-term commitments for	postemployment benefits other
	Type of Commitment	# of Years Remaining	Funding Sources (Reve	SACS Fund and enues)		sed For: bebt Service (Expenditures)	Principal Balance as of July 1, 2018
	Leases						
	ates of Participation						
	l Obligation Bonds arly Retirement Program						
	chool Bullding Loans						
	nsated Absences		General Fund				21,750
Other L	ong-term Commitments (do	III III III III III III III III III II	co).				
	TOTAL:						21,750
	TOTAL.		Prior Year (2017-18) Annual Payment	(201 Annual	et Year 8-19) Payment	1st Subsequent Year (2019-20) Annual Payment	2nd Subsequent Year (2020-21) Annual Payment
Туре	of Commitment (continued)		(P & I)	(P	& 1)	(P & I)	(P & I)
	Leases						
	ates of Participation						
	l Obligation Bonds	0					
	arly Retirement Program						
	chool Building Loans						
Compe	nsated Absences	- 0					J
Other L	ong-term Commitments (con	ntinued):		1			
	—	al Payments	0		0	0	
						· ·	

Has total annual payment increased over prior year (2017-18)?

No

No

No

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S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment						
DATA ENTRY: Enter an explanation i	DATA ENTRY: Enter an explanation if Yes.					
1a. No - Annual payments for lor	g-term commitments have not increased in one or more of the budget and two subsequent fiscal years.					
Explanation: (required if Yes to increase in total annual payments)						
S6C. Identification of Decreases	to Funding Sources Used to Pay Long-term Commitments					
DATA ENTRY: Click the appropriate	es 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	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)						
6						

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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.).

S74	Identification of the District's Estimated Unfunded Liability for Po	stemployment Benefits Othe	er than Pensions (OPEB)	
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other appli	cable items; there are no extraction	ons in this section except the budget ye	ear data on line 5b.
1.	Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	No		
2.	For the district's OPEB: a. Are they lifetime benefits?			
	b. Do benefits continue past age 65?			
	 c. Describe any other characteristics of the district's OPEB program includin their own benefits: 	g eligibility criteria and amounts,	if any, that retirees are required to cont	ribute toward
3.	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?			
	 b. Indicate any accumulated amounts earmarked for OPEB in a self-insurant governmental fund 	ce or	Self-Insurance Fund	Governmental Fund
4.	OPEB Liabilities a. Total OPEB liability b. OPEB plan(s) fiduciary net position (if applicable) c. Total/Net OPEB liability (Line 4a minus Line 4b) d. Is total OPEB liability based on the district's estimate or an actuarial valuation? e. If based on an actuarial valuation, indicate the date of the OPEB valuation		0.00	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
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	(2018-19)	(2019-20)	(2020-21)
	paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00		
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			

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		W. 1845 (1945)				
<u>S7B.</u>	Identification of the District's Unfunded Liability for Self-Insurance	e Programs				
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other appli	cable Items; there are no extracti	ons in this section.			
1.	Does your district operate any self-insurance programs such as workers' con employee health and welfare, or property and liability? (Do not include OPE covered in Section S7A) (If No, skip items 2-4)					
2.	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 actuarlal), 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)		

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\$8. 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.	superintendent. Cost Analysis of District's Labor Agr	eements - Certificated (Non-m	anagement) Employees		
DATA	ENTRY: Enter all applicable data items; the	ere 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)
	er of certificated (non-management) e-equivalent (FTE) positions	31.7	3;	2.2	32.2 32.2
Certifi 1.	cated (Non-management) Salary and Ber Are salary and benefit negotiations settled	-		No	
	If Yes, and thave been f	the corresponding public disclosure filed with the COE, complete question	documents ons 2 and 3.		
		the corresponding public disclosure en filed with the COE, complete qui			
	If No, identif	fy the unsettled negotiations includi	ng any prior year unsettled no	egotiations and then complete questio	ns 6 and 7.
Negoti 2a.	ations Settled Per Government Code Section 3547.5(a),	date of public disclosure board me	eting:		
2b.	Per Government Code Section 3547,5(b), by the district superintendent and chief bu If Yes, date		ation:		
3.	Per Government Code Section 3547.5(c), to meet the costs of the agreement? If Yes, date	was a budget revision adopted 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 projections (MYPs)?	the budget and multiyear	Annual de la constante de la c		
		One Year Agreement salary settlement			
		salary schedule from prior year			
		or Multiyear Agreement			
		salary settlement			
	% change in (may enter to	salary schedule from prior year ext, such as "Reopener")	11		
	Identify the s	source of funding that will be used to	o support multiyear salary co	mmilments:	

Neodetificated (Non-management) Health and Welfare (HAW) Benefits Budget Year 1st Subsequent Year (2019-20) Cappaign					
7. Amount included for any tentalive salary schedule increases Continued to the property of			28,222		
7. Amount included for any tentalive salary schedule increases Captilicated (Non-management) Health and Welfare (H&W) Benefits (2019-19) (2019-20) (2020-21) Are costs of H&W benefit changes included in the budget and MYPs? Yes		Rudget Vear	1st Subsequent Year	2nd Subsequent Year	
7. Amount included for any tentative salary schedule increases 0 0 0 0 Budget Year (2019-20) (2020-21) 1. Are costs of H&W benefit changes included in the budget and MYPs? 2. Total cost of H&W benefits (2019-20) (2020-21) 1. Percent of H&W ost paid by employer (2019-20) (2020-21) 2. Percent of H&W ost paid by employer (2019-20) (2020-21) 2. Percent of H&W ost paid by employer (2019-20) (2020-21) 3. Percent of H&W ost paid by employer (2019-20) (2020-21) 4. Percent projected change in https://doi.org/10.00% (2000-20) 6. Percent of H&W ost paid by employer (2019-20) (2020-21) 7. Are step & column adjustments included in the budget and MYPs (2019-20) (2020-21) 9. Percent of the nature of the new costs: 8. Percent change in step & column adjustments 9. Percent change in step & column over prior year (2019-20) (2020-21) 1. Are step & column adjustments included in the budget and MYPs? 2. Cost of step & column adjustments included in the budget and MYPs? 3. Percent change in step & column over prior year 1. Are savings from attrition included in the budget and MYPs? 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? No No No Percentificated (Non-management) - Other				Waster Control	D10000044740002900
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If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs: Budget Year	Certifi	cated (Non-management) Prior Year Settlements			
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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) 1. 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? No					2nd Subcontiont Voor
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3. Percent change in step & column over prior year 3.0% 3.0% 3.0% 3.0% 3.0% 3.0% 3.0% 3.0			(2018-19)	(2019-20)	(2020-21)
Budget Year 1st Subsequent Year 2nd Subsequent Year (2018-19) (2019-20) (2020-21) 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? No No No No No Certificated (Non-management) - Other	1.	Are step & column adjustments included in the budget and MYPs?	(2018-19) Yes	(2019-20) Yes	(2020-21) Yes
Certificated (Non-management) Attrition (layoffs and retirements) 1. Are savings from attrition included in the budget and MYPs? 2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? No No No No Certificated (Non-management) - Other	1. 2.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments	(2018-19) Yes 78,100	(2019-20) Yes 80,360	(2020-21) Yes 82,978
Certificated (Non-management) Attrition (layoffs and retirements) 1. Are savings from attrition included in the budget and MYPs? 2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? No No No No Certificated (Non-management) - Other	1. 2.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments	(2018-19) Yes 78,100	(2019-20) Yes 80,360	(2020-21) Yes 82,978
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? No No No No Certificated (Non-management) - Other	1. 2.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments	(2018-19) Yes 78,100 3.0%	Yes 80,360	Yes 82,978
Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? No No No Certificated (Non-management) - Other	1. 2. 3.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2018-19) Yes 78,100 3.0% Budget Year	Yes 80,360 3.0%	Yes 82,978 3.0% 2nd Subsequent Year
Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? No No No Certificated (Non-management) - Other	1. 2. 3.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year	(2018-19) Yes 78,100 3.0% Budget Year	Yes 80,360 3.0%	Yes 82,978 3.0% 2nd Subsequent Year
employees included in the budget and MYPs? No No No Certificated (Non-management) - Other	1. 2. 3. Certific	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements)	Yes 78,100 3.0% Budget Year (2018-19)	Yes 80,360 3.0% 1st Subsequent Year (2019-20)	Yes 82,978 3.0% 2nd Subsequent Year (2020-21)
employees included in the budget and MYPs? No No No Certificated (Non-management) - Other	1. 2. 3. Certific	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements)	Yes 78,100 3.0% Budget Year (2018-19)	Yes 80,360 3.0% 1st Subsequent Year (2019-20)	Yes 82,978 3.0% 2nd Subsequent Year (2020-21)
Certificated (Non-management) - Other	1. 2. 3. Certific	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (Non-management) Attrition (layoffs and retirements) Are savings from attrition included in the budget and MYPs?	Yes 78,100 3.0% Budget Year (2018-19)	Yes 80,360 3.0% 1st Subsequent Year (2019-20)	Yes 82,978 3.0% 2nd Subsequent Year (2020-21)
	1. 2. 3. Certific	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (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	Yes 78,100 3.0% Budget Year (2018-19)	(2019-20) Yes 80,360 3.0% 1st Subsequent Year (2019-20) No	Yes 82,978 3.0% 2nd Subsequent Year (2020-21)
	1. 2. 3. Certific	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (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	Yes 78,100 3.0% Budget Year (2018-19)	(2019-20) Yes 80,360 3.0% 1st Subsequent Year (2019-20) No	Yes 82,978 3.0% 2nd Subsequent Year (2020-21)
List offer Significant Contract Charges and the cost impact of each change (i.e., class size, notis of employment, leave of absence, bolicises, etc.).	1. 2. 3. Certific 1.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (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?	Yes 78,100 3.0% Budget Year (2018-19)	(2019-20) Yes 80,360 3.0% 1st Subsequent Year (2019-20) No	Yes 82,978 3.0% 2nd Subsequent Year (2020-21)
	1. 2. 3. Certific 1. 2.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (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? cated (Non-management) - Other	Yes 78,100 3.0% Budget Year (2018-19) No	Yes 80,360 3.0% 1st Subsequent Year (2019-20) No	Yes 82,978 3.0% 2nd Subsequent Year (2020-21)
	1. 2. 3. Certific 1. 2.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (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? cated (Non-management) - Other	Yes 78,100 3.0% Budget Year (2018-19) No	Yes 80,360 3.0% 1st Subsequent Year (2019-20) No	Yes 82,978 3.0% 2nd Subsequent Year (2020-21)
	1. 2. 3. Certific 1. 2.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (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? cated (Non-management) - Other	Yes 78,100 3.0% Budget Year (2018-19) No	Yes 80,360 3.0% 1st Subsequent Year (2019-20) No	Yes 82,978 3.0% 2nd Subsequent Year (2020-21)
	1. 2. 3. Certific 1. 2.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (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? cated (Non-management) - Other	Yes 78,100 3.0% Budget Year (2018-19) No	Yes 80,360 3.0% 1st Subsequent Year (2019-20) No	Yes 82,978 3.0% 2nd Subsequent Year (2020-21)
	1. 2. 3. Certific 1. 2.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (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? cated (Non-management) - Other	Yes 78,100 3.0% Budget Year (2018-19) No	Yes 80,360 3.0% 1st Subsequent Year (2019-20) No	Yes 82,978 3.0% 2nd Subsequent Year (2020-21)
	1. 2. 3. Certific 1. 2.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (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? cated (Non-management) - Other	Yes 78,100 3.0% Budget Year (2018-19) No	Yes 80,360 3.0% 1st Subsequent Year (2019-20) No	Yes 82,978 3.0% 2nd Subsequent Year (2020-21)
	1. 2. 3. Certific 1. 2.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (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? cated (Non-management) - Other	Yes 78,100 3.0% Budget Year (2018-19) No	Yes 80,360 3.0% 1st Subsequent Year (2019-20) No	Yes 82,978 3.0% 2nd Subsequent Year (2020-21)
	1. 2. 3. Certific 1. 2.	Are step & column adjustments included in the budget and MYPs? Cost of step & column adjustments Percent change in step & column over prior year cated (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? cated (Non-management) - Other	Yes 78,100 3.0% Budget Year (2018-19) No	Yes 80,360 3.0% 1st Subsequent Year (2019-20) No	Yes 82,978 3.0% 2nd Subsequent Year (2020-21)

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S8B.	Cost Analysis of District's Labor A	greements - Classified (Non-mana	gement) Employees		
ATA	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)
	er of classified (non-management) ositions	17.7	17.7	17.7	17
Classi 1.	fled (Non-management) Salary and Be Are salary and benefit negotiations set If Yes, ar have bee	=	No No 2 and 3.		
	if Yes, ar have not	nd the corresponding public disclosure do been filed with the COE, complete questi	ocuments ions 2-5.		
	If No, ide	ntify the unsettled negotiations including	any prior year unsettled negotia	itions and then complete questions 6 and	17,
legoti 2a.	ations Settled Per Government Code Section 3547.5(board meeting:	(a), date of public disclosure			
2b.∂	by the district superintendent and chief		on:		
3.	Per Government Code Section 3547.5(to meet the costs of the agreement? If Yes, da	(c), was a budget revision adopted ate of budget revision board adoption:			
4.	Period covered by the agreement:	Begin Date:		d 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 projections (MYPs)?	d in the budget and multiyear			
	Total cos	One Year Agreement tof salary settlement			
	% change	e in salary schedule from prior year			
	Total cos	Multiyear Agreement t of salary settlement			
		e in salary schedule from prior year er text, such as "Reopener")			
	Identify th	ne source of funding that will be used to s	support multiyear salary commitr	ments:	
egotia	ations Not Settled)	
6.	Cost of a one percent increase in salar	y and statutory benefits	8,854 Budget Year	1st Subsequent Year	2nd Subsequent Year
_	A continue of the continue of	su sahadula inag	(2018-19) 0	(2019-20)	(2020-21)
7	Amount included for any tentative salar	v echadula increases	0.1	0 1	

Class	fled (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	V	Was	Yes
	-	Yes 61,127	Yes 61,127	61,127
2.	Total cost of H&W benefits	100,0%	100.0%	100.0%
3.	Percent of H&W cost paid by employer	0.0%	0.0%	0.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0,076	0.070
Class	fled (Non-management) Prior Year Settlements			
	y new costs from prior year settlements included in the budget?	No		
,	If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:			
Classi	fled (Non-management) Step and Column Adjustments	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	21,450	22,035	22,707
3.	Percent change in step & column over prior year	2.7%	2.7%	2.7%
		Budget Vana	4 at Subsequent Veer	2nd Subsequent Year
Classi	fied (Non-management) Attrition (layoffs and retirements)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	(2020-21)
Classi	ned (Non-management) Attrition (layons and retirements)	(2018-19)	(2019-20)	12-02021
1.	Are savings from attrition included in the budget and MYPs?	No	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No
	fled (Non-management) - Other ner significant contract changes and the cost impact of each change (i.e., hour	's of employment, leave of absence, b	oonuses, etc.):	

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S8C.	Cost Analysis of District'	s Labor Ag	reements - Management/Supe	rvisor/Confidential Employees		
DATA	ENTRY: Enter all applicable o	data items; th	ere are no extractions in this section	1.		
		9	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	er of management, supervisor ential FTE positions	, and	4.0	4.0	4.0	4.0
	gement/Supervisor/Confider and Benefit Negotiations	itlal				
1.	Are salary and benefit nego	tiations settle	d for the budget year?	No		
		If Yes, com	plete question 2.	***		
		If No, ident	ify the unsettled negotiations includ	ing any prior year unsettled negotiati	ons and then complete questions 3 and	4_{i}
de a faction of the a		If n/a, skip	the remainder of Section S8C.			
Negoti 2.	ations Settled Salary settlement:			Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Is the cost of salary settlem projections (MYPs)?	ent included i	n the budget and multiyear			
		Total cost	of salary settlement			
			in salary schedule from prior year text, such as "Reopener")			
Negoti	ations Not Settled					
3.	Cost of a one percent increa	ase in salary	and statutory benefits	5,148		
				Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
4.	Amount included for any ten	tative salary	schedule increases	0	0	0
Manag	ement/Supervisor/Confider	ıtlal		Budget Year	1st Subsequent Year	2nd Subsequent Year
lealth	and Welfare (H&W) Benefit	s	ă din cara di cara din cara di	(2018-19)	(2019-20)	(2020-21)
1.	Are costs of H&W henefit of	anges inclus	ed in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	ianges mora	od III dio Badgot alia iii ii 51	28,301	28,301	28,301
3.	Percent of H&W cost paid b	y employer		100.0%	100.0%	100.0%
4.	Percent projected change in	H&W cost o	ver prior year	0.0%	0,0%	0.0%
	ement/Supervisor/Confider	tial		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Are ston & column adjustme	nte included	in the hudget and MVDs2	Yes	Yes	Yes
2.	Are step & column adjustme Cost of step and column adj		in the budget and Willes!	0	4,662	4,895
3.	Percent change in step & co		ior year	0.0%	0.9%	0.9%
_	ement/Supervisor/Confiden Benefits (mlieage, bonuses,			Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	,					
1	Are costs of other benefits in	cluded in the	budget and MYPs?	Yes 6,360	Yes 6,360	Yes 6,360
2.	Total cost of other benefits Percent change in cost of ot	h		0.0%	0.0%	0.0%

2018-19 July 1 Budget General Fund School District Criteria and Standards Review

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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 26, 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

2018-19 July 1 Budget General Fund School District Criteria and Standards Review

37 68353 0000000 Form 01CS

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

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

A1.	Do cash flow projections shown negative cash balance in the	w that the district will end the budget year with a general fund?		No			
A2.	is the system of personnel po	osition control independent from the payroll system?		No	, a		
А3.		oth the prior fiscal year and budget year? (Data from the d actual column of Criterion 2A are used to determine Yes	s or No)	No			
A4.	Are new charter schools oper enrollment, either in the prior	rating in district boundaries that impact the district's fiscal year or budget year?		No			
A5.	or subsequent years of the ag	bargaining agreement where any of the budget greement would result in salary increases that rojected state funded cost-of-living adjustment?		No			
A6.	Does the district provide uncaretired employees?	apped (100% employer paid) health benefits for current or		No			
A7.	Is the district's financial syste	m independent of the county office system?		No			
A8.		ports that indicate fiscal distress pursuant to Education Yes, provide copies to the county office of education)		No			
A9.	Have there been personnel of official positions within the las	nanges in the superintendent or chief business at 12 months?		No			
Vhen p	/hen 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

2,501,524 722,862,1 707,072 95,392 7,126 7,429 86,110 244,088 110,520 2,728,205 114,917 236,949 6.006,478 155,000 tecal Year 23 848 1 782 1 857 55,216 78.923 \$ 28,729 \$ Type: 1 28,778 July SY 1718 BS2 718 852 718 852 718 852 718 852 718 852 718 852 778 852 778 852 778 852 778 852 778 852 778 852 778 852 778 852 718 852 718 852 718 852 718 852 718 852 718 852 76.200 (100.000) 95,392 7,126 7,429 55,199 244,068 018 Second Interic 2 728,205 889,382 1 342,285 4,928,672 114,917 523,482 8,058,478 USER INPUT AREA Totals up to June 30th Carses 26.338 (100,000) 4,643,792 71,544 8.545 8.572 98.188 212,768 041,134 000,821 078,000 507,176 523,482 110,500 633,982 5,922,508 June 983,698 \$ 12,612 1,782 1,857 1,8540 10,840 38,127 16,717 608,022 63 162 107 138 435,577 37,052 Apet May 422.201 1 599,3453 5 915.998 \$ 70,923 20.534 842,079 \$ 6.524 (5.477) 670,116 70,923 47,113 12,130 59,233 268,115 77,735 119,878 465,728 33,015 March 727,679 \$ 498,743 1,782 1,782 1,657 16,713 38,200 401,935 4,998 6.695 265 863 80.740 120.522 467,126 20,336 10,870 35,281 321,190 267 051 79 982 120,447 467,480 47,113 5,827 52,940 23 805 10 458 27 847 225,167 563,660 £7,113 £162 52,275 2 2 E · · 1,782 1,857 1,857 230,745 70,923 (5,019) 65,913 1,1799 1,039,886 268,177 78,995 121,607 468,778 Dec - Prior to Property Taxes \$ 350,468 1 11,902 12,743 19,271 377,812 \$ November 78.031 118,348 463,635 10,577 40,00 0,079 M,200 3,978 34,863 October Nov 324,434 \$ 77,074 16 972 79 007 6.11.2 263 359 79,717 114 208 457,284 3,485 6 TOTAL COLUCION COLUCTOR tember 688.252 512,910 47,113 11,309 58,423 79,824 116,376 467,489 39,352 19,397 29,591 July Avgust Sept 1,078,860 \$ 931,811 \$ 1st Counter 168,854 15.563 28,212 148,919 \$ 64,437 3 428 20,158 3,062 26,359 27 176 47 908 63 776 138,860 Beginning Balances # 100-6299 C. | 8 8021-6047 Propostry Taxes
1 8515 Propostry Taxes
2 8059 Cherne in Lew Taxes
5 8057 Special Evolution - Prop Tax Transfer
8 8000-8059 Subtroat LCFF Sources 9025 ROP - Pass Through 9066 ASES - Pass Through SPED PA Special Education - Pass Through 6/15/2018 15 04 Beginning Cash Balance Total Cash Inflows - CY Rev LCFF Sources 66363 TS ĕ -

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5 963 984

5,963,984

5,983,984

365,945

\$21,682 \$

\$ 525,325

533,612 \$

\$ 685,056

\$35,341 \$

468,778

43,916

630 337

555,829

262,714 \$

\$ 539,622

Type: 1 July SY 1718 CF 1718 CF 018 Second Interio USER INPUT 160,314 (199,873) (199.673) Totals up to June 30th 188,165 June May April March Dec - Prior to Property Taxes ANTONIO CENERAL MINI CASHILLAND \$ 390.00 \$ (896,89) (49,968) 80,044 1 (99,937) \$ (75,968) 10,270 1 (49,958) \$ August (39,937) \$ \$ 1597.2 A July 353,977 \$ \$ 353,977 \$ 342.263 \$ 27.853 314,618 Beginning ## 911-9489 Assets (Excluding 9110 Cash)

911-9489 Change (Excluding 9110 Cash)

9200-9258 Change (Parker)

9200-9259 Change (Parker)

9200-9659 Other Activity
Audi Adjustments
Other Registerrents
Expense Suspense
Herror Expense
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Herror Expense
Teasury Recenting vari i aoquai vinori Eremendiy 68353 TS Multiple Total Other Activity 9795 9795 7998 8999 9910

188,165

Other Months SY

(199,873 (199,873

-

1,201,351

1,025,775 \$

989,163 \$ 983,698 \$ 1,025,775 \$

\$ 608,569 \$ 672,757

\$35,078 \$

\$ | 657,700

336.651 \$

300,468 \$

\$ 405.615

868,252 \$ 355,409 \$

\$ 115,150

Ending Balance WITHOUT Borrowing

1,025,775 2 STT_2EQ.1 & 800_CERP & ERE_PROP & GOR_SOR & GTD_CET & STQ_GEP & 625_TOO 236,555 \$ 380,468 \$ 931,811 \$ 866,252 \$ 855,601 \$ 549,507 \$ Multiple Total Borrowing Activity 9110 Ending Cash Balance

											ON DE PLANT	Stander Color	District's authorizing signature	
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CODE SOURCE DOCUMENT
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District:

San Pasqual Union School

CDS #: 37-68353

Adopted Budget 2018-19 Budget Attachment

Balances in Excess of Minimum Reserve Requirements

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

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

Combine	d Assigned and Unassigned/unappropriated Fund Balances		
Form	Fund	2018-19 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$1,004,290.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$226,066.00	Form 17
	Total Assigned and Unassigned Ending Fund Balances	\$1,230,356.00	
	District Standard Reserve Level	4%	Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	\$238,559.00	Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	\$991,797.00	

Form	Fund	2018-19 Budget	Description of Need
01	General Fund/County School Service Fund	\$200,000.00	One-Time Funds (Mandated Costs)
01	General Fund/County School Service Fund	\$100,000.00	Declining Enrollment
01	General Fund/County School Service Fund	\$125,000.00	Campus Safety Projects (Sound System, Alarm System)
01	General Fund/County School Service Fund	\$65,000.00	Technology Equipment
01	General Fund/County School Service Fund	\$50,000.00	Curriculum/Textbook Adoption (Common Core)
01	General Fund/County School Service Fund	\$200,000.00	Portable Replacement
01	General Fund/County School Service Fund	\$25,731.00	Legal Fees
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$70,000.00	Legal Fees and/or Special Education IDT
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$56,066.00	Technology Infrastructure
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$100,000.00	Unanticipated Expenditures (STRS, PERS, hourly rate increase
	Insert Lines above as needed		
	Total of Substantiated Needs	\$991,797.00	

Remaining Unsubstantiated Balance

\$0.00

Balance should be Zero

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