Reed Union School District

2018-19 Approved Budget



The **Reed Union School District** serves the southern Marin communities of Belvedere, Tiburon, and a portion of east Corte Madera. The District is located on the Tiburon Peninsula, approximately 20 minutes from San Francisco and across the Golden Gate Bridge. It serves approximately 1,500 elementary school students. The District has three schools: Reed School (K-2), Bel Aire School (3-5), and Del Mar Middle School (6-8).

Reed Union School District has a strong tradition of community involvement and participation in the education of its children. Parents are viewed as partners in the educational and decision-making process.

The District receives support from the Foundation for Reed Schools, a nonprofit community group dedicated to enhancing the educational program in the District. The Foundation provided funding in 2017-18 of $2,000,000, which covered the cost of district programs, including technology, Spanish, art, performing arts, and physical education.

In addition, the Parent-Teacher Associations provide funding for school assemblies, field trips, library books and other special events for our students.

Each student will be challenged and inspired to reach her or his fullest intellectual, social-emotional and creative potential to positively impact the world.

Reed Union School District
277-A Karen Way
Tiburon, CA 94920
www.reedschools.org

Nurture • Teach • Inspire

Board of Education



Howard Block – Dana Linker Steele – A.J. Brady – Sherry Wangenheim – Susan Lambe Peitz

Superintendent



Dr. Nancy Lynch

A message from the Superintendent

The 2018-19 Reed Union School District Proposed Budget is presented in a format designed to communicate important financial information in a manner that is easily understandable.

We hope this budget document is useful to the Board of Education, staff, and community in understanding the various elements and important components of the District's Budget.

Most of the District's General Fund revenue is generated from local property taxes. Because of this, the Reed Union School District is considered a basic aid, or community funded, school district. In 2014-15, the State implemented a new funding formula, known as the Local Control Funding Formula. This funding formula combined the former "base" funding with categorical programs. Along with the new funding formula, there is an accountability measure, the Local Control Accountability Plan.

The 2018-19 Proposed Budget has been prepared conservatively with the precarious nature of the State's Budget in mind, while maintaining moderate class sizes and high quality education for our students.

The District's budget serves as an anchor and road map as we carry out our responsibility to educate our children. Budgets for California school districts are required by AB 1200 and related legislation. As a financial plan, the budget must be reviewed and updated on a periodic basis. Many district personnel are involved in the budget development process and managing the budget throughout the year, while the Board has the ultimate responsibility on a policy level for budget management.

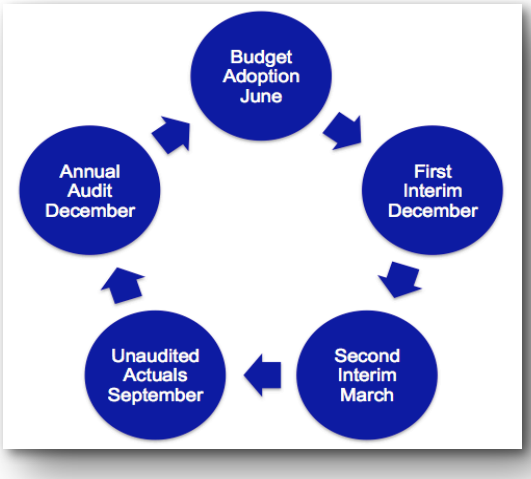
Please keep in mind that although careful work is put into the proposed budget, the budget is never final until the "books are closed" at the end of the school year. Changes occur often as priorities and needs change, and as financial conditions are altered. The final State Budget has not been adopted as of the printing of this budget document.

This budget document and all district financial information is readily available on our district's website at www.reedschools.org

Sincerely,

Nancy Lynch

District Superintendent



Budget Calendar and Budget Assumptions

The budget that is adopted by the Board of Education in June must be considered a "snapshot" of the District's income and expenditures on that date. As variables change and new information becomes available, both revenue and expenditure projections must be updated. The Board of Education certifies these adjustments at least twice during the fiscal year, once during December (First Interim) and again during March (Second Interim). The cycle then continues throughout the year until we reach June 30. Once the fiscal year ends on June 30, the Business Office begins the year-end process of closing the District's ledgers (books). In September, the Board of Education is updated on how the District finished the previous fiscal year with the Unaudited Actuals Report. The District's independent auditor then performs the financial audit. The Annual Financial Audit Report is presented to the Board of Education for approval any time before the end of January of the following year.

During the months of May and June the District finalizes its budget for the coming year. In order to project the budget, a series of assumptions about the conditions of the District must be determined. These assumptions are then inserted into state and district formulas in order to determine the final budget for the next fiscal year.

The accuracy of the District's budget projection for the next fiscal year is only as good as the assumptions that are used in developing the budget. If the assumptions are wrong, so too will be the budget. Consequently, the assumptions, at least the primary ones, have to be carefully considered in evaluating the accuracy of next year's income and expenses. The table to the right shows the key assumptions used for the development of the 2018-19 Budget.

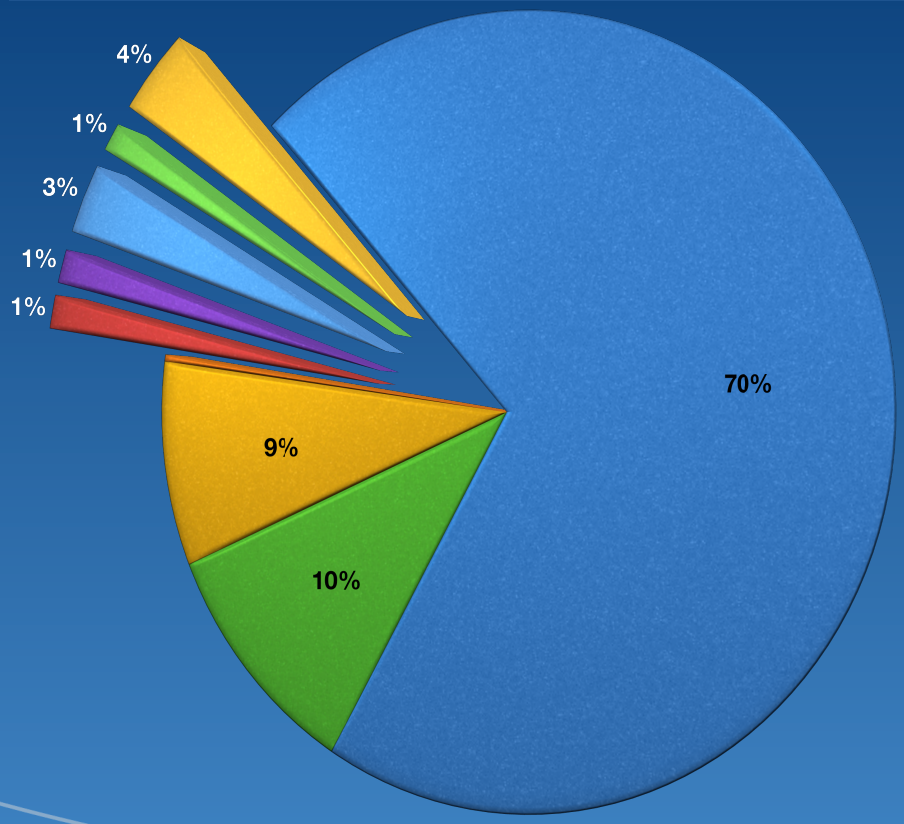
Preliminary enrollment projections are approximately 1,413 students. The District's Average Daily Attendance (ADA) factor of 96.50% is used to calculate the District's ADA.

2018-19 local property taxes are projected to increase from the 2017-18 levels, based on the most recent estimate of assessed values for the District. At this point, the 2018-19 Proposed Budget reflects an increase of 5.0 percent in property tax revenues. The District follows the County Assessor's Office assessed value estimates to project 2018-19 property tax revenues.

The District also references the School Services of California's "Dartboard" for Federal and State assumptions. Local revenues are estimated based on District historical information as well as local factors.

Assumptions	Factors
Enrollment	1,413
Average Daily Attendance (ADA)	1,363
Property Tax Percent Change	5.0%
Parcel Tax Escalation	3.0%
The Foundation for Reed Schools Grant	$2.0 Million
Estimated Annual Lottery ADA	1,467
State Lottery per Annual ADA – Unrestricted*	$146.00
State Lottery per Annual ADA – Restricted*	$48.00
State Mandate Block Grant per ADA	$31.16
Step and Column Increase (Approximately)	2.0%
CalSTRS Employer Rate	16.28%
CalPERS Employer Rate	18.062%
Books and Supplies (CPI percentage)*	3.58%

* The 2018 -19 May Revision School Services of California Dartboard was referenced for these factors.



Revenue Category	2018-19 Budget
Property Taxes	16,027,333
Parcel Taxes	2,352,000
Foundation for Reed Schools	2,000,000
Local Misc.	66,000
LCFF Sources	334,794
State Sources	335,437
SpEd - SELPA Allocation	694,567
Federal Sources	280,784
STRS On-Behalf	852,909
Total	**22,943,824**

Approximately, 89.0% of the District's General Fund Revenue is generated from Property Taxes and other Local Sources

Most of Reed Union School District's General Fund revenue is generated from local property taxes. Other local revenues include: Parcel Taxes, Foundation for Reed Schools, interest, and other local sources like PTA Donations and fees collected for field trips.

As shown on the pie chart above, Property Taxes represent 69.85% of the revenues received by the District. Parcel Taxes, Foundation, and other Local sources represent 19.26% of revenues received.

Overall, it is estimated that for every dollar the District will receive in the 2018-19 fiscal year, 89 cents will come from local sources.

The remaining percentage, 11.0%, is a combination of **L**ocal **C**ontrol **F**unding **F**ormula **(LCFF)** sources, Federal, State sources, and Special Education (SELPA) funds.

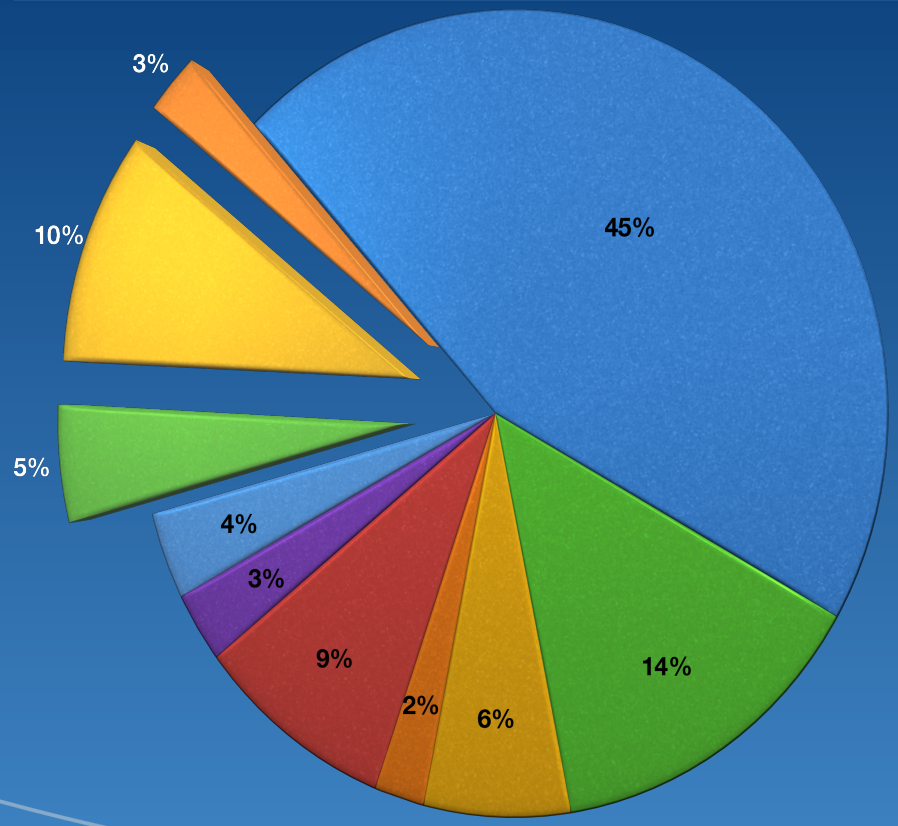
LCFF sources include two programs; Education Protection Account and funding for the once categorical State Transportation program.

Federal revenue is another source of categorical funds. Federal revenue make about 1.22% of the District's revenues. These programs include Title I, Title II, and other Special Education Federal grants. All Federal revenue allocated to the Reed Union School District is restricted. These funds must be used to support the specific program requirements.

State revenues include funding from the California Lottery and one-time funds from the Mandated Block Grant in-lieu of the State Mandate Program.

Reed Union School District receives Special Education funds allocated by the Special Education Local Plan Area (SELPA), which allocates funds to all Marin County school districts on a per Average Daily Attendance formula and other factors related to the Special Education Program.

In past years, state categorical funds were the second largest source of revenue for the district. However, the implementation of the Local Control Funding Formula has eliminated the majority of state categorical programs. The Special Education program is the largest state categorical program still in existence. The majority of categorical programs have been combined with the Local Control Funding Formula.



Expendiiture Category	2018-19 Budget
Certificated Salaries	10,386,593
Classified Salaries	3,202,285
STRS	1,475,566
PERS	511,841
Medical	2,064,669
Statutory	684,711
STRS On-Behalf	852,909
Books & Supplies	1,164,401
Operating & Capital Outlay	2,311,427
Other Outgo	603,544
Total	**23,257,946**

83.0% of Reed Union School District's total budgeted expenditures are committed to the employees of the District

Most of the expenditures of the Reed Union School District are committed to the salaries and benefits for employees of the District. With very few exceptions, the Board of Education of a public school system has no way to increase district income. Their major responsibility is to allocate the income received to programs and services that are consistent with the Board of Education and district's Local Control Accountability Plan (LCAP). Funds are budgeted in object classifications according to the types of items purchased or services obtained. Objects of expenditures that must be used by all California public schools are dictated by the State. The table above shows amounts budgeted primarily by major object classification.

Certificated Salaries are salaries paid to staff that are required to hold a teaching credential issued by the Commission of Teacher Credentialing. Such salaries include: Teachers, Nurses, Special Education Teachers, Teachers on Special Assignment (TOSA), and most School Site and Program Administrators. Annual step increases have been included for all staff eligible to advance to the following salary schedule step.

Classified Salaries are for employees in positions not requiring a teaching credential. Positions within this category include Instructional Aides, Clerical and Office Support staff, Maintenance and Operation staff, and Business Office staff. Annual step increases have been included for all staff eligible to advance to the following salary schedule step.

Employee Benefits of the District include all payroll related taxes, such as retirement (CalSTRS and CalPERS), Medicare, State Unemployment Insurance, Social Security, Workers' Compensation, and all related Health and Welfare Benefits. Included, within this category, is the recognition of the state's pension payment or "CalSTRS on-behalf" payment.

Books and Supplies are costs associated with procurement of books, instructional materials, computers, other supplies, including sales and use tax, freight, and handling charges.

Services and Operations are for services provided to the District, including insurance, utilities, maintenance contracts, and travel and conference.

Capital Outlay and Other Outgo includes expenses related to building improvements, costs related to Non-Public School placements, and indirect cost charges to other district funds.

Reed School

1A Grade	2017-18 Actual Enrollment 03/01/2018	Current FTE	Student/Tchr Ratio	1B Grade	2018-19 DecisionInsite Enrollment Mod-Projection	Estimated FTE Needed	Estimated Student/Tchr Ratio
K	93	5.0	18.60	K*	119	6.0	19.83
1	143	6.0	23.83	1	106	5.0	21.20
2	135	6.0	22.50	2	153	7.0	21.86
Total	**371**	**17.0**		**Total**	**378**	**18.0**	
					FTE Growth (+) or (-): 1.0		

113 Kindergarten applications received as of 04/04/18.

Bel Aire School

2A Grade	2017-18 Actual Enrollment 03/01/2018	Current FTE	Student/Tchr Ratio	2B Grade	2018-19 DecisionInsite Enrollment Mod-Projection	Estimated FTE Needed	Estimated Student/Tchr Ratio
3	156	7.0	22.29	3**	147	6.0	24.50
4	175	7.0	25.00	4	160	7.0	22.86
5	183	7.0	26.14	5	176	7.0	25.14
Total	**514**	**21.0**		**Total**	**483**	**20.0**	
					FTE Growth (+) or (-): -1.0		

2nd Grade cohort as of 04/04/18 at 130 (1.0 FTE on Reserve)

Del Mar School

3A		2017-18 Enrollment as of 03/01/2018			3B		2018-19 Enrollment Projection		
Subject	**FTE**	**6th Grade**	**7th Grade**	**8th Grade**	**Subject**	**FTE**	**6th Grade**	**7th Grade**	**8th Grade**
Humanities	11.60	201	169	196	Humanities	11.00	179	204	169
Math	4.20				Math	5.00			
Science	4.60				Science	4.40			
Technology	2.00				Technology	2.00			
Art	1.00				Art	1.00			
Music	2.00				Music	2.00			
Spanish	2.40				Spanish	2.40			
PE	3.40				PE	3.40			
Total FTE	**31.20**	**Total Enrollment**		**566**	**Total FTE**	**31.20**	**Total Enrollment**		**552**

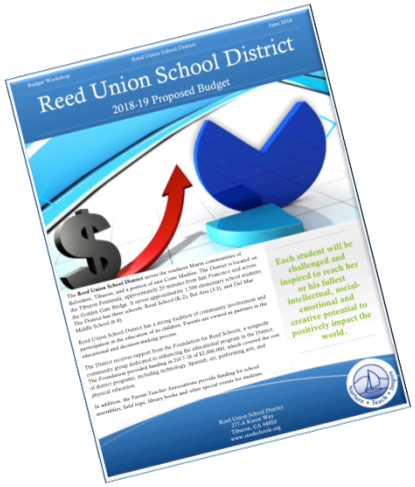
Reed Union School District
Multi-Year General Fund Summary
2018-19 Proposed Budget

	2017-18 Estimated Actulas	2018-19 Proposed Budget	2019-20 1st Projected Budget	2020-21 2nd Projected Budget
A. Revenues				
1- LCFF Sources	350,376	334,794	325,994	322,142
2- Property Taxes	15,296,751	16,027,333	16,654,176	17,306,093
3- Federal Sources	291,398	280,784	280,784	280,784
4- State Sources	644,218	335,437	313,557	309,191
e. CalSTRS On-Behalf	***837,416***	***852,909***	***854,615***	***856,324***
5- Parcel Taxes	2,302,835	2,352,000	2,422,560	2,495,237
6- Foundation for Reed Schools	2,038,778	2,000,000	2,000,000	2,000,000
7- Local Sources	290,039	66,000	66,160	66,322
8- Special Education - SELPA Allocation	692,520	694,567	712,001	729,872
Total Revenues	22,744,331	22,943,824	23,629,847	24,365,964
B. Expenditures				
1- Certificated Salaries	10,218,710	10,386,593	10,594,325	10,806,211
2- Classified Salaries	3,163,496	3,202,285	3,266,331	3,331,657
3- Benefits	5,495,521	5,589,696	5,706,631	5,834,764
a. CalSTRS	1,447,241	1,475,566	1,522,758	1,570,974
b. CalPERS	497,086	511,841	527,196	545,648
c. Health & Welfare	2,045,097	2,064,669	2,090,477	2,121,835
d. Statutory (i.e. FICA, Medi, WC)	668,681	684,711	711,584	739,983
e. CalSTRS On-Behalf	***837,416***	***852,909***	***854,615***	***856,324***
4- Books & Supplies	1,439,612	1,164,401	1,203,525	1,242,399
5- Operating Costs	2,549,314	2,311,427	2,389,090	2,466,259
6- Capital Outlay	0	0	0	0
7- Other Outgo	603,544	603,544	623,823	643,973
Total Expenditures	23,470,197	23,257,946	23,783,724	24,325,262
C. Excess / (Deficit)	(725,866)	(314,122)	(153,877)	40,702
D. Other Sources / Uses				
1- Transfers In	409,400	409,400	409,400	409,400
2- Transfers Out	0	0	0	0
3- Contributions to Restricted Programs	0	0	0	0
Total Other Soures / Uses	409,400	409,400	409,400	409,400
E. Change in Fund Balance	(316,466)	95,278	255,523	450,102
F. Beginning Balance	6,100,426	5,783,960	5,879,238	6,134,761
G. Ending Balance	5,783,960	5,879,238	6,134,761	6,584,863
H. Components of Ending Balance:				
1- Revolving Cash	2,000	2,000	2,000	2,000
2- Reserves (State Required Reserve)	977,073	930,918	951,348	973,010
3- Designations				
Basic Aid Designation	3,373,236	3,498,452	3,733,545	4,161,985
SpEd Uncertainties Designation	500,000	500,000	500,000	500,000
Technology Replacement	400,000	400,000	400,000	400,000
Classroom Furniture Replacement	30,000	30,000	30,000	30,000
Growth Position *(1 FTE @C3/S5)*	85,750	85,750	85,750	85,750
Restricted Balances	415,901	432,118	432,118	432,118

Proposed Budget Presentation

Reed Union School District

2018-19 Budget Workshop



Our Mission… Each student will be challenged and inspired to reach her or his fullest intellectual, social-emotional and creative potential to positively impact the world.

1

Reed Union School District

About Reed Union School District

Reed Union School District

Belvedere
Tiburon
Corte Madera

2 – Elementary
1 – Middle School
K-8 Grade Levels

Reed School
Bel Aire School
Del Mar Middle

121 – Certificated
63 – Classified

Foundation for Reed Schools

Student Demographics

1,413 Students

85.0% White
7.0% Asian
5.0% Hispanic
3.0% Other

3.2% English Learners

3.5% Free & Reduced Meals

2018-19 Budget

$23,257,946

School Awards

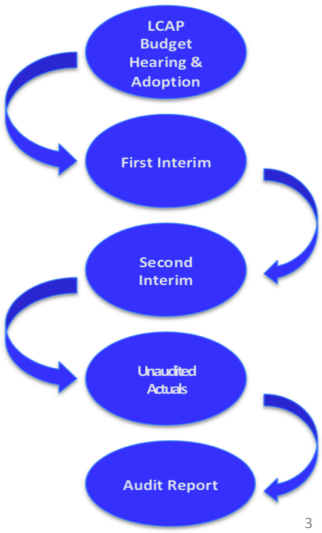
CA Distinguished Schools
National Blue Ribbon
Honor Roll
Title I Achievement School

2

Reed Union School District

Budget Cycle

- LCAP and Budget Hearing & Adoption – June 2018
  - LCAP Hearing and Adoption
  - Budget Hearing and Adoption
  - Key assumptions developed
  - Revenue analysis
  - Expenditure analysis
- First Interim – December 2018
  - Revision of key assumptions
  - Budget revisions
- Second Interim – March 2019
  - Revision of key assumptions
  - Budget revisions
- Unaudited Actuals – September 2019
  - Analyze actual revenues and expenditures
  - Close the "books"
  - Board reviews and approves/disapproves report
- Annual Audit – December 2019
  - Independent audit firm tests district' s transactions
  - Independent audit firm prepares audit report
  - Board reviews and approves/disapproves audit report



3

Reed Union School District

Assumptions - Revenues

Student Enrollment	1,413
Attendance Factor	96.50%
Average Daily Attendance (ADA)	1,363.55
Property Taxes	5.00%
Parcel Taxes	3.0%
Foundation for Reed Schools Grant	$2.0 Million
Lottery ADA (1,465 x 1.0446)	1,424.36
State Lottery Funding	$146.00
Restricted Lottery Funding	$48.00

4

Reed Union School District

Assumptions - Expenditures

- Salary Step Cost 2.0%
- Salary Agreement Settlement 0.00% *(5.0% in 2017-18 for two years)*
- CalSTRS Employer Rate 16.28%
- CalPERS Employer Rate 18.062%
- Books & Supplies (CA CPI) 3.58%
- Operating Contracts (CA CPI) 3.58%
- Transfers In (from Fund 40) $409,400
- Contribution to Other Programs $2,578,087

5

Reed Union School District

Property Tax Estimates

2018-19 Secured Taxes

Projection: 5.0% change from prior year
Reflect projected changes in assessed values
Based on latest information from County Assessor's Office

2018-19 Homeowners' Exemptions

Projection: 0.00% change from prior year
Home owner applies for an exemption to the state

2018-19 Unsecured Taxes

Projection: 0.00% change from prior year
Unsecured taxes include: boats, aircraft, business machinery

6

Reed Union School District

Other Local Sources

2018-19 Parcel Tax Estimates

Expiration date: June 30, 2022

Annual escalation percentage: 3.0%

Parcel Tax Rate: $571.56

Parcel Tax Estimate: $2,352,000.00

Parcel Taxes represent approximately 10.25% of General Fund revenue

2018-19 Foundation for Reed Schools

$2,000,000.00

Represents approximately 8.72% of General Fund revenues

7

Reed Union School District

State Outlook – May Revision

- In 2013-14, Governor Brown proposed to "fix" the state's current school finance system by introducing the Local Control Funding Formula, then delivered the template for the Local Control Accountability Plan
- Fifth year of the LCFF and LCAP
- District must hold public hearing before adopting its LCAP… Tonight
- May Revision State funding for Community Funded Districts
  - ✓ $146.00 per ADA – State Unrestricted Lottery
  - ✓ $48.00 per ADA – State Restricted Lottery
  - ✓ $200.00 per ADA – Education Protection Account or "Basic Aid"
  - ✓ $31.16 per ADA – State Mandate Block Grant
  - ➢ *$344.00 per ADA – One-Time Discretionary Funds*
- Local Control Funding Formula
  - Base/Supplemental/Concentration Grants
  - Community Funded School Districts do not generate additional funds through LCFF
  - Supplemental and Concentration Grants
    - To support English Learners/Low Income/Foster Youth
    - *Basic Aid School Districts must increase or improve services to pupils of higher need based on the LCFF calculation*

8

Reed Union School District

State Outlook – May Revision

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  - Supplemental and Concentration Grants
    - To support English Learners/Low Income/Foster Youth
    - *Basic Aid School Districts must increase or improve services to pupils of higher need based on the LCFF calculation*

ADA: 1,363.55
1,363.55 x $344 = $469,061

As of June 9, 2018, this amount was reduced to approximately $170 from the proposed amount of $344

9

Reed Union School District

Enrollment and Staffing Projections

Reed School

1A Grade	2017-18 Actual Enrollment 03/01/2018	Current FTE	Student/Tchr Ratio	1B Grade	2018-19 DecisionInsite Enrollment Mod-Projection	Estimated FTE Needed	Estimated Student/Tchr Ratio
K	93	5.0	18.60	K*	119	6.0	19.83
1	143	6.0	23.83	1	106	5.0	21.20
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					FTE Growth (+) or (-): 1.0		

113 Kindergarten applications received as of 04/04/18.

10

Reed Union School District

Enrollment and Staffing Projections

Bel Aire School

2A Grade	2017-18 Actual Enrollment 03/01/2018	Current FTE	Student/Tchr Ratio	2B Grade	2018-19 DecisionInsite Enrollment Mod-Projection	Estimated FTE Needed	Estimated Student/Tchr Ratio
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5	183	7.0	26.14	5	176	7.0	25.14
Total	**514**	**21.0**		**Total**	**483**	**20.0**	
					FTE Growth (+) or (-): -1.0		

***2nd Grade cohort as of 04/04/18 at 130 (1.0 FTE on Reserve)*

Reed Union School District

Enrollment and Staffing Projections

Del Mar School

3A Subject	FTE	2017-18 Enrollment as of 03/01/2018 6th Grade	7th Grade	8th Grade	3B Subject	FTE	2018-19 Enrollment Projection 6th Grade	7th Grade	8th Grade
Humanities	11.60	201	169	196	Humanities	11.00	179	204	169
Math	4.20				Math	5.00			
Science	4.60				Science	4.40			
Technology	2.00				Technology	2.00			
Art	1.00				Art	1.00			
Music	2.00				Music	2.00			
Spanish	2.40				Spanish	2.40			
PE	3.40				PE	3.40			
Total FTE	**31.20**	**Total Enrollment**		**566**	**Total FTE**	**31.20**	**Total Enrollment**		**552**

Reed Union School District

Proposed Budget

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4- State Sources	644,218	335,437	313,557	309,191
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6- Foundation for Reed Schools	2,038,778	2,000,000	2,000,000	2,000,000
7- Local Sources	290,039	66,000	66,160	66,322
8- Special Education - SELPA Allocation	692,520	694,567	712,001	729,872
Total Revenues	22,744,331	22,943,824	23,629,847	24,365,964
B. Expenditures				
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2- Classified Salaries	3,163,496	3,202,285	3,266,331	3,331,657
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4- Books & Supplies	1,439,612	1,164,401	1,203,525	1,242,399
5- Operating Costs	2,549,314	2,311,427	2,389,090	2,466,259
6- Capital Outlay	0	0	0	0
7- Other Outgo	603,544	603,544	623,823	643,973
Total Expenditures	23,470,197	23,257,946	23,783,724	24,325,262

13

Reed Union School District

Proposed Budget

	2017-18 Estimated Actulas	2018-19 Proposed Budget	2019-20 1st Projected Budget	2020-21 2nd Projected Budget
A. Revenues	22,744,331	22,943,824	23,629,847	24,365,964
B. Expenditures	23,470,197	23,257,946	23,783,724	24,325,262
C. Excess / (Deficit)	(725,866)	(314,122)	(153,877)	40,702
D. Other Sources / Uses				
1- Transfers In	409,400	409,400	409,400	409,400
2- Transfers Out	0	0	0	0
3- Contributions to Restricted Programs	0	0	0	0
Total Other Soures / Uses	409,400	409,400	409,400	409,400
E. Change in Fund Balance	(316,466)	95,278	255,523	450,102
F. Beginning Balance	6,100,426	5,783,960	5,879,238	6,134,761
G. Ending Balance	5,783,960	5,879,238	6,134,761	6,584,863
H. Components of Ending Balance:				
1- Revolving Cash	2,000	2,000	2,000	2,000
2- Reserves (State Required Reserve)	977,073	930,918	951,348	973,010
3- Designations				
Basic Aid Designation	3,373,236	3,498,452	3,733,545	4,161,985
SpEd Uncertainties Designation	500,000	500,000	500,000	500,000
Technology Replacement	400,000	400,000	400,000	400,000
Classroom Furniture Replacement	30,000	30,000	30,000	30,000
Growth Position *(1 FTE @C3/S5)*	85,750	85,750	85,750	85,750
Restricted Balances	415,901	432,118	432,118	432,118

14

Reed Union School District

Proposed Budget

	2017-18 Estimated Actulas	2018-19 Proposed Budget	2019-20 1st Projected Budget	2020-21 2nd Projected Budget
A. Revenues	22,744,331	22,943,824	23,629,847	24,365,964
B. Expenditures	23,470,197	23,257,946	23,783,724	24,325,262
C. Excess / (Deficit)	(725,866)	(314,122)	(153,877)	40,702
D. Other Sources / Uses				
1- Transfers In	409,400	409,400	409,400	409,400
2- Transfers Out	0	0	0	0
3- Contributions to Restricted Programs	0	0	0	0
Total Other Soures / Uses	409,400	409,400	409,400	409,400
E. Change in Fund Balance	(316,466)	95,278	255,523	450,102
F. Beginning Balance	6,100,426	5,783,960	5,879,238	6,134,761
G. Ending Balance	5,783,960	5,879,238	6,134,761	6,584,863
H. Components of Ending Balance:				
1- Revolving Cash	2,000	2,000	2,000	2,000
2- Reserves (State Required Reserve)	977,073	930,918	951,348	973,010
3- Designations				
Basic Aid Designation	3,373,236	3,498,452	3,733,545	4,161,985
SpEd Uncertainties Designation	500,000	500,000	500,000	500,000
Technology Replacement	400,000	400,000	400,000	400,000
Classroom Furniture Replacement	30,000	30,000	30,000	30,000
Growth Position *(1 FTE @C3/S5)*	85,750	85,750	85,750	85,750
Restricted Balances	415,901	432,118	432,118	432,118

15

Reed Union School District

Education Code 421279(a)(2)(B)

2018-19 Budget Adoption Reserves

Reed Union School District

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;
The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and
A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

		2018-19
Total General Fund Expenditures & Other Uses		$ 23,257,946
Minimum Reserve requirement	4%	$ 930,318
General Fund Combined Ending Fund Balance		$ 5,879,238
Special Reserve Fund Ending Fund Balance		$ -
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)		$ 2,000
Restricted		$ 432,118
Committed		$ -
Assigned		$ 4,514,202
Reserve for economic uncertainties		$ 930,318
Unassigned and Unappropriated		$ -
Subtotal Assigned, Unassigned & Unappropriated		$ 5,444,520
Total Components of ending balance		$ 5,878,638
		FALSE
Assigned & Unassigned balances above the minimum reserve requirement		$ 4,514,202

Statement of Reasons

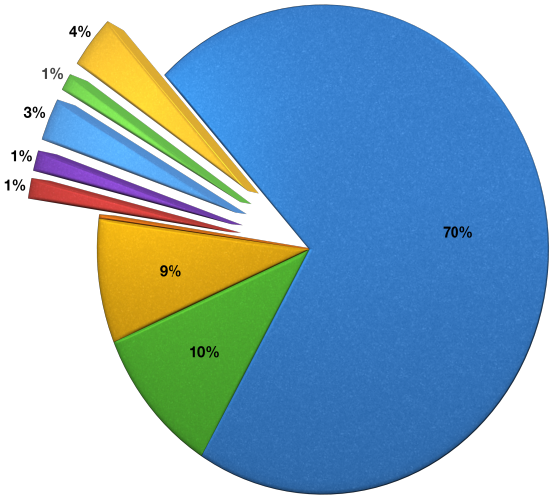
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:

A	*- Basic Aid Designation*	$	*3,498,452*
B	*- Special Education Program Uncertainties Designation*	$	*500,000*
C	*- Technology Replacement Program*	$	*400,000*
D	*- Classroom Furniture Replacement*	$	*30,000*
E	*- Growth Position (1.0 FTE)*	$	*85,750*

16

Reed Union School District

2018-19 Estimated Revenues



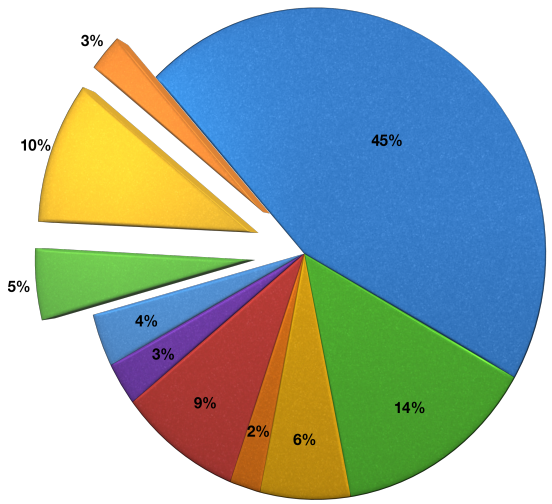
- Property Taxes
- Parcel Taxes
- Foundation for Reed Schools
- Local Misc.
- LCFF Sources
- State Sources
- SpEd - SELPA Allocation
- Federal Sources
- STRS On-Behalf

Revenue Category	2018-19 Budget
Property Taxes	16,027,333
Parcel Taxes	2,352,000
Foundation for Reed Schools	2,000,000
Local Misc.	66,000
LCFF Sources	334,794
State Sources	335,437
SpEd - SELPA Allocation	694,567
Federal Sources	280,784
STRS On-Behalf	852,909
Total	**22,943,824**

17

Reed Union School District

2018-19 Estimated Expenditures



- Certificated Salaries
- Classified Salaries
- STRS
- PERS
- Medical
- Statutory Benefits
- STRS On-Behalf
- Books & Supplies
- Operating & Capital Outlay
- Other Outgo

Expendiiture Category	2018-19 Budget
Certificated Salaries	10,386,593
Classified Salaries	3,202,285
STRS	1,475,566
PERS	511,841
Medical	2,064,669
Statutory	684,711
STRS On-Behalf	852,909
Books & Supplies	1,164,401
Operating & Capital Outlay	2,311,427
Other Outgo	603,544
Total	**23,257,946**

18

State Forms

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	15,647,127.00	0.00	15,647,127.00	16,362,127.00	0.00	16,362,127.00	4.6%
2) Federal Revenue		8100-8299	0.00	291,398.00	291,398.00	0.00	280,784.00	280,784.00	-3.6%
3) Other State Revenue		8300-8599	498,110.00	983,524.00	1,481,634.00	257,535.00	930,811.00	1,188,346.00	-19.8%
4) Other Local Revenue		8600-8799	2,592,874.00	2,731,298.00	5,324,172.00	2,418,000.00	2,694,567.00	5,112,567.00	-4.0%
5) TOTAL, REVENUES			18,738,111.00	4,006,220.00	22,744,331.00	19,037,662.00	3,906,162.00	22,943,824.00	0.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	7,801,698.00	2,417,012.00	10,218,710.00	7,940,814.00	2,445,779.00	10,386,593.00	1.6%
2) Classified Salaries		2000-2999	2,402,150.00	761,346.00	3,163,496.00	2,427,989.00	774,296.00	3,202,285.00	1.2%
3) Employee Benefits		3000-3999	3,569,424.00	1,926,097.00	5,495,521.00	3,641,156.00	1,948,540.00	5,589,696.00	1.7%
4) Books and Supplies		4000-4999	1,147,014.00	292,598.00	1,439,612.00	990,362.00	174,039.00	1,164,401.00	-19.1%
5) Services and Other Operating Expenditures		5000-5999	1,669,513.24	879,801.00	2,549,314.24	1,585,609.00	725,818.00	2,311,427.00	-9.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	203,984.00	399,560.00	603,544.00	203,984.00	399,560.00	603,544.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,793,783.24	6,676,414.00	23,470,197.24	16,789,914.00	6,468,032.00	23,257,946.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,944,327.76	(2,670,194.00)	(725,866.24)	2,247,748.00	(2,561,870.00)	(314,122.00)	-56.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	409,400.00	0.00	409,400.00	409,400.00	0.00	409,400.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,577,146.00)	2,577,146.00	0.00	(2,578,087.00)	2,578,087.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,167,746.00)	2,577,146.00	409,400.00	(2,168,687.00)	2,578,087.00	409,400.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(223,418.24)	(93,048.00)	(316,466.24)	79,061.00	16,217.00	95,278.00	-130.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,591,477.31	508,948.84	6,100,426.15	5,368,059.07	415,900.84	5,783,959.91	-5.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,591,477.31	508,948.84	6,100,426.15	5,368,059.07	415,900.84	5,783,959.91	-5.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,591,477.31	508,948.84	6,100,426.15	5,368,059.07	415,900.84	5,783,959.91	-5.2%
2) Ending Balance, June 30 (E + F1e)			5,368,059.07	415,900.84	5,783,959.91	5,447,120.07	432,117.84	5,879,237.91	1.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	106.00	0.00	106.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	415,900.84	415,900.84	0.00	432,117.84	432,117.84	3.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	4,388,880.07	0.00	4,388,880.07	4,514,202.07	0.00	4,514,202.07	2.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	977,073.00	0.00	977,073.00	930,918.00	0.00	930,918.00	-4.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,342,149.13	(3,222,826.67)	119,322.46				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	2,000.00	0.00	2,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	(577.16)	6,926.65	6,349.49				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	106.00	0.00	106.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			3,343,677.97	(3,215,900.02)	127,777.95				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,283,418.92	6,304.21	1,289,723.13				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	3,742.52	3,742.52				
6) TOTAL, LIABILITIES			1,283,418.92	10,046.73	1,293,465.65				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,060,259.05	(3,225,946.75)	(1,165,687.70)				

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	55,994.00	0.00	55,994.00	55,994.00	0.00	55,994.00	0.0%
Education Protection Account State Aid - Current Year		8012	294,382.00	0.00	294,382.00	278,800.00	0.00	278,800.00	-5.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	74,110.00	0.00	74,110.00	74,110.00	0.00	74,110.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	14,924,837.00	0.00	14,924,837.00	15,671,079.00	0.00	15,671,079.00	5.0%
Unsecured Roll Taxes		8042	282,144.00	0.00	282,144.00	282,144.00	0.00	282,144.00	0.0%
Prior Years' Taxes		8043	15,660.00	0.00	15,660.00	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			15,647,127.00	0.00	15,647,127.00	16,362,127.00	0.00	16,362,127.00	4.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			15,647,127.00	0.00	15,647,127.00	16,362,127.00	0.00	16,362,127.00	4.6%
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	135,369.00	135,369.00	0.00	130,000.00	130,000.00	-4.0%
Special Education Discretionary Grants		8182	0.00	5,214.00	5,214.00	0.00	2,961.00	2,961.00	-43.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		116,834.00	116,834.00		117,859.00	117,859.00	0.9%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		29,406.00	29,406.00		25,308.00	25,308.00	-13.9%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		4,575.00	4,575.00		4,656.00	4,656.00	1.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	291,398.00	291,398.00	0.00	280,784.00	280,784.00	-3.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	259,854.00	0.00	259,854.00	43,353.00	0.00	43,353.00	-83.3%
Lottery - Unrestricted and Instructional Materials		8560	233,581.00	71,216.00	304,797.00	214,182.00	70,416.00	284,598.00	-6.6%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		59,150.00	59,150.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,675.00	853,158.00	857,833.00	0.00	860,395.00	860,395.00	0.3%
TOTAL, OTHER STATE REVENUE			498,110.00	983,524.00	1,481,634.00	257,535.00	930,811.00	1,188,346.00	-19.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	2,302,835.00	0.00	2,302,835.00	2,352,000.00	0.00	2,352,000.00	2.1%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Interest		8660	15,600.00	0.00	15,600.00	16,000.00	0.00	16,000.00	2.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	224,439.00	2,040,966.00	2,265,405.00	0.00	2,000,000.00	2,000,000.00	-11.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		690,332.00	690,332.00		694,567.00	694,567.00	0.6%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,592,874.00	2,731,298.00	5,324,172.00	2,418,000.00	2,694,567.00	5,112,567.00	-4.0%
TOTAL, REVENUES			18,738,111.00	4,006,220.00	22,744,331.00	19,037,662.00	3,906,162.00	22,943,824.00	0.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	6,583,349.00	2,037,907.00	8,621,256.00	6,705,835.00	2,063,542.00	8,769,377.00	1.7%
Certificated Pupil Support Salaries		1200	321,622.00	230,733.00	552,355.00	327,092.00	231,342.00	558,434.00	1.1%
Certificated Supervisors' and Administrators' Salaries		1300	896,727.00	148,372.00	1,045,099.00	907,887.00	150,895.00	1,058,782.00	1.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,801,698.00	2,417,012.00	10,218,710.00	7,940,814.00	2,445,779.00	10,386,593.00	1.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	425,079.00	434,909.00	859,988.00	428,857.00	442,308.00	871,165.00	1.3%
Classified Support Salaries		2200	866,403.00	186,765.00	1,053,168.00	884,555.00	189,941.00	1,074,496.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	405,363.00	63,573.00	468,936.00	405,363.00	64,654.00	470,017.00	0.2%
Clerical, Technical and Office Salaries		2400	698,505.00	76,099.00	774,604.00	709,214.00	77,393.00	786,607.00	1.5%
Other Classified Salaries		2900	6,800.00	0.00	6,800.00	0.00	0.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			2,402,150.00	761,346.00	3,163,496.00	2,427,989.00	774,296.00	3,202,285.00	1.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,097,552.00	1,187,105.00	2,284,657.00	1,121,921.00	1,206,554.00	2,328,475.00	1.9%
PERS		3201-3202	380,424.00	116,662.00	497,086.00	391,791.00	120,050.00	511,841.00	3.0%
OASDI/Medicare/Alternative		3301-3302	290,830.00	89,012.00	379,842.00	299,967.00	90,299.00	390,266.00	2.7%
Health and Welfare Benefits		3401-3402	1,553,793.00	491,304.00	2,045,097.00	1,574,492.00	490,177.00	2,064,669.00	1.0%
Unemployment Insurance		3501-3502	5,123.00	2,730.00	7,853.00	6,126.00	1,652.00	7,778.00	-1.0%
Workers' Compensation		3601-3602	126,236.00	39,284.00	165,520.00	129,374.00	39,808.00	169,182.00	2.2%
OPEB, Allocated		3701-3702	115,466.00	0.00	115,466.00	117,485.00	0.00	117,485.00	1.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,569,424.00	1,926,097.00	5,495,521.00	3,641,156.00	1,948,540.00	5,589,696.00	1.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	144,762.00	0.00	144,762.00	144,158.00	0.00	144,158.00	-0.4%
Materials and Supplies		4300	745,802.00	267,737.00	1,013,539.00	588,236.00	164,039.00	752,275.00	-25.8%
Noncapitalized Equipment		4400	211,450.00	24,861.00	236,311.00	212,968.00	10,000.00	222,968.00	-5.6%
Food		4700	45,000.00	0.00	45,000.00	45,000.00	0.00	45,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,147,014.00	292,598.00	1,439,612.00	990,362.00	174,039.00	1,164,401.00	-19.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	140,094.00	119,703.00	259,797.00	104,600.00	9,000.00	113,600.00	-56.3%
Dues and Memberships		5300	26,694.00	2,000.00	28,694.00	36,000.00	2,000.00	38,000.00	32.4%
Insurance		5400 - 5450	115,415.00	0.00	115,415.00	120,000.00	0.00	120,000.00	4.0%
Operations and Housekeeping Services		5500	469,000.00	0.00	469,000.00	469,000.00	0.00	469,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	119,460.00	134,809.00	254,269.00	119,460.00	117,200.00	236,660.00	-6.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	687,050.24	623,289.00	1,310,339.24	624,749.00	597,618.00	1,222,367.00	-6.7%
Communications		5900	111,800.00	0.00	111,800.00	111,800.00	0.00	111,800.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,669,513.24	879,801.00	2,549,314.24	1,585,609.00	725,818.00	2,311,427.00	-9.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	69,815.00	0.00	69,815.00	69,815.00	0.00	69,815.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	6,560.00	6,560.00	0.00	6,560.00	6,560.00	0.0%
Payments to County Offices		7142	0.00	215,000.00	215,000.00	0.00	215,000.00	215,000.00	0.0%
Payments to JPAs		7143	0.00	178,000.00	178,000.00	0.00	178,000.00	178,000.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	134,169.00	0.00	134,169.00	134,169.00	0.00	134,169.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			203,984.00	399,560.00	603,544.00	203,984.00	399,560.00	603,544.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			16,793,783.24	6,676,414.00	23,470,197.24	16,789,914.00	6,468,032.00	23,257,946.00	-0.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	409,400.00	0.00	409,400.00	409,400.00	0.00	409,400.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			409,400.00	0.00	409,400.00	409,400.00	0.00	409,400.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(2,577,146.00)	2,577,146.00	0.00	(2,578,087.00)	2,578,087.00	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			(2,577,146.00)	2,577,146.00	0.00	(2,578,087.00)	2,578,087.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,167,746.00)	2,577,146.00	409,400.00	(2,168,687.00)	2,578,087.00	409,400.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	15,647,127.00	0.00	15,647,127.00	16,362,127.00	0.00	16,362,127.00	4.6%
2) Federal Revenue		8100-8299	0.00	291,398.00	291,398.00	0.00	280,784.00	280,784.00	-3.6%
3) Other State Revenue		8300-8599	498,110.00	983,524.00	1,481,634.00	257,535.00	930,811.00	1,188,346.00	-19.8%
4) Other Local Revenue		8600-8799	2,592,874.00	2,731,298.00	5,324,172.00	2,418,000.00	2,694,567.00	5,112,567.00	-4.0%
5) TOTAL, REVENUES			18,738,111.00	4,006,220.00	22,744,331.00	19,037,662.00	3,906,162.00	22,943,824.00	0.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		10,261,845.00	4,771,265.00	15,033,110.00	10,248,715.00	4,581,979.00	14,830,694.00	-1.3%
2) Instruction - Related Services	2000-2999		2,020,789.00	563,996.00	2,584,785.00	2,025,241.00	572,574.00	2,597,815.00	0.5%
3) Pupil Services	3000-3999		403,357.00	187,638.00	590,995.00	408,021.00	182,161.00	590,182.00	-0.1%
4) Ancillary Services	4000-4999		17,493.00	282.00	17,775.00	17,800.00	288.00	18,088.00	1.8%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,016,423.24	27,245.00	2,043,668.24	2,043,348.00	15,528.00	2,058,876.00	0.7%
8) Plant Services	8000-8999		1,869,892.00	726,428.00	2,596,320.00	1,842,805.00	715,942.00	2,558,747.00	-1.4%
9) Other Outgo	9000-9999	Except 7600-7699	203,984.00	399,560.00	603,544.00	203,984.00	399,560.00	603,544.00	0.0%
10) TOTAL, EXPENDITURES			16,793,783.24	6,676,414.00	23,470,197.24	16,789,914.00	6,468,032.00	23,257,946.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,944,327.76	(2,670,194.00)	(725,866.24)	2,247,748.00	(2,561,870.00)	(314,122.00)	-56.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	409,400.00	0.00	409,400.00	409,400.00	0.00	409,400.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,577,146.00)	2,577,146.00	0.00	(2,578,087.00)	2,578,087.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,167,746.00)	2,577,146.00	409,400.00	(2,168,687.00)	2,578,087.00	409,400.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals Unrestricted (A)	2017-18 Estimated Actuals Restricted (B)	2017-18 Estimated Actuals Total Fund col. A + B (C)	2018-19 Budget Unrestricted (D)	2018-19 Budget Restricted (E)	2018-19 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(223,418.24)	(93,048.00)	(316,466.24)	79,061.00	16,217.00	95,278.00	-130.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,591,477.31	508,948.84	6,100,426.15	5,368,059.07	415,900.84	5,783,959.91	-5.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,591,477.31	508,948.84	6,100,426.15	5,368,059.07	415,900.84	5,783,959.91	-5.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,591,477.31	508,948.84	6,100,426.15	5,368,059.07	415,900.84	5,783,959.91	-5.2%
2) Ending Balance, June 30 (E + F1e)			5,368,059.07	415,900.84	5,783,959.91	5,447,120.07	432,117.84	5,879,237.91	1.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	106.00	0.00	106.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	415,900.84	415,900.84	0.00	432,117.84	432,117.84	3.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	4,388,880.07	0.00	4,388,880.07	4,514,202.07	0.00	4,514,202.07	2.9%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	977,073.00	0.00	977,073.00	930,918.00	0.00	930,918.00	-4.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
6230	California Clean Energy Jobs Act	194,552.00	194,552.00
6300	Lottery: Instructional Materials	63,191.65	63,184.65
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	89,942.31	89,942.31
9010	Other Restricted Local	68,214.88	84,438.88
Total, Restricted Balance		415,900.84	432,117.84

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	706.00	700.00	-0.8%
5) TOTAL, REVENUES			706.00	700.00	-0.8%
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	44,623.00	44,623.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			44,623.00	44,623.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(43,917.00)	(43,923.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(43,917.00)	(43,923.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	166,975.01	123,058.01	-26.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			166,975.01	123,058.01	-26.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			166,975.01	123,058.01	-26.3%
2) Ending Balance, June 30 (E + F1e)			123,058.01	79,135.01	-35.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	123,058.01	79,135.01	-35.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	153,115.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			153,115.46		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			153,115.46		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
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	706.00	700.00	-0.8%
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			706.00	700.00	-0.8%
TOTAL, REVENUES			706.00	700.00	-0.8%

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%
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 Improvements		5600	4,593.00	4,593.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,030.00	40,030.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,623.00	44,623.00	0.0%
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 Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			44,623.00	44,623.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	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	42,339.00	40,900.00	-3.4%
5) TOTAL, REVENUES			42,339.00	40,900.00	-3.4%
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	25,194.00	25,194.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	93,014.00	93,014.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			118,208.00	118,208.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(75,869.00)	(77,308.00)	1.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(75,869.00)	(77,308.00)	1.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	319,679.64	243,810.64	-23.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			319,679.64	243,810.64	-23.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			319,679.64	243,810.64	-23.7%
2) Ending Balance, June 30 (E + F1e)			243,810.64	166,502.64	-31.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	243,810.64	166,502.64	-31.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	247,904.92		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			247,904.92		
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	52.01		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			52.01		
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)			247,852.91		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,196.00	900.00	-24.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	41,143.00	40,000.00	-2.8%
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			42,339.00	40,900.00	-3.4%
TOTAL, REVENUES			42,339.00	40,900.00	-3.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	370.00	370.00	0.0%
Noncapitalized Equipment		4400	24,824.00	24,824.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,194.00	25,194.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,003.00	20,003.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	73,011.00	73,011.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			93,014.00	93,014.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			118,208.00	118,208.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	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	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	672,319.00	679,656.00	1.1%
5) TOTAL, REVENUES			672,319.00	679,656.00	1.1%
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	102,500.00	102,500.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	164,056.00	164,056.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			266,556.00	266,556.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			405,763.00	413,100.00	1.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	409,400.00	409,400.00	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			(409,400.00)	(409,400.00)	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)			(3,637.00)	3,700.00	-201.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,996,940.09	1,993,303.09	-0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,996,940.09	1,993,303.09	-0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,996,940.09	1,993,303.09	-0.2%
2) Ending Balance, June 30 (E + F1e)			1,993,303.09	1,997,003.09	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,993,303.09	1,997,003.09	0.2%
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	1,973,476.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,973,476.91		
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	52,146.39		
6) TOTAL, LIABILITIES			52,146.39		
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)			1,921,330.52		

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	662,600.00	674,656.00	1.8%
Interest		8660	9,719.00	5,000.00	-48.6%
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			672,319.00	679,656.00	1.1%
TOTAL, REVENUES			672,319.00	679,656.00	1.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,000.00	1,000.00	0.0%
Noncapitalized Equipment		4400	101,500.00	101,500.00	0.0%
TOTAL, BOOKS AND SUPPLIES			102,500.00	102,500.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	70,056.00	70,056.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,000.00	51,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,000.00	40,000.00	0.0%
Communications		5900	3,000.00	3,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			164,056.00	164,056.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			266,556.00	266,556.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	409,400.00	409,400.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			409,400.00	409,400.00	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)			(409,400.00)	(409,400.00)	0.0%

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	8,000.00	8,000.00	0.0%
4) Other Local Revenue		8600-8799	3,119,000.00	3,109,000.00	-0.3%
5) TOTAL, REVENUES			3,127,000.00	3,117,000.00	-0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,040,000.00	3,040,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,040,000.00	3,040,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			87,000.00	77,000.00	-11.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	5,500.00	5,500.00	0.0%
b) Uses		7630-7699	1,500.00	1,500.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,000.00	4,000.00	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)			91,000.00	81,000.00	-11.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,306,409.41	2,397,409.41	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,306,409.41	2,397,409.41	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,306,409.41	2,397,409.41	3.9%
2) Ending Balance, June 30 (E + F1e)			2,397,409.41	2,478,409.41	3.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,397,409.41	2,478,409.41	3.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,306,409.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,306,409.41		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,306,409.41		

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	8,000.00	8,000.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,000.00	8,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	3,010,000.00	3,000,000.00	-0.3%
Unsecured Roll		8612	23,000.00	23,000.00	0.0%
Prior Years' Taxes		8613	4,500.00	4,500.00	0.0%
Supplemental Taxes		8614	75,000.00	75,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	6,500.00	6,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,119,000.00	3,109,000.00	-0.3%
TOTAL, REVENUES			3,127,000.00	3,117,000.00	-0.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,995,000.00	1,995,000.00	0.0%
Bond Interest and Other Service Charges		7434	1,045,000.00	1,045,000.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,040,000.00	3,040,000.00	0.0%
TOTAL, EXPENDITURES			3,040,000.00	3,040,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	5,500.00	5,500.00	0.0%
(c) TOTAL, SOURCES			5,500.00	5,500.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	1,500.00	1,500.00	0.0%
(d) TOTAL, USES			1,500.00	1,500.00	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)			4,000.00	4,000.00	0.0%

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,414.13	1,414.13	1,414.13	1,363.55	1,363.55	1,363.55
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)	1,414.13	1,414.13	1,414.13	1,363.55	1,363.55	1,363.55
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	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,414.13	1,414.13	1,414.13	1,363.55	1,363.55	1,363.55
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

ANNUAL BUDGET REPORT:
July 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 ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: RUSD District Office
Date: June 01, 2018

Public Hearing:

Place: RUSD Board Room
Date: June 05, 2018
Time: 06:00 PM

Adoption Date: June 11, 2018

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

Contact person for additional information on the budget reports:

Name: Carlos Estrella
Telephone: (415) 383-1116

Title: Business Manager
E-mail: cestrella@reedschools.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 19, 2018	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	1,364
District's ADA Standard Percentage Level:	**1.0%**

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	1,470	1,470		
Charter School				
Total ADA	**1,470**	**1,470**	**0.0%**	**Met**
Second Prior Year (2016-17)				
District Regular	1,422	1,472		
Charter School				
Total ADA	**1,422**	**1,472**	**N/A**	**Met**
First Prior Year (2017-18)				
District Regular	1,413	1,414		
Charter School		0		
Total ADA	**1,413**	**1,414**	**N/A**	**Met**
Budget Year (2018-19)				
District Regular	1,364			
Charter School	0			
Total ADA	**1,364**			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 1,364

District's Enrollment Standard Percentage Level: 1.0%

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.

Fiscal Year	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	1,540	1,540		
Charter School				
Total Enrollment	**1,540**	**1,540**	**0.0%**	**Met**
Second Prior Year (2016-17)				
District Regular	1,530	1,530		
Charter School				
Total Enrollment	**1,530**	**1,530**	**0.0%**	**Met**
First Prior Year (2017-18)				
District Regular	1,515	1,515		
Charter School				
Total Enrollment	**1,515**	**1,515**	**0.0%**	**Met**
Budget Year (2018-19)				
District Regular	1,413			
Charter School				
Total Enrollment	**1,413**			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2015-16)			
District Regular	1,474	1,540	
Charter School		0	
Total ADA/Enrollment	**1,474**	**1,540**	**95.7%**
Second Prior Year (2016-17)			
District Regular	1,462	1,530	
Charter School			
Total ADA/Enrollment	**1,462**	**1,530**	**95.6%**
First Prior Year (2017-18)			
District Regular	1,414	1,515	
Charter School	0		
Total ADA/Enrollment	**1,414**	**1,515**	**93.3%**
		Historical Average Ratio:	94.9%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**95.4%**

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	1,364	1,413		
Charter School	0			
Total ADA/Enrollment	**1,364**	**1,413**	**96.5%**	**Not Met**
1st Subsequent Year (2019-20)				
District Regular				
Charter School	1,350	1,399		
Total ADA/Enrollment	**1,350**	**1,399**	**96.5%**	**Not Met**
2nd Subsequent Year (2020-21)				
District Regular				
Charter School	1,302	1,349		
Total ADA/Enrollment	**1,302**	**1,349**	**96.5%**	**Not 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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

RUSD's Local Control Accountability Plan includes a goal to improve student attendanace. This goal has been met and continues to improve the attedance rate.

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)[1] and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA[1] and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.
LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

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

Has the District reached its LCFF target funding level? Yes

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)	11,027,646.00	11,002,966.00	11,289,926.00

Step 1 - Change in Population	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. ADA (Funded) (Form A, lines A6 and C4)	1,414.13	1,363.55	1,363.55	1,363.55
b. Prior Year ADA (Funded)		1,414.13	1,363.55	1,363.55
c. Difference (Step 1a minus Step 1b)		(50.58)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-3.58%	0.00%	0.00%

Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding	0.00	0.00	0.00
b1. COLA percentage (if district is at target)	0.00%	0.00%	0.00%
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Gap Funding (if district is not at target)	0.00	0.00	0.00
d. Economic Recovery Target Funding (current year increment)	0.00	0.00	0.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	0.00	0.00	0.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	0.00%	0.00%	0.00%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	-3.58%	0.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):	**N/A**	**N/A**	**N/A**

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	15,296,751.00	16,027,333.00	16,668,426.32	17,335,163.37
Percent Change from Previous Year		**4.78%**	**4.00%**	**4.00%**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**3.78% to 5.78%**	**3.00% to 5.00%**	**3.00% to 5.00%**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	15,647,127.00	16,362,127.00	17,016,612.08	17,697,276.56
District's Projected Change in LCFF Revenue:		4.57%	4.00%	4.00%
Basic Aid Standard:		**3.78% to 5.78%**	**3.00% to 5.00%**	**3.00% to 5.00%**
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2015-16)	12,398,072.20	14,821,688.98	83.6%
Second Prior Year (2016-17)	12,896,373.41	15,214,485.34	84.8%
First Prior Year (2017-18)	13,773,272.00	16,793,783.24	82.0%
		Historical Average Ratio:	83.5%

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**80.5% to 86.5%**	**80.5% to 86.5%**	**80.5% to 86.5%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2018-19)	14,009,959.00	16,789,914.00	83.4%	Met
1st Subsequent Year (2019-20)	14,293,182.00	17,166,543.00	83.3%	Met
2nd Subsequent Year (2020-21)	14,588,825.00	17,554,996.00	83.1%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-3.58%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-13.58% to 6.42%**	**-10.00% to 10.00%**	**-10.00% to 10.00%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-8.58% to 1.42%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2017-18)	291,398.00		
Budget Year (2018-19)	280,784.00	-3.64%	No
1st Subsequent Year (2019-20)	280,784.00	0.00%	No
2nd Subsequent Year (2020-21)	280,784.00	0.00%	No

Explanation: (required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2017-18)	1,481,634.00		
Budget Year (2018-19)	1,188,346.00	-19.79%	Yes
1st Subsequent Year (2019-20)	1,168,172.00	-1.70%	No
2nd Subsequent Year (2020-21)	1,165,515.00	-0.23%	No

Explanation: (required if Yes)
RUSD received state one-time funds for 2017-18. However, RUSD's budget does not include state one-time funds for 2018-19.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2017-18)	5,324,172.00		
Budget Year (2018-19)	5,112,567.00	-3.97%	No
1st Subsequent Year (2019-20)	5,200,721.00	1.72%	No
2nd Subsequent Year (2020-21)	5,291,430.00	1.74%	No

Explanation: (required if Yes)
RUSD does not budget unpredictable local revenues through donations until they are materialized.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2017-18)	1,439,612.00		
Budget Year (2018-19)	1,164,401.00	-19.12%	Yes
1st Subsequent Year (2019-20)	1,203,525.00	3.36%	No
2nd Subsequent Year (2020-21)	1,242,399.00	3.23%	No

Explanation: (required if Yes)
RUSD does not include carry-over funds in the proposed budget. They are budgeted during the 1st Interim period after the books are closed.

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

First Prior Year (2017-18)	2,549,314.24		
Budget Year (2018-19)	2,311,427.00	-9.33%	Yes
1st Subsequent Year (2019-20)	2,389,090.00	3.36%	No
2nd Subsequent Year (2020-21)	2,466,258.00	3.23%	No

Explanation: (required if Yes)
RUSD does not include carry-over funds in the proposed budget. They are budgeted during the 1st Interim period after the books are closed.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2017-18)	7,097,204.00		
Budget Year (2018-19)	6,581,697.00	-7.26%	Met
1st Subsequent Year (2019-20)	6,649,677.00	1.03%	Met
2nd Subsequent Year (2020-21)	6,737,729.00	1.32%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2017-18)	3,988,926.24		
Budget Year (2018-19)	3,475,828.00	-12.86%	Met
1st Subsequent Year (2019-20)	3,592,615.00	3.36%	Met
2nd Subsequent Year (2020-21)	3,708,657.00	3.23%	Met

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

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

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

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

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

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

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

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

B. Two percent of the total general fund expenditures and other financing uses for that fiscal year.

7A. District's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: All Other School Facility Programs Only

7B. Calculating the District's Required Minimum Contribution

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? — Yes

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) — 0.00

2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	23,257,946.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	23,257,946.00	697,738.38	715,942.00	N/A

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	23,257,946.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited[1] for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	23,257,946.00	697,738.38	668,246.48	668,246.48

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%
465,158.92	668,246.48

	Budgeted Contribution [1] to the Ongoing and Major Maintenance Account	Status
e. OMMA/RMA Contribution	715,942.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution 668,246.48

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1.	District's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	668,149.86	923,055.00	977,073.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,116,387.01	0.00	0.00
	d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(1.00)
	e. Available Reserves (Lines 1a through 1d)	1,784,536.87	923,055.00	977,072.00
2.	Expenditures and Other Financing Uses			
	a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	21,533,505.22	21,472,082.50	23,470,197.24
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	21,533,505.22	21,472,082.50	23,470,197.24
3.	District's Available Reserve Percentage (Line 1e divided by Line 2c)	8.3%	4.3%	4.2%
	District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**2.8%**	**1.4%**	**1.4%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	661,964.77	15,221,688.98	N/A	Met
Second Prior Year (2016-17)	387,359.44	15,214,485.34	N/A	Met
First Prior Year (2017-18)	(223,418.24)	16,793,783.24	1.3%	Met
Budget Year (2018-19) (Information only)	79,061.00	16,789,914.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

Percentage Level [1]	District ADA		
1.7%	0	to	300
1.3%	301	to	1,000
1.0%	1,001	to	30,000
0.7%	30,001	to	400,000
0.3%	400,001	and	over

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4): 1,364

District's Fund Balance Standard Percentage Level: **1.0%**

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2015-16)	4,542,153.00	4,542,153.10	N/A	Met
Second Prior Year (2016-17)	5,204,117.00	5,204,117.87	N/A	Met
First Prior Year (2017-18)	5,591,477.00	5,591,477.31	N/A	Met
Budget Year (2018-19) (Information only)	5,368,059.07			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or $67,000 (greater of)	0	to	300
4% or $67,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,364	1,350	1,302
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	23,257,946.00	23,783,724.00	24,325,263.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	23,257,946.00	23,783,724.00	24,325,263.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	697,738.38	713,511.72	729,757.89
6.	Reserve Standard - by Amount ($67,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**697,738.38**	**713,511.72**	**729,757.89**

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	930,918.00	951,348.00	973,010.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(8.00)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	930,910.00	951,348.00	973,010.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.00%	4.00%	4.00%
District's Reserve Standard (Section 10B, Line 7):	**697,738.38**	**713,511.72**	**729,757.89**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2017-18)	(2,577,146.00)			
Budget Year (2018-19)	(2,578,087.00)	941.00	0.0%	Met
1st Subsequent Year (2019-20)	(2,686,955.00)	108,868.00	4.2%	Met
2nd Subsequent Year (2020-21)	(2,813,052.00)	126,097.00	4.7%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2017-18)	409,400.00			
Budget Year (2018-19)	409,400.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	409,400.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	409,400.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2017-18)	0.00			
Budget Year (2018-19)	0.00	0.00	0.0%	Met
1st Subsequent Year (2019-20)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years.

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

[1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2018
Capital Leases	17	51	51	28,296,051
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				28,296,051

Type of Commitment (continued)	Prior Year (2017-18) Annual Payment (P & I)	Budget Year (2018-19) Annual Payment (P & I)	1st Subsequent Year (2019-20) Annual Payment (P & I)	2nd Subsequent Year (2020-21) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2017-18)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:
   a. Are they lifetime benefits? — No
   b. Do benefits continue past age 65? — Yes
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Certificated staff eligible to retire receive $355 oer nibtg fir fuve tears ir ybtuk age 65, whichever comes first, upon retiring from RUSD.

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

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

Self-Insurance Fund	Governmental Fund
462,000	0

4. OPEB Liabilities

a. Total OPEB liability	5,867,732.00
b. OPEB plan(s) fiduciary net position (if applicable)	5,867,732.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jun 30, 2015

5. OPEB Contributions

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	236,448.00	261,658.00	269,663.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	117,485.00	117,485.00	117,485.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	128,623.00	135,055.00	141,807.00
d. Number of retirees receiving OPEB benefits	44	44	44

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

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

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

   No

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

3. Self-Insurance Liabilities
   a. Accrued liability for self-insurance programs
   b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

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

S8. Status of Labor Agreements

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

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:
The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	94.0	93.0	93.0	93.0

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Jun 06, 2017

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? Yes
If Yes, date of Superintendent and CBO certification: Jun 06, 2017

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? Yes
If Yes, date of budget revision board adoption: Jun 06, 2017

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
7. Amount included for any tentative salary schedule increases			

Certificated (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?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	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?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Certificated (Non-management) Attrition (layoffs and retirements)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (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?			

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	51.0	51.0	51.0	51.0

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Oct. 12, 2017

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? Yes
If Yes, date of Superintendent and CBO certification: Oct. 12, 2017

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? Yes
If Yes, date of budget revision board adoption: Jun 06, 2017

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
7. Amount included for any tentative salary schedule increases			

Classified (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?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

		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?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

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

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

Classified (Non-management) - Other

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

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	12.0	12.0	12.0	12.0

Management/Supervisor/Confidential
Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	128,000	128,000	128,000
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential
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?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential
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?			
2. Cost of step and column adjustments			
3. Percent change in step & column over prior year			

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Are costs of other benefits included in the budget and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

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 19, 2018

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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	10,218,710.00	301	0.00	303	10,218,710.00	305	154,183.00		307	10,064,527.00	309
2000 - Classified Salaries	3,163,496.00	311	0.00	313	3,163,496.00	315	31,617.00		317	3,131,879.00	319
3000 - Employee Benefits	5,495,521.00	321	115,466.00	323	5,380,055.00	325	48,219.00		327	5,331,836.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,439,612.00	331	45,000.00	333	1,394,612.00	335	180,253.00		337	1,214,359.00	339
5000 - Services. . . & 7300 - Indirect Costs	2,549,314.24	341	161,631.00	343	2,387,683.24	345	553,650.00		347	1,834,033.24	349
				TOTAL	22,544,556.24	365			TOTAL	21,576,634.24	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	8,418,049.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	854,888.00	380
3. STRS	3101 & 3102	1,912,933.00	382
4. PERS	3201 & 3202	148,415.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	189,075.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	1,366,753.00	385
7. Unemployment Insurance	3501 & 3502	4,664.00	390
8. Workers' Compensation Insurance	3601 & 3602	114,976.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		13,009,753.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and 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		13,009,753.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		60.30%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	60.30%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	21,576,634.24	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	10,386,593.00	301	0.00	303	10,386,593.00	305	153,491.00		307	10,233,102.00	309
2000 - Classified Salaries	3,202,285.00	311	0.00	313	3,202,285.00	315	32,155.00		317	3,170,130.00	319
3000 - Employee Benefits	5,589,696.00	321	117,485.00	323	5,472,211.00	325	45,396.00		327	5,426,815.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,164,401.00	331	45,000.00	333	1,119,401.00	335	101,835.00		337	1,017,566.00	339
5000 - Services. . . & 7300 - Indirect Costs	2,311,427.00	341	161,058.00	343	2,150,369.00	345	552,119.00		347	1,598,250.00	349
				TOTAL	22,330,859.00	365			TOTAL	21,445,863.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	8,562,714.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	865,978.00	380
3. STRS	3101 & 3102	1,951,041.00	382
4. PERS	3201 & 3202	153,107.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	195,075.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	1,384,874.00	385
7. Unemployment Insurance	3501 & 3502	5,258.00	390
8. Workers' Compensation Insurance	3601 & 3602	117,641.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		13,235,688.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and 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		13,235,688.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		61.72%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%	
2. Percentage spent by this district (Part II, Line 15)	61.72%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	21,445,863.00	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	16,362,127.00	3.78%	16,980,170.00	3.82%	17,628,235.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	257,535.00	-6.52%	240,750.00	-1.43%	237,316.00
4. Other Local Revenues	8600-8799	2,418,000.00	2.92%	2,488,720.00	2.93%	2,561,558.00
5. Other Financing Sources						
a. Transfers In	8900-8929	409,400.00	0.00%	409,400.00	0.00%	409,400.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(2,578,087.00)	4.61%	(2,696,974.00)	4.98%	(2,831,412.00)
6. Total (Sum lines A1 thru A5c)		16,868,975.00	3.28%	17,422,066.00	3.35%	18,005,097.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,940,814.00		8,099,630.00
b. Step & Column Adjustment				158,816.00		161,993.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,940,814.00	2.00%	8,099,630.00	2.00%	8,261,623.00
2. Classified Salaries						
a. Base Salaries				2,427,989.00		2,476,549.00
b. Step & Column Adjustment				48,560.00		49,531.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,427,989.00	2.00%	2,476,549.00	2.00%	2,526,080.00
3. Employee Benefits	3000-3999	3,641,156.00	2.08%	3,717,003.00	2.26%	3,801,122.00
4. Books and Supplies	4000-4999	990,362.00	3.36%	1,023,638.00	3.23%	1,056,702.00
5. Services and Other Operating Expenditures	5000-5999	1,585,609.00	3.36%	1,638,885.00	3.23%	1,691,821.00
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	203,984.00	3.36%	210,838.00	3.23%	217,648.00
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 (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		16,789,914.00	2.24%	17,166,543.00	2.26%	17,554,996.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		79,061.00		255,523.00		450,101.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,368,059.07		5,447,120.07		5,702,643.07
2. Ending Fund Balance (Sum lines C and D1)		5,447,120.07		5,702,643.07		6,152,744.07
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,514,202.07		4,749,295.07		5,177,734.07
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	930,918.00		951,348.00		973,010.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,447,120.07		5,702,643.07		6,152,744.07

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	930,918.00		951,348.00		973,010.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		930,918.00		951,348.00		973,010.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

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)
MYP ASSUMPTIONS:						
Property Tax Increase: 4.0%						
Unrestricted Federal Revenues: No change						
State Revenues: Lottery and Other State Revenue adjusted to reflect enrollment projections for future years.						
Local Revenues: Parcel Tax increase of 3.0%.						
Certificated and Classified Salaries: 1.50% Step Cost Increase						
STRS/PERS Rates adjusted to reflect each year's rates.						
Health and Welfare: Reflect caps on Two Party and Family plan rates.						
Other Benefits: Adjusted accordingly to reflect change in salaries.						
Materials, Supplies, Services, Other: Reflect cost increase for Californian Consumer Price Index						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	280,784.00	0.00%	280,784.00	0.00%	280,784.00
3. Other State Revenues	8300-8599	930,811.00	-0.36%	927,422.00	0.08%	928,199.00
4. Other Local Revenues	8600-8799	2,694,567.00	0.65%	2,712,001.00	0.66%	2,729,872.00
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	2,578,087.00	4.61%	2,696,974.00	4.98%	2,831,412.00
6. Total (Sum lines A1 thru A5c)		6,484,249.00	2.05%	6,617,181.00	2.31%	6,770,267.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,445,779.00		2,494,695.00
b. Step & Column Adjustment				48,916.00		49,893.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,445,779.00	2.00%	2,494,695.00	2.00%	2,544,588.00
2. Classified Salaries						
a. Base Salaries				774,296.00		789,782.00
b. Step & Column Adjustment				15,486.00		15,796.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	774,296.00	2.00%	789,782.00	2.00%	805,578.00
3. Employee Benefits	3000-3999	1,948,540.00	2.11%	1,989,627.00	2.21%	2,033,642.00
4. Books and Supplies	4000-4999	174,039.00	3.36%	179,887.00	3.23%	185,697.00
5. Services and Other Operating Expenditures	5000-5999	725,818.00	3.36%	750,205.00	3.23%	774,437.00
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	399,560.00	3.36%	412,985.00	3.23%	426,325.00
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 (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		6,468,032.00	2.31%	6,617,181.00	2.31%	6,770,267.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		16,217.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		415,900.84		432,117.84		432,117.84
2. Ending Fund Balance (Sum lines C and D1)		432,117.84		432,117.84		432,117.84
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	432,117.84		432,117.84		432,117.84
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		432,117.84		432,117.84		432,117.84

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

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)
MYP ASSUMPTIONS:						
Federal Restricted Revenues - No change from 2018-19						
State Revenues: Lottery and Other State Revenue adjusted to reflect enrollment projections for future years.						
Local Revenues: Foundation for Reed Schools award of $2,000,000. Special Education SELPA Allocatin updated to reflect Cost of Living Adjustments for subsequent years.						
Certificated and Classified Salaries: 1.50% Step Cost Increase						
STRS/PERS Rates adjusted to reflect each year's rates.						
Health and Welfare: Reflect caps on Two Party and Family plan rates.						
Other Benefits: Adjusted accordingly to reflect change in salaries.						
Materials, Supplies, Services, Other: Reflect cost increase for Californian Consumer Price Index						

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	16,362,127.00	3.78%	16,980,170.00	3.82%	17,628,235.00
2. Federal Revenues	8100-8299	280,784.00	0.00%	280,784.00	0.00%	280,784.00
3. Other State Revenues	8300-8599	1,188,346.00	-1.70%	1,168,172.00	-0.23%	1,165,515.00
4. Other Local Revenues	8600-8799	5,112,567.00	1.72%	5,200,721.00	1.74%	5,291,430.00
5. Other Financing Sources						
a. Transfers In	8900-8929	409,400.00	0.00%	409,400.00	0.00%	409,400.00
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)		23,353,224.00	2.94%	24,039,247.00	3.06%	24,775,364.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,386,593.00		10,594,325.00
b. Step & Column Adjustment				207,732.00		211,886.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,386,593.00	2.00%	10,594,325.00	2.00%	10,806,211.00
2. Classified Salaries						
a. Base Salaries				3,202,285.00		3,266,331.00
b. Step & Column Adjustment				64,046.00		65,327.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,202,285.00	2.00%	3,266,331.00	2.00%	3,331,658.00
3. Employee Benefits	3000-3999	5,589,696.00	2.09%	5,706,630.00	2.25%	5,834,764.00
4. Books and Supplies	4000-4999	1,164,401.00	3.36%	1,203,525.00	3.23%	1,242,399.00
5. Services and Other Operating Expenditures	5000-5999	2,311,427.00	3.36%	2,389,090.00	3.23%	2,466,258.00
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	603,544.00	3.36%	623,823.00	3.23%	643,973.00
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		23,257,946.00	2.26%	23,783,724.00	2.28%	24,325,263.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		95,278.00		255,523.00		450,101.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,783,959.91		5,879,237.91		6,134,760.91
2. Ending Fund Balance (Sum lines C and D1)		5,879,237.91		6,134,760.91		6,584,861.91
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740	432,117.84		432,117.84		432,117.84
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,514,202.07		4,749,295.07		5,177,734.07
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	930,918.00		951,348.00		973,010.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,879,237.91		6,134,760.91		6,584,861.91

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	930,918.00		951,348.00		973,010.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(8.00)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		930,910.00		951,348.00		973,010.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.00%		4.00%		4.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,363.55		1,350.00		1,302.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		23,257,946.00		23,783,724.00		24,325,263.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		23,257,946.00		23,783,724.00		24,325,263.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		697,738.38		713,511.72		729,757.89
f. Reserve Standard - By Amount						
(Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		697,738.38		713,511.72		729,757.89
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					409,400.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	409,400.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - 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								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	409,400.00	409,400.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					409,400.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	409,400.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - 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								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	409,400.00	409,400.00		

July 1 Budget
2018-19 Budget
Technical Review Checks

Reed Union Elementary **Marin County**

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

July 1 Budget
2017-18 Estimated Actuals
Technical Review Checks

Reed Union Elementary **Marin County**

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed _____ Date of Meeting: _____

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

For additional information on this certification, please contact:

Name: Carlos Estrella

Title: Business Manager

Telephone: (415) 383-1116

E-mail: cestrella@reedschools.org