

HOLTVILLE UNIFIED SCHOOL DISTRICT

2017-18 Estimated Actuals/ 2018-19 July 1 Budget Report

June 2018

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Within this packet, the Holtville Unified School District submits its 2017-18 Estimated Actuals/ 2018-19 July 1 Budget Report. This report represents the District's last projection for the 2017-18 school year prior to closing, along with its initial estimates for the 2018-19 school year. Both sections of this report are based on the most current information available, including any updates from Federal, State, and County Office of Education sources, as well as updated local figures regarding staffing and other expenditure projections. This report will highlight changes made to the 2017-18 end of year projections since the District's last update, which occurred in March of 2018, while also putting forth the first estimates on the 2018-19 school year budget, which is based on the Governor's May Revise, along with any updates agreed to between the State Assembly, State Senate, and the Governor that were available at the time of compiling this data.

The following forms are included within the report for the Board's Review:

- Form CB: This is the signed certification by the Clerk/Secretary of the Governing Board, certifying that 1) the District's Budget was developed along with the District's Local Control Accountability Plan (LCAP), 2) the Board held a public hearing on the budget, and 3) the Budget has been approved at a meeting of the Board and will be submitted to the County Office of Education, who then verifies its accuracy. In addition, the form provides a summary of the Criteria and Standards Report, which can be found in its entirety toward the end of this document. Full explanations for each of the criteria and standards are located in that section and should be reviewed along with the summary.

- Form CC: This is a signed annual certification by the Clerk/Secretary of the Governing Board, certifying that the District, if self-insured for workers' compensation claims, any funds it has reserved in its budget for accrued but unfunded claim costs. As Holtville Unified operates under the Joint Powers Authority (JPA) known as SIPIC, the District must annually certify that the JPA balance contains sufficient reserves to pay existing claims and that no excessive contribution is required of the District.

- Form 01: This form provides the revenue and expenditure information for the District's General Fund for both the 2017-18 Estimated Actuals and the 2018-19 Budget. The Form is divided between Unrestricted and Restricted sections of the General Fund, and also includes a column showing the variance between the two years ("% Diff Column).

- Form A: This form shows the District's average daily attendance (ADA) for 2017-18 ("P-2 ADA, Annual ADA, and Funded ADA"), as well as the Estimated ADA that will be used for 2018-19 funding ("Estimated P-2 ADA, Estimated Annual ADA, and Estimated Funded ADA"). It is important to note that because of declining enrollment in HUSD, the Funded ADA column for 2017-18 lists prior-year ADA from 2016-17 and the Estimated Funded ADA column for 2018-19 lists prior-year ADA from 2017-18, as the State allows school districts to use the greater of either 1) current school year, or 2) prior

school year attendance. Using prior-year ADA is a worst-case scenario and represents the conservative budgeting practices of HUSD.

- LCFF Calculator and LCFF Summary Pages: These worksheets were developed by the Imperial County Office of Education Fiscal Advisory Services Department, utilizing the most current information provided by the State on the LCFF implementation. The worksheet has been printed to illustrate columns for HUSD for the 2017-18 and 2018-19 fiscal years, along with two subsequent fiscal years, which were utilized in calculating the District's Multi-Year Projection report.

- Forms CEA and CEB: These worksheets have been developed by the California Department of Education (CDE) to illustrate the District's compliance with Education Code 41372, requiring districts to maintain a minimum percentage of expenditures be assigned to classroom compensation. The Current Expense Formula is performed for both the Estimated Actuals (Form CEA) and the Budget (Form CEB), and is based on salaries and benefits for classroom personnel, less reductions for certain educational programs. The required percentage a unified district such as HUSD must reach is 55%.

- Form MYP: This report shows the District's General Fund multi-year projections for the 2018-19 Budget year and two additional fiscal years, splitting the report into three sections – Unrestricted, Restricted, and a combined Unrestricted/Restricted section. While the District cannot know the exact revenues and expenditures of these out-years, it is helpful to project the financial trajectory of the District assuming what is currently projected with regard to revenues and expenditures. A list of the assumptions made while formulating the MYP calculations can be found at the bottom of the Unrestricted and Restricted sections of the MYP.

- Cashflow Statement: As we have seen in the past, cash on hand can become a major issue for school districts. The statement included in this report provides an estimated cashflow to close out the 2017-18 fiscal year, and an initial projection of the 2018-19 Budget year. As this report shows, cash on hand for HUSD appears to not be as pressing of an issue as in years past. However, these balances are directly impacted by the State's cash situation, and must be monitored closely.

- Form 01CS: The Criteria and Standards form is a lengthy report that attempts to provide an analysis of several factors that affect the District's fiscal situation and would have a tendency to indicate the relative health of the District and to identify potential threats. Topics in the report include enrollment, ADA, year-to-year budget variances, status of labor negotiations, long-term obligations, and much more. The difficulty that all districts are experiencing with this report is that each budget projection reported throughout the year represents the information available at the time. Due to frequent changes, especially from the State's end in revenues provided to schools, variations occur regularly. What's more, the report does not effectively address the issues of carryover from year-to-year in the District's Restricted funds, as well as one-time funding, making the variation in these reports a common theme that hampers its effectiveness.

- Forms SIAA and SIAB: These two forms summarize the Interfund activities for all of the District's funds, one form for 2017-18, and the other for 2018-19. The forms each provide four sections that report planned activity between the District's funds: a) Direct Cost transfers (object 5750), b) Indirect Cost transfers (object 7350), c) Interfund Transfers In/Out (objects 8900-8929 and 7600-7629), and finally, d) Due From/To Other Funds (objects 9310 and 9610). Within each of these categories, the figures must balance.

- Technical Review Checks: This printout verifies that the District's 2017-18 and 2018-19 data pass the technical requirements of the State's accounting software.

Background – State and Federal

In an era of political strife, the nation's economy is showing definite signs of improvement. While the stock market has both gained and lost in recent months, leading to a volatile year in the markets, most likely the effect of concerns over the current administration's harsh stance on international trade. Despite this one indicator, there are other encouraging signs of recovery, including the strongest consistent growth in GDP in years, spurred by stronger consumer spending, renewed business investment, and the passage of historic business and personal income tax cuts at the Federal level in December of 2017. These factors have led to historic lows in the unemployment rate, and a renewed sense of business optimism that is fueling the current economic trajectory.

Despite this, however, there are reasons to be cautious. As noted above, the contemporary political environment has made it difficult for the administration to effectively govern, interest rates are steadily rising, and the opposing party has promised to roll back tax cuts once back in power. Added to these difficulties is the fact that Congress has failed to make progress in fully repealing the Affordable Health Care Act and putting in place meaningful health reforms, as well as the current hotbed issue of illegal immigration, DACA, and how to effectively enforce border security. These issues, though seemingly ancillary to the overall economy, have created a highly toxic political environment that has a direct impact on the economy, and public institutions like schools.

Here in California, most economic forecasters are cautious about what lies ahead as well. While California has seen exceptional revenue growth during the period of time following the Great Recession and boasts its ranking as the 5th largest economy in the world, many economists see troubling signs ahead for the State. Most would agree that the high economic volatility in California is caused by a tax system that is highly dependent upon the wealthy, creating a tie to the stock market, real estate, and resulting capital gains taxes. Coupling this dependency with pressure from special interest groups to tax and spend more, California's economic condition seems to be continually teetering on the edge of disaster. With nearly 40% of the State's residents considered at or below the poverty level and the ticking time bomb of unfunded pension liabilities, the California State Budget represents a looming disaster if revenues fall on hard times.

With all that being said, though, the California State Budget still continues to trend toward positive projections for schools both for the closeout of 2017-18, and into the 2018-19 Budget year. Below is a recap of the State factors that help determine the District's primary revenue sources that fund the General Fund Unrestricted (GF UR) Budget:

2017-18 Local Control Funding Formula Factors:

- Gap funding rate = 45.17% (upward from 44.97 % at Second Interim)
- Cost of living adjustment (COLA) = 1.56%
- Prior-year P-2 ADA for HUSD (including ICOE supplemental ADA) = 1,560.23
- HUSD CalPads Unduplicated Pupil Count = 1,228

Other 2017-18 GF UR Factors:

- One-time discretionary funds = approx. $147/ADA
- Mandated Cost Block Grant = $30.34/ADA (Grades K-8), $58.25/ADA (Grades 9-12)
- UR Lotto Projections = $146 per ADA

2018-19 Local Control Funding Formula Factors:

- Gap funding rate = 100% of remaining Gap
- Cost of living adjustment (COLA) for LCFF purposes = 3.70% (agreed to in Budget deal)
- Prior-year P-2 ADA for HUSD (including ICOE supplemental ADA) = 1,509.86
- HUSD CalPads Unduplicated Pupil Count = 1,228 (from 2017-18)

Other 2017-18 GF UR Factors:

- One-time discretionary funds = approx. $168/ADA (agreed to in Budget deal)
- Mandated Cost Block Grant = $31.16/ADA (Grades K-8), $59.83/ADA (Grades 9-12)
- UR Lotto Projections = $146 per ADA

As has been pointed out in prior reports, the above figures show that significant amounts of the GF UR Budget is being driven by a) Gap funding to the Local Control Funding Formula (LCFF), and b) one-time dollars (i.e. Discretionary Grant). These funds are diminishing in outyears, forcing school districts to rely more upon the Cost of Living Adjustment (COLA) similar to years prior to the LCFF funding model. This means that school districts must navigate an environment where demand for services through the Local Control Accountability Plan (LCAP) has increased operational costs, while State-imposed increases of employer contributions to the State Teachers Retirement System (STRS) and Public Employees Retirement System (PERS) have forced districts to shoulder costs that increase faster than revenues.

Background – Local

For Holtville Unified, the greatest concern has been with student enrollment. 2017-18 enrollment figures totaled 1,554, compared to 1,598 students in 2016-17. While this decrease does not affect the District's Estimated Actuals in 2017-18, this decrease will greatly impact the 2018-19 Budget, should the District's enrollment not recover in 2018-19. Utilizing the 2017-18 P-2 attendance figures of 1,509.86 for 2018-19 as this Budget does, the drop in ADA is

approximately 50 students. To put this number in perspective, under current conditions and expectations, this would translate to lost revenues of nearly $539,000 in 2018-19.

Clearly, the decline in enrollment is a serious concern for HUSD, and will have to be monitored throughout the school year. The hope is that enrollment will recover in 2018-19. However, should this not be the case, the District will be forced to take action by reducing staff.

2017-18 Variances

As mentioned earlier, one of the major components of this report is to analyze the changes made in current year projections since the last budget update, which occurred in March with the passage of the 2017-18 Second Interim Report. The following sections will breakdown the variances between the two major sections of the General Fund, the Unrestricted and Restricted budgets.

2017-18 GF Unrestricted Variances

The following chart summarizes the differences between estimated 2017-18 GF UR Revenues between the prior report and this current one.

2017-18 GF Unrestricted Revenues	2017-18 Second Interim	2017-18 Estimated Actuals	Variance	Explanation
LCFF State Aid	11,022,546	10,989,358	(33,188)	State Aid portion of the LCFF decreased due to the increase in EPA and Property Tax projections
Education Protection Account	1,928,226	1,969,517	41,291	Changes based on the updated LCFF calculator provided to the District by ICOE
LCFF - Local Prop Taxes	2,783,579	2,787,304	3,725	Change reflects updated tax report issued by County Assessor's Office
Transfers to Charter Schools	(126)	(9,519)	(9,393)	Changes based on the updated LCFF calculator provided to the District by ICOE
Federal Revenue	-	-	-	No change since prior budget adoption
Other State Revenue (Non-RL)	538,100	538,100	-	No change since prior budget adoption
Local Revenue	49,555	85,575	36,020	Change is due to the increased Interest Revenue projection (+$15,000), addition of Transportation Local energy grant (+$14,000), and other small local receipts (+$7,000)
Interfund Transfers In	-	-	-	No change since prior budget adoption

UR Contributions to Restricted	(1,284,418)	(1,336,569)	(52,151)	Additional UR Contributions needed for Fed Sp Ed account (-$14,000), AB602 Sp Ed account (-$31,000), and Maintenance (-$8,000) due to the collective bargaining agreements reached in May and June of 2018
Total 2017-18 GF UR Revenues	**15,037,462**	**15,023,766**	**(13,696)**	

From the above, one can see that the total GF UR Revenue decreased between the last budget update and the current projection. As is shown in the chart, the major change to GF UR Revenues is an increase in Local Revenue dollars offset, however, by increased contributions to Restricted programs.

The table below summarizes the changes to GF UR expenditures since the last updated budget:

2017-18 GF Unrestricted Expenditures	2017-18 Second Interim	2017-18 Estimated Actuals	Variance	Explanation
Certificated Salary Expense	7,478,627	7,801,841	323,214	Certificated Bargaining Unit Salary Expense (Objects 1100/1200) increased to account for bargaining agreement (+$344,000), Subs and Stipends Expense decreased (-$21,000) based on updated projections for end of year close-out, Admin salaries remained unchanged
Classified Salary Expense	2,104,078	2,150,848	46,770	CSEA unit salaries in objects 2100, 2200, 2400, and 2900 increased to reflect settlement agreement (+$43,200), substitute expense increased to reflect end of year projection (+$2,600), and Supervisor expense increased (+$900) to reflect inclusion of overlooked cell stipend from original budget
Employee Benefits	3,257,421	3,285,753	28,332	Payroll taxes and benefits increased along with the changes in salaries above (+$70,000), along with a decrease to h/w costs due to end of year projections and unfilled positions (-$41,000)
Materials/Supplies	667,670	661,033	(6,637)	Site/Department Materials Expense budgets decreased to update end of year projections (-$12,000), DO Materials Expense budgets also increased (+$5,000)

Travel/Professional Services	1,299,297	1,283,315	(15,982)	Travel budget expense increased to update end of year projected actuals (+$2,500), updated utilities expense projections show a decrease (-$12,500), and other professional services declined to align to projected actuals (-$6,000)
Depreciable Assets/Improvements	-	44,432	44,432	Department and school sites shifted budgets to purchase equipment items such as a defibrillator for the nurse's department, a tractor for the transportation department, and a marquee sign for a school site.
Transfers to ICOE (County Sp Ed)	82,134	82,134	-	No change since prior budget adoption
Indirect Cost Recovery	(86,736)	(86,894)	(158)	Slight changes to the Migrant budget allowed for additional indirect charges to be taken in this updated projection
Debt Service	12,377	12,377	-	No change since prior budget adoption
Interfund Transfers - Out	260,000	260,000	-	No change since prior budget adoption
Total 2017-18 GF UR Expenditures	**15,074,868**	**15,494,839**	**419,971**	

As can be seen above, there was an overall significant increase to expenditures. This can be explained by the negotiated settlements with the District's two collective bargaining units, the Holtville Teachers Association (HTA) and the California School Employees Association (CSEA). The large increase represents the 2017-18 one-time bonus that is to be paid to the employees as part of the settlement, and will be paid from the District's reserves.

2017-18 GF Restricted Variances

The other side of the General Fund is the Restricted Budget, which houses the District's supplemental programs, often referred to as "categorical" funds. This side of the Budget houses certain federal funds, such as Title I Low Income, Title IIA Teacher Quality, and Title III Limited English Proficiency. In addition, a few State categorical programs remain on the Restricted side of the budget including the Career Tech Ed Incentive Grant, Prop 39 Energy Efficiency Funds, Ag Incentive Grant, and AB602 Special Ed Funds. Finally, there a few local grants on this side of the budget as well, including the local grant from IVC to Districts for the Career Pathways Trust Grant, Microsoft Settlement Funds, and the local Ag Donation Account.

The following table illustrates the variances in GF Restricted Revenues since the last update.

2017-18 GF Restricted Revenues	2017-18 Second Interim	2017-18 Estimated Actuals	Variance	Explanation
Federal Revenue	1,685,274	1,690,519	5,245	Change in revenues is a result of updated award amounts for Migrant (+$3,000) and Perkins (+$2,000)
Other State Revenue	1,538,926	1,611,618	72,692	Large increase is from an updated award received from the State for the Career Tech Incentive Grant Award
Local Revenue	630,655	638,478	7,823	Increase is to recognize increased local revenues received in the form of additional RDA funds (+$6,300) and Local Ag grant (+1,500)
UR Contributions to Restricted	1,284,418	1,336,569	52,151	Increase in UR Contributions detailed above in the GF UR variance section
Total 2017-18 GF Restricted Revenues	**5,139,273**	**5,277,184**	**137,911**	

Above you can see that significant funds were received in the Other State category, due to an updated award amount that was unbudgeted for the Career Tech Incentive Grant. In addition, the additional contributions to Restricted programs was a significant increase, made to pay for the settlement agreements previously mentioned – these contributions are made to programs that could not pay for the settlement as they already require GF UR contributions (Special Ed Accounts, Maintenance Account).

The table below shows the variances in GF Restricted Expenditures since the last budget update.

2017-18 GF Restricted Expenditures	2017-18 Second Interim	2017-18 Estimated Actuals	Variance	Explanation
Certificated Salary Expense	1,375,338	1,360,432	(14,906)	Teacher/Counselor Expense projections, though increased by the negotiated bonus, overall were offset and decreased by the shifting of certificated salary to GF UR accounts (-$12,000), subs/stipends expense projections showed a decrease (-$3,000), and Admin expense remained unchanged
Classified Salary Expense	653,041	686,867	33,826	CSEA salary expense increased to reflect the negotiated bonus (+$34,000) and Supervisory salaries remained unchanged
Employee Benefits	1,298,177	1,275,548	(22,629)	Benefit budgets decreased (-$17,000) to account for shifted salaries to GF UR, as well as to reflect updated h/w projections for unfilled positions (-$5,000)

Materials/Supplies	666,781	781,838	115,057	Title I materials budgets rose significantly (+$87,000) to reflect large site purchase of technology, Migrant projections decreased (-$4,000), C Perkins increased (+$5,000), Title III materials budgets decreased (-$4,000), ASES materials budgets increased (+$11,000), College Readiness materials increased (+$10,000), Maintenance supplies increased (+$10,000) and Local Ag grant expenditures increased (+$1,000) -- these changes primarily reflect shifts within these respective resources
Travel/Professional Services	660,278	619,128	(41,150)	Travel and Prof Services budgets increased or decreased in the following resources: Title I (-$51,000), Migrant (-$2,000), Perkins (-$2,000), Title IIA (-$4,000), Title III (+$13,000), ASES (-$3,000), Ed Effectiveness (-$1,000), CRBG (+$5,000), and Maintenance (+$3,000) -- these changes primarily reflect shifts within these respective resources
Depreciable Assets/Improvements	494,317	555,549	61,232	Equipment Expense projections increased in the CTEIG resource due to the inclusion of additional dollars detailed in the revenue section above (+$73,000), while Maintenance Equipment decreased (-$11,000)
Indirect Cost Recovery	86,736	86,894	158	Additional budgeted indirect expense detailed in the Revenue section above
Interfund Transfers Out	130,000	136,323	6,323	Additional RDA receipts detailed in revenue section above also increased the transfer to the Debt Service account as well (+$6,000)
Total 2017-18 GF Restricted Expenditures	**5,364,667**	**5,502,578**	**137,911**	

From the above, you can see that while the Restricted budget did require the payment of the union settlement bonuses, due to shifting of salaries from Restricted budgets, Certificated salaries expense actually decreased. This was not the case, however, for Classified expense. Other budgets in the 4000-7000 categories saw numerous shifts to more accurately portray the expected actual figures at year-end.

The 2017-18 Bottom Line

The HUSD Budget projections contained in this report represent the District's last and best projection of revenues and expenditures at year-end, June 30, 2018. Keeping that in mind, the current 2017-18 Bottom Line projections are shown in the following table:

2017-18 GF Bottom Line	General Fund Unrestricted	General Fund Restricted	Totals
LCFF State Aid	10,989,358	-	10,989,358
Education Protection Account	1,969,517	-	1,969,517
Local Property Taxes	2,787,304	-	2,787,304
Transfers to Charter Schools	(9,519)		
Federal Revenue	-	1,690,519	1,690,519
Other State Revenue (Non-RL)	538,100	1,611,618	2,149,718
Local Revenue	85,575	638,478	724,053
Interfund Transfers - In	-	-	-
UR Contributions to Restricted	(1,336,569)	1,336,569	-
TOTAL REVENUES	**15,023,766**	**5,277,184**	**20,310,469**
Certificated Salary Expense	7,801,841	1,360,432	9,162,273
Classified Salary Expense	2,150,848	686,867	2,837,715
Employee Benefits	3,285,753	1,275,548	4,561,301
Materials/Supplies	661,033	781,838	1,442,871
Professional Services	1,283,315	619,128	1,902,442
Depreciable Assets/Improvements	44,432	555,549	599,981
Transfers to ICOE/IVROP	82,134	-	82,134
Indirect Cost Recovery	(86,894)	86,894	-
Debt Service	12,377	-	12,377
Interfund Transfers - Out	260,000	136,323	396,323
TOTAL EXPENSES	**15,494,839**	**5,502,578**	**20,997,417**
NET GAIN/LOSS	**(471,073)**	**(225,395)**	**(696,467)**
AUDIT ADJUSTMENT	**-**	**-**	**-**
JULY 1 BEGINNING BALANCE	**4,799,810**	**225,395**	**5,025,204**
JUNE 30 ENDING BALANCE	**4,328,737**	**-**	**4,328,737**

Of the estimated ending balance:

- $2,500 is designated to the revolving cash account (approximately 0.01%)
- $629,923 is assigned to the minimum 3% reserve level
- $3,696,315 in additional Reserve for Economic Uncertainties that may be used for future capital improvements and/or to offset declining enrollment (approximately 17.60%)

2018-19 Variances

In addition to the above variances from the Second Interim Report to the current Estimated Actuals Report, it is also helpful to examine any variation between the 2018-19 July 1 Budget figures and the 2017-18 Estimated Actuals numbers. The section that follows attempts to do just that.

2018-19 GF Unrestricted Variances

The table below summarizes the differences in GF UR revenues between 2018-19 and 2017-18.

GF Unrestricted Revenues	2017-18 Estimated Actuals	2018-19 July 1 Budget	Variance	Explanation
LCFF State Aid	10,989,358	11,828,681	839,323	State Aid increases in the budget year due to COLA and 100% GAP closure
Education Protection Account	1,969,517	1,905,413	(64,104)	EPA account decreases in 2018-19 to reflect most current estimates by the ICOE LCFF calculator worksheet
LCFF State Aid - PY	-	-	-	No change over prior year
LCFF - Local Prop Taxes	2,787,304	2,739,871	(47,433)	Local property taxes estimated for 2018-19 exclude RDA successor amounts, which are uncertain in future budget years
LCFF Transfers (Ad Ed)	(9,519)	(9,519)	-	No change over prior year
Federal Revenue	-	-	-	No change over prior year
Other State Revenue (Non-RL)	538,100	543,142	5,042	State revenue amounts show estimated changes from the current budget to the projected as this budget reflects the increase of one-time Mandated Cost Reimbursement Revenues (+$25,000), offset by diminished projections in Lotto (-$14,000) and removal of state apportionment for assessments (-$6,000)
Local Revenue	85,575	53,800	(31,775)	Local revenues are projected to decrease in the budget year due to the removal of one-time grants and donations recognized in the 2017-18 fiscal year (-$32,000)
Interfund Transfers In	-	-	-	No change over prior year
UR Contributions to Restricted	(1,336,569)	(1,144,355)	192,214	GF UR contributions to Restricted are expected to decline in 2018-19 due to shifting of salaries in Special Education (+$138,000) and eliminating one-time costs in Maintenance (+$54,000)
Total GF UR Revenues	**15,023,766**	**15,917,033**	**893,267**	

As one can see, there are significant additions to revenue, primarily through the LCFF, thanks to the COLA and Gap percentage funding mentioned earlier. In addition, Contributions to Restricted Programs have decreased drastically, primarily due to shifts in salary placements and retirements.

The chart below summarizes the variances in GF UR expenditures.

GF Unrestricted Expenditures	2017-18 Estimated Actuals	2018-19 July 1 Budget	Variance	Explanation
Certificated Salary Expense	7,801,841	8,139,185	337,344	HTA Bargaining Unit Salaries (objects 1100 and 1200) are budgeted to increase in 2018-19 (+$200,000) to account for step/column movement and increased salary schedule from negotiations, Subs/Extra Duty Expense is budgeted to increase in 2018-19 (+$32,000) to account for increase in sub and hourly rates, and Certificated Management (1300s) has increased to account for step and column and the addition of a full-time Pine School principal (+$106,000).
Classified Salary Expense	2,150,848	2,095,117	(55,731)	CSEA Bargaining Unit Salaries are projected to decrease in the budget year (-$54,000) to position reductions, sub expense shows a slight decrease (-$1,000), while Supervisor expense remains unchanged
Employee Benefits	3,285,753	3,478,743	192,990	Employee Benefits have increased to reflect updated payroll tax and benefit rates (+$264,000), offset by decrease to h/w expense due to elimination of benefits-eligible positions (-$71,000)
Materials/Supplies	661,033	614,290	(46,743)	Materials and supplies expenses are expected to decrease in the budget year due to cuts (-$47,000)
Travel/Professional Services	1,283,315	1,217,423	(65,892)	Travel and Prof Development expenses are expected to decrease in the budget year due to cuts (-$66,000)
Depreciable Assets/Improvements	44,432	-	(44,432)	One-time expenditures were eliminated from the budget year (-$44,000)
Transfers to ICOE/IVROP	82,134	82,134	-	No change over prior year

Indirect Cost Recovery	(86,894)	(88,516)	(1,622)	Year-over-year change in indirect is due to the following changes: Title I (-$3,400), Migrant (-$1,800), Title IIA (+$1,700), Title III (-$1,800), CTEIG (+$1,400), Special Ed (-$1,400), and CRBG (+$3,800)
Debt Service	12,377	-	(12,377)	Debt Service Expense was removed from the budget year due to the payoff of transportation van lease in 2017-18
Interfund Transfers - Out	260,000	260,000	-	No change over prior year
Total GF UR Expenditures	**15,494,839**	**15,798,376**	**303,538**	

As can be seen above, there are increases primarily to Certificated Salaries, reflecting the combination of raises, fully-funding all positions that may have been unfilled in the prior year, and step/column movement. Benefits likewise, have seen a large increase to reflect the increase in PERS/STRS cost. Classified salaries, however, show decrease to account for position reductions. In addition, several one-time costs were removed from the budget, reflected in decreases in the 4000-6000 budget items.

2018-19 GF Restricted Variances

The following variances on the Restricted side of the budget are more drastic, as the removal of carryover funds that are contained within the 2017-18 Estimated Actuals yield large reductions in 2018-19.

GF Restricted Revenues	2017-18 Estimated Actuals	2018-19 July 1 Budget	Variance	Explanation
Federal Revenue	1,690,519	1,539,027	(151,492)	The drop in Federal Revenues in 2018-19 is due to removal of carryover/deferred revenues and one-time awards that were included in 2017-18 budgets (i.e. USDA at -$32,000, Title I at -$39,000, Title IIA at -$44,000, Title III at -$40,000 and Medi-Cal at -$4,000) offset by a small increase in Migrant (+$5,000) and C Perkins (+$2,000)
Other State Revenue (Non-RL)	1,611,618	988,214	(623,404)	The large drop in State Revenues in 2018-19 is due to removal of carryover/deferred revenues and one-time awards that were included in 2017-18 budgets (ie. Lotto at -$9,000, Prop 39 at -$117,000, and CTEIG at -$497,000)
Local Revenue	638,478	558,108	(80,370)	The drop in Other Local Revenues in 2018-19 is due to removal of one-time awards that were included in 2017-18 budgets (ie. RDA at -$6,000, CCPT at -$53,000, local donations at -$17,000, and MS funds at -$3,000)

UR Contributions to Restricted	1,336,569	1,144,355	(192,214)	GF UR contributions to Restricted are decreased in 2018-19 as detailed in the GF UR section above
Total GF Restricted Revenues	**5,277,184**	**4,229,704**	**(1,047,480)**	

Similarly, on the expenditure side of the budget, removal of carryover funds yielded large reductions.

GF Restricted Expenditures	2017-18 Estimated Actuals	2018-19 July 1 Budget	Variance	Explanation
Certificated Salary Expense	1,360,432	1,354,009	(6,423)	HTA Bargaining Unit Salaries (objects 1100 and 1200) remain flat, Certificated Subs/Extra Duty budgets see slight decreases due to shifting budgets (-$8,000), and Certificated Management (1300s) increase slightly in 2018-19 to account for step/column (+$2,000)
Classified Salary Expense	686,867	682,676	(4,191)	CSEA Bargaining Unit Salaries see a slight decrease due to cuts in projected positions
Employee Benefits	1,275,548	1,289,235	13,687	Employee Benefits show increase due to increased STRS/PERS contribution rates (+$65,000), offset however by h/w savings (-$51,000) through elimination of benefits-eligible positions
Materials/Supplies	781,838	347,141	(434,697)	Materials and supplies expense is projected to decrease drastically due to the removal of carryover funds as detailed in the revenue section above
Travel/Professional Services	619,128	338,127	(281,001)	Travel and professional services expense is projected to decrease drastically due to the removal of carryover funds as detailed in the revenue section above
Depreciable Assets/Improvements	555,549	-	(555,549)	Depreciable assets/equipment expense is projected to decrease drastically due to the removal of carryover funds as detailed in the revenue section above
Indirect Cost Recovery	86,894	88,516	1,622	Indirect budgets changed as per the GF UR section detail above
Interfund Transfers Out	136,323	130,000	(6,323)	Transfers out decreased to reflect expected receipts of RDA funds
Total GF Restricted Expenditures	**5,502,578**	**4,229,704**	**(1,272,874)**	

The 2018-19 Bottom Line

2018-19 Bottom Line	General Fund Unrestricted	General Fund Restricted	Totals
LCFF State Aid	11,828,681	-	11,828,681
Education Protection Account	1,905,413	-	1,905,413
Prior Year Revenues/Settle-Up	-	-	-
Local Property Taxes	2,739,871	-	2,739,871
Revenue Transfers	(9,519)	-	(9,519)
Federal Revenue	-	1,539,027	1,539,027
Other Stae Revenue (Non-RL)	543,142	988,214	1,531,356
Local Revenue	53,800	558,108	611,908
Interfund Transfers - In	-	-	-
UR Contributions to Restricted	(1,144,355)	1,144,355	-
TOTAL REVENUES	**15,917,033**	**4,229,704**	**20,146,737**
Certificated Salary Expense	8,139,185	1,354,009	9,493,194
Classified Salary Expense	2,095,117	682,676	2,777,793
Employee Benefits	3,478,743	1,289,235	4,767,978
Materials/Supplies	614,290	347,141	961,431
Professional Services	1,217,423	338,127	1,555,550
Depreciable Assets/Improvements	-	-	-
Transfers to ICOE	82,134	-	82,134
Indirect Cost Recovery	(88,516)	88,516	-
Debt Service	-	-	-
Interfund Transfers - Out	260,000	130,000	390,000
TOTAL EXPENSES	**15,798,376**	**4,229,704**	**20,028,080**
NET GAIN/LOSS	**118,657**	**-**	**118,657**
JULY 1 BEGINNING BALANCE	**4,328,737**	**-**	**4,328,737**
JUNE 30 ENDING BALANCE	**4,447,394**	**-**	**4,447,394**

Of the estimated ending balance:

- $2,500 is designated to the revolving cash account (approximately 0.01%)
- $600,842 is assigned to the minimum 3% reserve level
- $3,844,052 in additional Reserve for Economic Uncertainties that may be used for future capital improvements and/or to offset declining enrollment (approximately 19.19%)

As an added point of interest, should one-time dollars in the form of Mandated Cost Settle-Up funds (budgeted at approximately $250,000) be removed from subsequent budget years, the District offers the following as possible mitigation of this loss of funds to reach a balanced budget:

- $25,000 in authorized OT costs from the GF UR budget (i.e. custodial/grounds)
- $28,000 in authorized OT and temp workers in the Routine Maintenance Account
- $23,000 in budgeted technology upgrades
- $70,000 reduction of Certificated Projects Teacher on Special Assignment
- $119,000 excess

In Closing

There is still much work to do at HUSD to navigate the changing landscape in Education today. With the challenges of slowing revenues, increasing employment costs (particularly in the area of district contributions to employee retirement systems), and declining enrollment, HUSD must be vigilant in maintaining balanced budgets. The HUSD Business Office hopes that this report is helpful in providing timely information to facilitate prudent financial decisions. For that reason, HUSD Staff recommend that the Board approve the 2018-19 Second Interim Report.

Any questions regarding this, or any other financial concerns of the District may be directed toward John-Paul Wells, Assistant Superintendent via telephone at 760-356-2974 or email at jpwells@holtville.k12.ca.us.

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: Holtville Unified District Office
Date: June 20, 2018

Public Hearing:

Place: HUSD Board Room
Date: June 25, 2018
Time: 06:00 PM

Adoption Date: July 02, 2018

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

Contact person for additional information on the budget reports:

Name: John-Paul Wells
Telephone: 760-356-2974

Title: Assistant Superintendent
E-mail: jpwells@husd.net

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:	Jul 02, 2018	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

(X) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
The JPA balance includes sufficient reserves to enable our district to be in full compliance with the workers' compensation portion of Education Code 42141 without making excessive contributions.

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

Signed _____ Date of Meeting: Jul 02, 2018

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

For additional information on this certification, please contact:

Name: John-Paul Wells

Title: Assistant Superintendent

Telephone: 760-356-2974

E-mail: jpwells@husd.net

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
A. REVENUES									
1) LCFF Sources		8010-8099	15,736,660.00	0.00	15,736,660.00	16,464,446.00	0.00	16,464,446.00	4.6%
2) Federal Revenue		8100-8299	0.00	1,690,519.23	1,690,519.23	0.00	1,539,027.00	1,539,027.00	-9.0%
3) Other State Revenue		8300-8599	538,100.00	1,611,618.00	2,149,718.00	543,142.00	988,214.00	1,531,356.00	-28.8%
4) Other Local Revenue		8600-8799	85,575.00	638,477.69	724,052.69	53,800.00	558,108.00	611,908.00	-15.5%
5) TOTAL, REVENUES			16,360,335.00	3,940,614.92	20,300,949.92	17,061,388.00	3,085,349.00	20,146,737.00	-0.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	7,801,841.00	1,360,432.00	9,162,273.00	8,139,185.00	1,354,009.00	9,493,194.00	3.6%
2) Classified Salaries		2000-2999	2,150,848.00	686,867.00	2,837,715.00	2,095,117.00	682,676.00	2,777,793.00	-2.1%
3) Employee Benefits		3000-3999	3,285,753.00	1,275,548.00	4,561,301.00	3,478,743.00	1,289,235.00	4,767,978.00	4.5%
4) Books and Supplies		4000-4999	661,033.00	781,837.57	1,442,870.57	614,290.00	347,141.00	961,431.00	-33.4%
5) Services and Other Operating Expenditures		5000-5999	1,283,314.50	619,127.89	1,902,442.39	1,217,423.00	338,127.00	1,555,550.00	-18.2%
6) Capital Outlay		6000-6999	44,432.00	555,549.00	599,981.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	94,511.00	0.00	94,511.00	82,134.00	0.00	82,134.00	-13.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(86,894.00)	86,894.00	0.00	(88,516.00)	88,516.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,234,838.50	5,366,255.46	20,601,093.96	15,538,376.00	4,099,704.00	19,638,080.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,125,496.50	(1,425,640.54)	(300,144.04)	1,523,012.00	(1,014,355.00)	508,657.00	-269.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	260,000.00	136,323.00	396,323.00	260,000.00	130,000.00	390,000.00	-1.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,336,569.00)	1,336,569.00	0.00	(1,144,355.00)	1,144,355.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,596,569.00)	1,200,246.00	(396,323.00)	(1,404,355.00)	1,014,355.00	(390,000.00)	-1.6%

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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(471,072.50)	(225,394.54)	(696,467.04)	118,657.00	0.00	118,657.00	-117.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,799,809.92	225,394.54	5,025,204.46	4,328,737.42	0.00	4,328,737.42	-13.9%
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)			4,799,809.92	225,394.54	5,025,204.46	4,328,737.42	0.00	4,328,737.42	-13.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,799,809.92	225,394.54	5,025,204.46	4,328,737.42	0.00	4,328,737.42	-13.9%
2) Ending Balance, June 30 (E + F1e)			4,328,737.42	0.00	4,328,737.42	4,447,394.42	0.00	4,447,394.42	2.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,326,237.42	0.00	4,326,237.42	4,444,894.42	0.00	4,444,894.42	2.7%
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)	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
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

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
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	10,989,358.00	0.00	10,989,358.00	11,828,681.00	0.00	11,828,681.00	7.6%
Education Protection Account State Aid - Current Year		8012	1,969,517.00	0.00	1,969,517.00	1,905,413.00	0.00	1,905,413.00	-3.3%
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	31,307.00	0.00	31,307.00	31,307.00	0.00	31,307.00	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	3,172,808.00	0.00	3,172,808.00	3,172,808.00	0.00	3,172,808.00	0.0%
Unsecured Roll Taxes		8042	346,330.00	0.00	346,330.00	346,330.00	0.00	346,330.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	10,063.00	0.00	10,063.00	10,063.00	0.00	10,063.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(820,637.00)	0.00	(820,637.00)	(820,637.00)	0.00	(820,637.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	47,433.00	0.00	47,433.00	0.00	0.00	0.00	-100.0%
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			15,746,179.00	0.00	15,746,179.00	16,473,965.00	0.00	16,473,965.00	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	(9,519.00)	0.00	(9,519.00)	(9,519.00)	0.00	(9,519.00)	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			15,736,660.00	0.00	15,736,660.00	16,464,446.00	0.00	16,464,446.00	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	215,990.00	215,990.00	0.00	215,990.00	215,990.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	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	436,065.00	436,065.00	0.00	409,595.00	409,595.00	-6.1%
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		771,711.71	771,711.71		732,906.00	732,906.00	-5.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		127,200.89	127,200.89		82,813.00	82,813.00	-34.9%
Title III, Part A, Immigrant Education Program	4201	8290		15,120.32	15,120.32		8,219.00	8,219.00	-45.6%

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		101,688.31	101,688.31		68,146.00	68,146.00	-33.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		19,037.00	19,037.00		21,358.00	21,358.00	12.2%
All Other Federal Revenue	All Other	8290	0.00	3,706.00	3,706.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	1,690,519.23	1,690,519.23	0.00	1,539,027.00	1,539,027.00	-9.0%
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	291,246.00	0.00	291,246.00	316,258.00	0.00	316,258.00	8.6%
Lottery - Unrestricted and Instructional Materials		8560	241,002.00	83,630.00	324,632.00	226,884.00	74,592.00	301,476.00	-7.1%
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		169,552.00	169,552.00		169,552.00	169,552.00	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		117,083.00	117,083.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		497,283.00	497,283.00		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,852.00	744,070.00	749,922.00	0.00	744,070.00	744,070.00	-0.8%
TOTAL, OTHER STATE REVENUE			538,100.00	1,611,618.00	2,149,718.00	543,142.00	988,214.00	1,531,356.00	-28.8%

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	136,323.00	136,323.00	0.00	130,000.00	130,000.00	-4.6%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	203,028.27	203,028.27	0.00	149,712.00	149,712.00	-26.3%
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	45,575.00	20,136.42	65,711.42	13,800.00	0.00	13,800.00	-79.0%
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		278,990.00	278,990.00		278,396.00	278,396.00	-0.2%
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			85,575.00	638,477.69	724,052.69	53,800.00	558,108.00	611,908.00	-15.5%
TOTAL, REVENUES			16,360,335.00	3,940,614.92	20,300,949.92	17,061,388.00	3,085,349.00	20,146,737.00	-0.8%

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
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	6,427,674.00	1,111,821.00	7,539,495.00	6,540,849.00	1,131,927.00	7,672,776.00	1.8%
Certificated Pupil Support Salaries		1200	704,791.00	182,227.00	887,018.00	822,656.00	153,649.00	976,305.00	10.1%
Certificated Supervisors' and Administrators' Salaries		1300	516,753.00	66,384.00	583,137.00	623,056.00	68,433.00	691,489.00	18.6%
Other Certificated Salaries		1900	152,623.00	0.00	152,623.00	152,624.00	0.00	152,624.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,801,841.00	1,360,432.00	9,162,273.00	8,139,185.00	1,354,009.00	9,493,194.00	3.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	264,319.00	419,478.00	683,797.00	209,602.00	415,761.00	625,363.00	-8.5%
Classified Support Salaries		2200	944,736.00	124,973.00	1,069,709.00	975,279.00	125,338.00	1,100,617.00	2.9%
Classified Supervisors' and Administrators' Salaries		2300	202,793.00	73,474.00	276,267.00	202,495.00	73,325.00	275,820.00	-0.2%
Clerical, Technical and Office Salaries		2400	578,794.00	4,178.00	582,972.00	548,789.00	5,763.00	554,552.00	-4.9%
Other Classified Salaries		2900	160,206.00	64,764.00	224,970.00	158,952.00	62,489.00	221,441.00	-1.6%
TOTAL, CLASSIFIED SALARIES			2,150,848.00	686,867.00	2,837,715.00	2,095,117.00	682,676.00	2,777,793.00	-2.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,070,399.00	842,235.00	1,912,634.00	1,270,948.00	864,064.00	2,135,012.00	11.6%
PERS		3201-3202	357,796.00	106,519.00	464,315.00	403,101.00	139,938.00	543,039.00	17.0%
OASDI/Medicare/Alternative		3301-3302	281,896.00	70,773.00	352,669.00	295,023.00	86,596.00	381,619.00	8.2%
Health and Welfare Benefits		3401-3402	1,292,459.00	199,220.00	1,491,679.00	1,221,263.00	148,151.00	1,369,414.00	-8.2%
Unemployment Insurance		3501-3502	4,976.00	1,039.00	6,015.00	5,170.00	1,029.00	6,199.00	3.1%
Workers' Compensation		3601-3602	151,363.00	31,843.00	183,206.00	181,948.00	36,219.00	218,167.00	19.1%
OPEB, Allocated		3701-3702	107,869.00	23,919.00	131,788.00	82,295.00	13,238.00	95,533.00	-27.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	18,995.00	0.00	18,995.00	18,995.00	0.00	18,995.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,285,753.00	1,275,548.00	4,561,301.00	3,478,743.00	1,289,235.00	4,767,978.00	4.5%
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	109,061.00	114,760.37	223,821.37	128,400.00	68,774.00	197,174.00	-11.9%
Materials and Supplies		4300	511,392.00	574,388.20	1,085,780.20	458,432.00	255,867.00	714,299.00	-34.2%
Noncapitalized Equipment		4400	40,580.00	92,689.00	133,269.00	27,458.00	22,500.00	49,958.00	-62.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			661,033.00	781,837.57	1,442,870.57	614,290.00	347,141.00	961,431.00	-33.4%
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	67,753.00	242,716.92	310,469.92	64,879.00	98,562.00	163,441.00	-47.4%
Dues and Memberships		5300	17,690.00	200.00	17,890.00	25,900.00	100.00	26,000.00	45.3%
Insurance		5400 - 5450	123,290.00	0.00	123,290.00	125,000.00	0.00	125,000.00	1.4%
Operations and Housekeeping Services		5500	521,500.00	13,585.00	535,085.00	530,500.00	14,300.00	544,800.00	1.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	59,340.00	119,405.00	178,745.00	63,263.00	100,200.00	163,463.00	-8.5%
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	460,421.50	239,015.97	699,437.47	375,511.00	124,232.00	499,743.00	-28.6%
Communications		5900	33,320.00	4,205.00	37,525.00	32,370.00	733.00	33,103.00	-11.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,283,314.50	619,127.89	1,902,442.39	1,217,423.00	338,127.00	1,555,550.00	-18.2%

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
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	117,083.00	117,083.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	44,432.00	438,466.00	482,898.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			44,432.00	555,549.00	599,981.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	82,134.00	0.00	82,134.00	82,134.00	0.00	82,134.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service Debt Service - Interest		7438	460.00	0.00	460.00	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	11,917.00	0.00	11,917.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			94,511.00	0.00	94,511.00	82,134.00	0.00	82,134.00	-13.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(86,894.00)	86,894.00	0.00	(88,516.00)	88,516.00	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			(86,894.00)	86,894.00	0.00	(88,516.00)	88,516.00	0.00	0.0%
TOTAL, EXPENDITURES			15,234,838.50	5,366,255.46	20,601,093.96	15,538,376.00	4,099,704.00	19,638,080.00	-4.7%

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
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	260,000.00	136,323.00	396,323.00	260,000.00	130,000.00	390,000.00	-1.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			260,000.00	136,323.00	396,323.00	260,000.00	130,000.00	390,000.00	-1.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,336,569.00)	1,336,569.00	0.00	(1,144,355.00)	1,144,355.00	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			(1,336,569.00)	1,336,569.00	0.00	(1,144,355.00)	1,144,355.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,596,569.00)	1,200,246.00	(396,323.00)	(1,404,355.00)	1,014,355.00	(390,000.00)	-1.6%

Description	Function 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	15,736,660.00	0.00	15,736,660.00	16,464,446.00	0.00	16,464,446.00	4.6%
2) Federal Revenue		8100-8299	0.00	1,690,519.23	1,690,519.23	0.00	1,539,027.00	1,539,027.00	-9.0%
3) Other State Revenue		8300-8599	538,100.00	1,611,618.00	2,149,718.00	543,142.00	988,214.00	1,531,356.00	-28.8%
4) Other Local Revenue		8600-8799	85,575.00	638,477.69	724,052.69	53,800.00	558,108.00	611,908.00	-15.5%
5) TOTAL, REVENUES			16,360,335.00	3,940,614.92	20,300,949.92	17,061,388.00	3,085,349.00	20,146,737.00	-0.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		9,036,085.50	3,814,406.37	12,850,491.87	9,167,348.00	2,724,359.00	11,891,707.00	-7.5%
2) Instruction - Related Services	2000-2999		1,528,527.00	383,538.00	1,912,065.00	1,513,305.00	447,020.00	1,960,325.00	2.5%
3) Pupil Services	3000-3999		1,633,012.00	328,732.09	1,961,744.09	1,828,002.00	257,247.00	2,085,249.00	6.3%
4) Ancillary Services	4000-4999		295,524.00	6,220.00	301,744.00	292,453.00	6,220.00	298,673.00	-1.0%
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		1,467,457.00	103,102.00	1,570,559.00	1,448,152.00	104,724.00	1,552,876.00	-1.1%
8) Plant Services	8000-8999		1,179,722.00	730,257.00	1,909,979.00	1,206,982.00	560,134.00	1,767,116.00	-7.5%
9) Other Outgo	9000-9999	Except 7600-7699	94,511.00	0.00	94,511.00	82,134.00	0.00	82,134.00	-13.1%
10) TOTAL, EXPENDITURES			15,234,838.50	5,366,255.46	20,601,093.96	15,538,376.00	4,099,704.00	19,638,080.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,125,496.50	(1,425,640.54)	(300,144.04)	1,523,012.00	(1,014,355.00)	508,657.00	-269.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	260,000.00	136,323.00	396,323.00	260,000.00	130,000.00	390,000.00	-1.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,336,569.00)	1,336,569.00	0.00	(1,144,355.00)	1,144,355.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,596,569.00)	1,200,246.00	(396,323.00)	(1,404,355.00)	1,014,355.00	(390,000.00)	-1.6%

Description	Function 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)			(471,072.50)	(225,394.54)	(696,467.04)	118,657.00	0.00	118,657.00	-117.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,799,809.92	225,394.54	5,025,204.46	4,328,737.42	0.00	4,328,737.42	-13.9%
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)			4,799,809.92	225,394.54	5,025,204.46	4,328,737.42	0.00	4,328,737.42	-13.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,799,809.92	225,394.54	5,025,204.46	4,328,737.42	0.00	4,328,737.42	-13.9%
2) Ending Balance, June 30 (E + F1e)			4,328,737.42	0.00	4,328,737.42	4,447,394.42	0.00	4,447,394.42	2.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,326,237.42	0.00	4,326,237.42	4,444,894.42	0.00	4,444,894.42	2.7%
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
Total, Restricted Balance		0.00	0.00

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,509.86	1,509.86	1,509.86	1,509.86	1,509.86	1,509.86
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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,509.86	1,509.86	1,509.86	1,509.86	1,509.86	1,509.86
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	8.03	8.03	8.03	8.03	8.03	8.03
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.44	0.44	0.44	0.44	0.44	0.44
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	8.47	8.47	8.47	8.47	8.47	8.47
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,518.33	1,518.33	1,518.33	1,518.33	1,518.33	1,518.33
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Education Code	Holtville Unified (63149) - 17/18 Estimated Actuals & 18/19 July 1st Budget						05/17/18					v19.1a							05/17/18					v19.1a
	LOCAL CONTROL FUNDING FORMULA					***2017-18***						***2018-19***						***2019-20***						***2020-21***
42238.02(b)	CALCULATE LCFF TARGET																							
					COLA	1.560%					COLA	3.700%					COLA	2.570%					COLA	2.670%
	Unduplicated as % of Enrollment	3 yr average			76.85%	76.85%	**2017-18**	3 yr average			77.99%	77.99%	**2018-19**	3 yr average			79.09%	79.09%	**2019-20**	3 yr average			79.09%	79.09%	**2020-21**
		ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
(d)(1)(A); (d)(3); (e); (f)	Grades TK-3	432.61	7,193	748	1,221	868	4,338,683	416.00	7,459	776	1,284	947	4,353,901	416.00	7,651	796	1,336	1,017	4,493,044	416.00	7,855	817	1,372	1,045	4,612,724
(d)(1)(B); (e); (f)	Grades 4-6	335.02	7,301		1,122	798	3,089,152	325.14	7,571		1,181	870	3,128,566	325.14	7,766		1,228	935	3,228,588	325.14	7,973		1,261	960	3,314,645
(d)(1)(C); (e); (f)	Grades 7-8	235.58	7,518		1,156	821	2,236,799	227.00	7,796		1,216	896	2,249,155	227.00	7,996		1,265	963	2,320,831	227.00	8,209		1,298	989	2,382,654
(d)(1)(D); (d)(4); (e); (f)	Grades 9-12	557.23	8,712	227	1,374	977	6,290,854	541.51	9,034	235	1,446	1,065	6,379,123	541.51	9,266	241	1,504	1,145	6,582,561	541.51	9,513	247	1,544	1,176	6,757,735
(i)(3(B),42238.05(a)(2)	Subtract NSS	-	-	-			-	-	-	-			-	-	-	-			-		-	-			-
(i)(3(A)	NSS Allowance		-				-		-				-		-				-		-				-
	TOTAL BASE	1,560.44	12,183,423	450,083	1,941,770	1,380,211	15,955,487	1,509.65	12,226,272	450,071	1,977,257	1,457,145	16,110,745	1,509.65	12,540,577	461,640	2,056,690	1,566,118	16,625,025	1,509.65	12,874,849	473,625	2,111,461	1,607,824	17,067,759
42238.02(g)	Targeted Instructional Improvement Block Grant						-						-						-						-
42238.02(h)	Home-to-School Transportation						353,701						353,701						353,701						353,701
42238.02(h)	Small School District Bus Replacement Program						-						-						-						-
42238.02(i)	LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						**16,309,188**						**16,464,446**						**16,978,726**						**17,421,460**
42238.03(d)	Funded Based on Target Formula *(based on prior year P-2 certification)*						**FALSE**						**FALSE**						**TRUE**						**TRUE**
42238.025	ECONOMIC RECOVERY TARGET PAYMENT					5/8	-					3/4	-					100%	-					100%	-
	CALCULATE LCFF FLOOR																								
42238.03(a)				12-13 Rate	17-18 ADA					12-13 Rate	18-19 ADA					12-13 Rate	19-20 ADA					12-13 Rate	20-21 ADA	
(a)(1)(A) & (B)	Current year Funded ADA times Base per ADA			5,206.26	1,560.44	8,124,056				5,206.26	1,509.65	7,859,630				5,206.26	1,509.65	7,859,630				5,206.26	1,509.65	7,859,630
	Current year Funded ADA times Other RL per ADA			52.72	1,560.44	82,266				52.72	1,509.65	79,589				52.72	1,509.65	79,589				52.72	1,509.65	79,589
(a)(1)(D)	Necessary Small School Allowance at 12-13 rates					-						-						-						-
(a)(2)	2012-13 Categoricals					2,545,979						2,545,979						2,545,979						2,545,979
	Floor Adjustments					-						-						-						-
(a)(3)	2012-13 Categorical Program Entitlement Rate per ADA * cy	-	-			-				-	-	-				-	-	-				-	-	-
	Less Fair Share Reduction					-						-						-						-
42238.03(f)	Non-CDE certified New Charter: District PY rate *	-	-			-				-	-	-				-	-	-				-	-	-
(a)(4)	Beginning in 2014-15, prior year LCFF gap funding per ADA *	$2,891.94	1,560.44			4,512,699				$3,194.20	1,509.65	4,822,124				$3,960.68	1,509.65	5,979,241				$3,960.68	1,509.65	5,979,241
	LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR					**15,265,000**						**15,307,322**						**16,464,439**						**16,464,439**
42238.03	CALCULATE LCFF PHASE-IN ENTITLEMENT																								
						2017-18						**2018-19**						**2019-20**						**2020-21**
42238.02(i)	LOCAL CONTROL FUNDING FORMULA TARGET					16,309,188						16,464,446						16,978,726						17,421,460
42238.03(a)	LOCAL CONTROL FUNDING FORMULA FLOOR					15,265,000						15,307,322						16,464,439						16,464,439
(b)(1)	LCFF Need *(LCFF Target less LCFF Floor, if positive)*					1,044,188						1,157,124						-						-
(b)(3)	Current Year Gap Funding				45.17%	471,660					100.00%	1,157,124					100.00%	-					100.00%	-
	ECONOMIC RECOVERY PAYMENT					-						-						-						-
	Miscellaneous Adjustments					-						-						-						-
	LCFF Entitlement before Minimum State Aid provision					**15,736,660**						**16,464,446**						**16,978,726**						**17,421,460**
42238.03(c)	CALCULATE STATE AID																								
42238.03(b)(3)	Transition Entitlement					15,736,660						16,464,446						16,978,726						17,421,460
(c)(1)-(7)	Local Revenue (including RDA)					(2,777,785)						(2,730,352)						(2,730,352)						(2,730,352)
	Gross State Aid					12,958,875						13,734,094						14,248,374						14,691,108
42238.03(e)	CALCULATE MINIMUM STATE AID																								
(d)		12-13 Rate	17-18 ADA			N/A		12-13 Rate	18-19 ADA			N/A		12-13 Rate	19-20 ADA			N/A		12-13 Rate	20-21 ADA			N/A	
(e)(1)(A) & (B)(i)	2012-13 RL/Charter Gen BG adjusted for ADA	5,258.98	1,560.44			8,206,323		5,258.98	1,509.65			7,939,219		5,258.98	1,509.65			7,939,219		5,258.98	1,509.65			7,939,219	
(e)(1)(D)	2012-13 NSS Allowance (deficited)					-						-						-						-	
	Minimum State Aid Adjustments					-						-						-						-	
(e)(1)(E)	Less Current Year Property Taxes/In Lieu					(2,777,785)						(2,730,352)						(2,730,352)						(2,730,352)	
	Subtotal State Aid for Historical RL/Charter General BG					5,428,538						5,208,867						5,208,867						5,208,867	
(e)(2)	Categorical funding from 2012-13					2,545,979						2,545,979						2,545,979						2,545,979	
(e)(3)	Charter Categorical Block Grant adjusted for ADA					-						-						-						-	
	Minimum State Aid Guarantee					7,974,517						7,754,846						7,754,846						7,754,846	
47635(a)(4)	CHARTER SCHOOL MINIMUM STATE AID OFFSET																								
	Local Control Funding Formula Floor plus Funded Gap					-						-						-						-	
	Minimum State Aid plus Property Taxes including RDA					-						-						-						-	
	Offset					-						-						-						-	
	Minimum State Aid Prior to Offset					-						-						-						-	
	Total Minimim State Aid with Offset					-						-						-						-	
	TOTAL STATE AID					12,958,875						13,734,094						14,248,374						14,691,108	
	Additional State Aid (Additional SA)					**-**						**-**						**-**						**-**	
	LCFF Phase-In					15,736,660						16,464,446						16,978,726						17,421,460	
(b)(3)	CHANGE OVER PRIOR YEAR	3.10%	473,366					4.62%	727,786					3.12%	514,280					2.61%	442,734				
	LCFF Entitlement PER ADA					10,085						10,906						11,247						11,540	
(b)(3)	PER ADA CHANGE OVER PRIOR YEAR	3.09%	302					8.14%	821					3.13%	341					2.61%	293				
	BASIC AID STATUS (school districts only)					*Non-Basic Aid*						*Non-Basic Aid*						*Non-Basic Aid*						*Non-Basic Aid*	
	LCFF SOURCES INCLUDING EXCESS TAXES																								
			Increase			2017-18			Increase			2018-19			Increase			2019-20			Increase			2020-21	
	State Aid	1.52%	193,925			12,958,875		5.98%	775,219			13,734,094		3.74%	514,280			14,248,374		3.11%	442,734			14,691,108	
	Property Taxes net of in-lieu	11.19%	279,441			2,777,785		-1.71%	(47,433)			2,730,352		0.00%	-			2,730,352		0.00%	-			2,730,352	
	Charter in-Lieu Taxes	0.00%	-			-		0.00%	-			-		0.00%	-			-		0.00%	-			-	
	LCFF pre COE, Choice, Supp	3.10%	473,366			15,736,660		4.62%	727,786			16,464,446		3.12%	514,280			16,978,726		2.61%	442,734			17,421,460	

LCFF Calculator Universal Assumptions	
Holtville Unified (63149) - 17/18 Estimated Actuals & 18/19 July 1st Budget	5/17/2018

Summary of Funding	2017-18	2018-19	2019-20	2020-21
Target Components:				
Base Grant	12,183,423	12,226,272	12,540,577	12,874,849
Grade Span Adjustment	450,083	450,071	461,640	473,625
Supplemental Grant	1,941,770	1,977,257	2,056,690	2,111,461
Concentration Grant	1,380,211	1,457,145	1,566,118	1,607,824
Add-ons	353,701	353,701	353,701	353,701
Total Target	16,309,188	16,464,446	16,978,726	17,421,460
Transition Components:				
Target	$ 16,309,188	$ 16,464,446	$ 16,978,726	$ 17,421,460
Funded Based on Target Formula *(based on prior year P-2 certification)*	FALSE	FALSE	TRUE	TRUE
Floor	15,265,000	15,307,322	16,464,439	16,464,439
Remaining Need after Gap (informational only)	*572,528*	-	-	-
Current Year Gap Funding	471,660	1,157,124	-	-
Miscellaneous Adjustments	-	-	-	-
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total LCFF Entitlement	**$ 15,736,660**	**$ 16,464,446**	**$ 16,978,726**	**$ 17,421,460**

Components of LCFF By Object Code	2017-18	2018-19	2019-20	2020-21
8011 - State Aid	$ 10,989,358	$ 11,828,681	$ 12,342,961	$ 12,785,695
8011 - Fair Share	-	-	-	-
8311 & 8590 - Categoricals	-	-	-	-
EPA (for LCFF Calculation purposes)	1,969,517	1,905,413	1,905,413	1,905,413
Local Revenue Sources:				
8021 to 8089 - Property Taxes	2,787,304	2,739,871	2,739,871	2,739,871
8096 - In-Lieu of Property Taxes	(9,519)	(9,519)	(9,519)	(9,519)
Property Taxes net of in-lieu	*2,777,785*	*2,730,352*	*2,730,352*	*2,730,352*
TOTAL FUNDING	$ 15,736,660	$ 16,464,446	$ 16,978,726	$ 17,421,460
Basic Aid Status	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*	*Non-Basic Aid*
Less: Excess Taxes	*$ -*	*$ -*	*$ -*	*$ -*
Less: EPA in Excess to LCFF Funding	*$ -*	*$ -*	*$ -*	*$ -*
Total Phase-In Entitlement	***$ 15,736,660***	***$ 16,464,446***	***$ 16,978,726***	***$ 17,421,460***
8012 - EPA Receipts (for budget & cashflow)	*$ 1,980,774*	*$ 1,905,413*	*$ 1,905,413*	*$ 1,905,413*

Summary of Student Population				
	2017-18	2018-19	2019-20	2020-21
Unduplicated Pupil Population				
Agency Unduplicated Pupil Count	1,228.00	1,228.00	1,228.00	1,228.00
COE Unduplicated Pupil Count	9.00	9.00	9.00	9.00
Total Unduplicated pupil Count	1,237.00	1,237.00	1,237.00	1,237.00
Rolling %, Supplemental Grant	76.8500%	77.9900%	79.0900%	79.0900%
Rolling %, Concentration Grant	76.8500%	77.9900%	79.0900%	79.0900%
FUNDED ADA				
Adjusted Base Grant ADA	*Prior Year*	*Current Year*	*Current Year*	*Current Year*
Grades TK-3	432.61	416.00	416.00	416.00
Grades 4-6	335.02	325.14	325.14	325.14
Grades 7-8	235.58	227.00	227.00	227.00
Grades 9-12	557.23	541.51	541.51	541.51
Total Adjusted Base Grant ADA	***1,560.44***	***1,509.65***	***1,509.65***	***1,509.65***
Necessary Small School ADA	*Current year*	*Current year*	*Current year*	*Current year*
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Total Necessary Small School ADA	**-**	**-**	**-**	**-**
Total Funded ADA	**1560.44**	**1509.65**	**1509.65**	**1509.65**
ACTUAL ADA ***(Current Year Only)***				
Grades TK-3	416.00	416.00	416.00	416.00
Grades 4-6	325.14	325.14	325.14	325.14
Grades 7-8	227.00	227.00	227.00	227.00
Grades 9-12	541.51	541.51	541.51	541.51
Total Actual ADA	**1,509.65**	**1,509.65**	**1,509.65**	**1,509.65**
Funded Difference (Funded ADA less Actual ADA)	*50.79*	-	-	-

LCAP Percentage to Increase or Improve Services

	2017-18	2018-19	2019-20	2020-21
Estimated Total LCFF Funding				
Estimated Base Grant				
Estimated Total of Supplemental and Concentration Grants				
Proportional Increase or Improvement in Services				
Current year estimated supplemental and concentration grant funding in the LCAP year	$ 3,321,981	$ 3,434,402	$ 3,622,808	$ 3,719,285
Current year Percentage to Increase or Improve Services	27.54%	27.09%	27.86%	27.86%

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	9,162,273.00	301	244,560.00	303	8,917,713.00	305	288,509.00		307	8,629,204.00	309
2000 - Classified Salaries	2,837,715.00	311	125,627.00	313	2,712,088.00	315	400,646.00		317	2,311,442.00	319
3000 - Employee Benefits	4,561,301.00	321	231,162.00	323	4,330,139.00	325	210,809.00		327	4,119,330.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,442,870.57	331	89,924.27	333	1,352,946.30	335	249,272.37		337	1,103,673.93	339
5000 - Services. . . & 7300 - Indirect Costs	1,902,442.39	341	57,002.00	343	1,845,440.39	345	41,536.00		347	1,803,904.39	349
				TOTAL	19,158,326.69	365			TOTAL	17,967,554.32	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 no 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	7,188,785.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	617,110.00	380
3. STRS	3101 & 3102	1,492,017.00	382
4. PERS	3201 & 3202	133,937.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	162,635.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	857,641.00	385
7. Unemployment Insurance	3501 & 3502	3,947.00	390
8. Workers' Compensation Insurance	3601 & 3602	120,619.00	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)		10,576,691.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		235,720.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		133,680.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		10,207,291.00	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		56.81%	
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 th provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%	
2. Percentage spent by this district (Part II, Line 15)	56.81%	
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)	17,967,554.32	
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	9,493,194.00	301	239,780.00	303	9,253,414.00	305	254,795.00		307	8,998,619.00	309
2000 - Classified Salaries	2,777,793.00	311	124,596.00	313	2,653,197.00	315	380,039.00		317	2,273,158.00	319
3000 - Employee Benefits	4,767,978.00	321	209,174.00	323	4,558,804.00	325	219,017.00		327	4,339,787.00	329
4000 - Books, Supplies Equip Replace. (6500)	961,431.00	331	37,392.00	333	924,039.00	335	206,958.00		337	717,081.00	339
5000 - Services. . . & 7300 - Indirect Costs	1,555,550.00	341	60,423.00	343	1,495,127.00	345	44,790.00		347	1,450,337.00	349
				TOTAL	18,884,581.00	365			TOTAL	17,778,982.00	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 no 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	7,353,817.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	573,203.00	380
3. STRS	3101 & 3102	1,651,866.00	382
4. PERS	3201 & 3202	165,018.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	185,417.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	751,956.00	385
7. Unemployment Insurance	3501 & 3502	4,030.00	390
8. Workers' Compensation Insurance	3601 & 3602	142,694.00	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)		10,828,001.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		250,696.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		139,229.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		10,438,076.00	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		58.71%	
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 th provisions of EC 41374.

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	58.71%
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)	17,778,982.00
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	16,464,446.00	3.12%	16,978,726.00	2.61%	17,421,460.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	543,142.00	-46.70%	289,486.00	0.00%	289,486.00
4. Other Local Revenues	8600-8799	53,800.00	0.00%	53,800.00	0.00%	53,800.00
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	(1,144,355.00)	0.00%	(1,144,355.00)	0.00%	(1,144,355.00)
6. Total (Sum lines A1 thru A5c)		15,917,033.00	1.64%	16,177,657.00	2.74%	16,620,391.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,139,185.00		8,208,294.00
b. Step & Column Adjustment				122,088.00		123,124.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(52,979.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,139,185.00	0.85%	8,208,294.00	1.50%	8,331,418.00
2. Classified Salaries						
a. Base Salaries				2,095,117.00		2,116,068.00
b. Step & Column Adjustment				20,951.00		21,160.00
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	2,095,117.00	1.00%	2,116,068.00	1.00%	2,137,228.00
3. Employee Benefits	3000-3999	3,478,743.00	6.29%	3,697,453.00	6.57%	3,940,288.00
4. Books and Supplies	4000-4999	614,290.00	3.36%	634,930.00	3.00%	653,978.00
5. Services and Other Operating Expenditures	5000-5999	1,217,423.00	3.36%	1,258,328.00	2.94%	1,295,302.00
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	82,134.00	7.00%	87,886.00	3.19%	90,693.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(88,516.00)	0.00%	(88,516.00)	0.00%	(88,516.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	260,000.00	0.00%	260,000.00	0.00%	260,000.00
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)		15,798,376.00	2.38%	16,174,443.00	2.76%	16,620,391.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		118,657.00		3,214.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,328,737.42		4,447,394.42		4,450,608.42
2. Ending Fund Balance (Sum lines C and D1)		4,447,394.42		4,450,608.42		4,450,608.42
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,444,894.42		4,448,108.42		4,448,108.42
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,447,394.42		4,450,608.42		4,450,608.42

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	4,444,894.42		4,448,108.42		4,448,108.42
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)		4,444,894.42		4,448,108.42		4,448,108.42

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.

Unrestricted Revenues: LOCAL CONTROL FUNDING FORMULA = the District utilized the ICOE LCFF projection tool, using local assumptions. HUSD included 2017-18 P-2 ADA in 2018-19 and the outyears. COLA amounts (provided within the ICOE LCFF calculator)d2 hout projection. GF UR OTHER STATE REVENUE decreased in Year 2 of the projection due to the loss of one-time Mandated Cost Settle-Up funds included in the 2018-19 budget. GF UR OTHER LOCAL REVENUE and UR GF OTHER FINANCING SOURCES were projected toremain flat in the outyears. Unrestricted Expenses: GF UR CERTIFICATED EXPENSES were increased by anticipated step/column movement in the outyears at 1.5%. However, due to declining enrollment, the District projects having to move at least one teacher in a temp positions back to the regular classroom, laying off 1.0 teaching position in 2019-20. GF UR CLASSIFIED EXPENSES were increased by the anticipated step/column movement in the outyears by 1.0%. GF UR EMPLOYEE BENEFITS reflect the changes in step/column, a 3% increase in H/W costs, and increased STRS rates of 18.13% in 2019-20 and 19.10% in 2020-21, as well as PERS rates of 20.08% in 2019-20 and 23.5% in 2020-21. In the outyears, the benefit costs associated with the position reduction mentioned earlier were also eliminated. GF UR MATERIALS/SUPPLIES and PROFESSIONAL SERVICES expense categories were increased by CPI projected rates of 3.36% in 2019-20 (as per SSC recommendations) and approximately 3% in 2020-21 (cuts will needto be instituted to discretionary budgets to balance the budget). CAPITAL OUTLAY expenses were projected to remain flat. OTHER OUTGO (ICOE Sp Ed Transfer) increased to reflect the updates to the LCFF Calculator in the outyears. INDIRECT COST TRANSFER expenses were and OTHER FINANCING/ OTHER OUTGO EXPENDITURES are projected to remain flat.

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	1,539,027.00	0.00%	1,539,027.00	0.00%	1,539,027.00
3. Other State Revenues	8300-8599	988,214.00	0.00%	988,214.00	0.00%	988,214.00
4. Other Local Revenues	8600-8799	558,108.00	1.41%	565,978.00	1.22%	572,887.00
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	1,144,355.00	0.00%	1,144,355.00	0.00%	1,144,355.00
6. Total (Sum lines A1 thru A5c)		4,229,704.00	0.19%	4,237,574.00	0.16%	4,244,483.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,354,009.00		1,374,319.00
b. Step & Column Adjustment				20,310.00		20,615.00
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	1,354,009.00	1.50%	1,374,319.00	1.50%	1,394,934.00
2. Classified Salaries						
a. Base Salaries				682,676.00		689,503.00
b. Step & Column Adjustment				6,827.00		6,895.00
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	682,676.00	1.00%	689,503.00	1.00%	696,398.00
3. Employee Benefits	3000-3999	1,289,235.00	10.56%	1,425,407.00	6.97%	1,524,802.00
4. Books and Supplies	4000-4999	347,141.00	-23.66%	265,000.00	-22.64%	205,000.00
5. Services and Other Operating Expenditures	5000-5999	338,127.00	-21.68%	264,829.00	-22.65%	204,833.00
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	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	88,516.00	0.00%	88,516.00	0.00%	88,516.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	130,000.00	0.00%	130,000.00	0.00%	130,000.00
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)		4,229,704.00	0.19%	4,237,574.00	0.16%	4,244,483.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
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.

Restricted Revenues: All remained flat in the projection with the exception of AB602 Special Education revenues, located in GF RESTRICTED OTHER LOCAL REVENUE, which were increased by COLA. For RESTRICTED GF OTHER FINANCING SOURCES, represents the UR contributions referenced earlier in the UR section. Restricted Expenses: GF RESTRICTED CERTIFICATED EXPENSES are increased by the anticipated step/column movement of 1.5% in the outyears. GF RESTRICTED CLASSIFIED EXPENSES are estimated to increase by an estimated 1.0%, due to step/column movement in both outyears. GF RESTRICTED EMPLOYEE BENEFITS reflect the changes in step/column, a 3% increase in H/W costs, and increased STRS and PERS contributions. GF RESTRICTED SUPPLIES AND SERVICES EXPENDITURES are decreased in Years 2 and 3 of the projection to reflect diminishing discretionary budgets for supplemental supplies and services. These programs must cut expenses in these categories to first pay for staffing. CAPITAL OUTLAY is $0 throughout the projection. GF RESTRICTED OTHER OUTGO (7300-7399) represents the indirect funds reference in the UR section earlier. GF RESTRICTED OTHER FINANCING EXPENSE reflects the transfer made from the RDA pass-thru account to the Debt Service Fund and is projected to remain flat.

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	16,464,446.00	3.12%	16,978,726.00	2.61%	17,421,460.00
2. Federal Revenues	8100-8299	1,539,027.00	0.00%	1,539,027.00	0.00%	1,539,027.00
3. Other State Revenues	8300-8599	1,531,356.00	-16.56%	1,277,700.00	0.00%	1,277,700.00
4. Other Local Revenues	8600-8799	611,908.00	1.29%	619,778.00	1.11%	626,687.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		20,146,737.00	1.33%	20,415,231.00	2.20%	20,864,874.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,493,194.00		9,582,613.00
b. Step & Column Adjustment				142,398.00		143,739.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(52,979.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,493,194.00	0.94%	9,582,613.00	1.50%	9,726,352.00
2. Classified Salaries						
a. Base Salaries				2,777,793.00		2,805,571.00
b. Step & Column Adjustment				27,778.00		28,055.00
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	2,777,793.00	1.00%	2,805,571.00	1.00%	2,833,626.00
3. Employee Benefits	3000-3999	4,767,978.00	7.44%	5,122,860.00	6.68%	5,465,090.00
4. Books and Supplies	4000-4999	961,431.00	-6.40%	899,930.00	-4.55%	858,978.00
5. Services and Other Operating Expenditures	5000-5999	1,555,550.00	-2.08%	1,523,157.00	-1.51%	1,500,135.00
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	82,134.00	7.00%	87,886.00	3.19%	90,693.00
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	390,000.00	0.00%	390,000.00	0.00%	390,000.00
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)		20,028,080.00	1.92%	20,412,017.00	2.22%	20,864,874.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		118,657.00		3,214.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,328,737.42		4,447,394.42		4,450,608.42
2. Ending Fund Balance (Sum lines C and D1)		4,447,394.42		4,450,608.42		4,450,608.42
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,500.00		2,500.00		2,500.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,444,894.42		4,448,108.42		4,448,108.42
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,447,394.42		4,450,608.42		4,450,608.42

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	4,444,894.42		4,448,108.42		4,448,108.42
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		4,444,894.42		4,448,108.42		4,448,108.42
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		22.19%		21.79%		21.32%
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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d						
(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,509.86		1,509.86		1,509.86
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		20,028,080.00		20,412,017.00		20,864,874.00
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)		20,028,080.00		20,412,017.00		20,864,874.00
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)		600,842.40		612,360.51		625,946.22
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)		600,842.40		612,360.51		625,946.22
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

	Res.	OBJ.	BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
BEGINNING CASH				5,215,198.04	4,855,055.59	3,834,146.09	4,274,758.46	4,148,169.65	3,582,148.17	5,726,768.47	5,227,603.59	4,800,803.02	4,987,080.65	5,659,357.36	5,106,384.75		
RECEIPTS																	
State Aid - LCFF	0000	8011	10,989,358.00	5.05% 555,451.00	5.05% 555,451.00	9.10% 999,812.00	9.10% 999,812.00	9.10% 999,812.00	9.10% 999,812.00	9.10% 999,812.00	8.78% 965,241.00	8.78% 965,241.00	8.78% 965,241.00	8.78% 965,241.00	9.27% 1,018,432.00	100.00% 10,989,358.00	0.00% 0.00
Ed. Protection Acct	1400	8012	1,969,517.00	0.00% 0.00	0.00% 0.00	24.93% 490,920.00	0.00% 0.00	0.00% 0.00	24.93% 490,920.00	0.00% 0.00	0.00% 0.00	26.20% 516,089.00	0.00% 0.00	0.00% 0.00	23.94% 471,588.00	100.00% 1,969,517.00	0.00% 0.00
State Aid - Prior Year	0000	8019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,009.00	13,009.00	13,009.00	13,009.00 (52,036.00)	0.00% 0.00	100.00% 0.00
Local Property Taxes	0000	80??	2,787,304.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	12.62% 351,850.89	0.00% 0.00	48.42% 1,349,478.80	0.00% 0.00	0.40% 11,139.74	-0.28% (7,722.19)	33.48% 933,176.61	0.80% 22,161.96	4.56% 127,218.19	100.00% 2,787,304.00	0.00% 0.00
Charter Prop Taxes Trfr	0000	8096	(9,519.00)	0.00% 0.00	0.08% (8.00)	0.17% (16.00)	0.11% (10.00)	0.11% (10.00)	0.11% (10.00)	0.11% (10.00)	3.82% (364.00)	6.69% (637.00)	3.34% (318.00)	3.34% (318.00)	82.13% (7,818.00)	100.00% (9,519.00)	0.00% 0.00
TOTAL REVENUE LIMIT SOURCES 8010-8099			**15,736,660.00**	**555,451.00**	**555,443.00**	**1,490,716.00**	**1,351,652.89**	**999,802.00**	**2,840,200.80**	**999,802.00**	**989,025.74**	**1,485,979.81**	**1,911,108.61**	**1,000,093.96**	**1,557,384.19**	**15,736,660.00**	**0.00**
Special Ed-IDEA	3310	8181	215,990.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	100.00% 215,990.00
Migrant Education	3060	8285	292,997.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	22.66% 66,396.91	0.00% 0.00	0.00% 0.00	28.78% 84,331.74	20.69% 60,626.92	9.09% 26,636.00	81.23% 237,991.57	18.77% 55,005.43
Migrant-Summer	3061	8285	111,353.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	19.79% 22,037.07	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	19.79% 22,037.07	80.21% 89,315.93
USDA Equip Grant	5821	8285	31,715.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	87.58% 27,775.00	0.00% 0.00	0.00% 0.00	3.26% 1,034.39	0.00% 0.00	0.00% 0.00	0.00% 0.00	90.84% 28,809.39	9.16% 2,905.61
All Other Federal	0000	8290	0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	100.00% 0.00
Title I Low Income	3010	8290	771,711.71	0.00% 0.00	0.00% 0.00	0.00% 0.00	16.01% 123,529.00	0.00% 0.00	23.82% 183,788.00	0.00% 0.00	0.00% 0.00	17.68% 136,402.00	0.00% 0.00	0.00% 0.00	25.00% 192,928.00	82.50% 636,647.00	17.50% 135,064.71
Carl Perkins	3550	8290	19,037.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	25.00% 4,759.00	25.00% 4,759.00	75.00% 14,278.00
Title II, Part A	4035	8290	127,200.89	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	26.07% 33,162.00	0.00% 0.00	16.22% 20,626.00	0.00% 0.00	0.00% 0.00	25.00% 31,800.00	67.29% 85,588.00	32.71% 41,612.89
Title II, Part A (Admin Tr)	4036	8290	0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	100.00% 0.00
Title II, Part D	4045	8290	0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	100.00% 0.00
Title III, Immigrant	4201	8290	15,120.32	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	25.00% 3,780.00	25.00% 3,780.00	75.00% 11,340.32
Title III, LEP	4203	8290	101,688.31	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	11.59% 11,790.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	11.59% 11,790.00	88.41% 89,898.31
Medi-Cal LEA Billing	5640	8290	3,706.00	89.00% 3,298.28	0.00% 0.00	0.00% 0.00	10.99% 407.30	0.00% 0.00	0.00% 0.00	35.64% 1,320.98	3.68% 136.40	196.98% 7,299.99	70.75% 2,622.16	29.71% 1,101.01	-336.75% (12,480.12)	100.00% 3,706.00	0.00% 0.00
Gear Up	5819	8290	0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	100.00% 0.00
TOTAL FEDERAL 8100-8299			**1,690,519.23**	**3,298.28**	**0.00**	**0.00**	**123,936.30**	**0.00**	**211,563.00**	**122,916.96**	**136.40**	**177,152.38**	**86,953.90**	**61,727.93**	**247,422.88**	**1,035,108.03**	**655,411.20**
Mandated Costs	0000	8550	291,246.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	21.50% 62,609.00	26.17% 76,212.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	26.17% 76,212.00	26.17% 76,213.00	0.00% 0.00	100.00% 291,246.00	0.00% 0.00
Unrestricted Lotto	1100	8560	241,002.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	36.99% 89,142.02	0.00% 0.00	0.00% 0.00	0.00% 0.00	31.85% 76,770.23	0.00% 0.00	25.00% 60,250.50	93.84% 226,162.75	6.16% 14,839.25
Restricted Lottery	6300	8560	83,630.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.17% 140.90	0.00% 0.00	0.00% 0.00	0.00% 0.00	4.26% 3,561.41	0.00% 0.00	0.00% 0.00	4.43% 3,702.31	95.57% 79,927.69
All Other State	0000	8590	5,852.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	100.00% 5,852.00
ASES - Finley	6010	8590	169,552.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	65.00% 110,209.23	0.00% 0.00	25.00% 42,388.16	0.00% 0.00	0.00% 0.00	0.00% 0.00	10.00% 16,954.61	100.00% 169,552.00	0.00% 0.00
Prop 39 Clean Energy	6230	8590	117,083.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	100.00% 117,083.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	100.00% 117,083.00	0.00% 0.00
Career Tech Incentive	6387	8590	497,283.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	85.38% 424,591.00	85.38% 424,591.00	14.62% 72,692.00
Sp Ed Mental Health	6512	8590	65,606.00	0.00% 0.00	0.00% 0.00	72.93% 47,847.40	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	72.93% 47,847.40	27.07% 17,758.60
Ag Incentive	7010	8590	10,990.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	75.00% 8,243.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	25.00% 2,747.00	0.00% 0.00	100.00% 10,990.00	0.00% 0.00
College Readiness BG	7338	8590	0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	100.00% 0.00
STRS On-Behalf	7690	8590	667,474.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	0.00% 0.00	276.96% 667,474.00	100.00% 667,474.00	0.00% 0.00
TOTAL OTHER STATE		**8500-**	**2,149,718.00**	**0.00**	**0.00**	**47,847.40**	**0.00**	**62,609.00**	**401,030.15**	**0.00**	**42,388.16**	**0.00**	**156,543.64**	**78,960.00**	**1,169,270.11**	**1,958,648.46**	**191,069.54**

	Res.	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
RECEIPTS (CONT'D)																	
				0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	100.00%	0.00%
Community RDA Funds	9140	8625	136,323.00	0.00	0.00	0.00	0.00	0.00	68,161.48	0.00	0.00	0.00	0.00	68,161.48	0.00	136,322.96	0.04
				0.00%	0.00%	0.00%	23.69%	0.00%	0.00%	25.84%	0.00%	0.00%	32.35%	0.00%	0.00%	81.88%	18.12%
Interest	0000	8660	40,000.00	0.00	0.00	0.00	9,476.93	0.00	0.00	10,334.72	0.00	0.00	12,939.15	0.00	0.00	32,750.80	7,249.20
				0.00%	0.00%	0.98%	10.06%	8.85%	8.42%	0.00%	7.62%	6.50%	8.87%	6.08%	10.00%	67.40%	32.60%
ASES - HMS	6010	8677	149,712.00	0.00	0.00	1,470.43	15,060.62	13,253.27	12,611.92	0.00	11,415.24	9,733.33	13,285.19	9,101.76	14,971.00	100,902.76	48,809.24
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	24.80%	0.00%	0.00%	24.80%	75.20%
CCPT Grant	9151	8677	53,316.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,224.50	0.00	0.00	13,224.50	40,091.77
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Misc. Funds (Non RL)	0000	8691	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				8.15%	3.74%	4.38%	8.12%	7.54%	6.87%	33.15%	5.33%	5.50%	24.89%	13.69%	-21.36%	100.00%	0.00%
All Other Local Rev	0000	8699	18,875.00	1,539.00	705.38	827.47	1,531.79	1,422.87	1,296.02	6,256.70	1,006.14	1,037.86	4,698.86	2,584.85	(4,031.94)	18,875.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
MAA Receipts	0014	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	12.17%	0.00%	0.75%	0.00%	31.48%	0.73%	1.77%	14.52%	5.01%	0.00%	0.00%	66.43%	33.57%
Transportation Receipts	0131	8699	26,700.00	0.00	3,250.66	0.00	200.75	0.00	8,404.24	195.00	472.00	3,877.99	1,337.00	0.00	0.00	17,737.64	8,962.36
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Maintenance Receipts	8150	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	17.83%	11.89%	0.00%	0.00%	8.92%	0.00%	0.00%	38.64%	61.36%
Other Local Grants	9010	8699	16,824.00	0.00	0.00	0.00	0.00	0.00	3,000.00	2,000.00	0.00	0.00	1,500.00	0.00	0.00	6,500.00	10,324.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Ag Donation Fund	9010	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Microsoft Vouchers	9155	8699	3,312.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,312.42
				4.59%	4.59%	8.27%	8.27%	8.27%	8.27%	8.27%	8.35%	8.35%	8.35%	8.35%	16.07%	100.00%	0.00%
Special Ed -State	6500	8792	278,990.00	12,819.00	12,819.00	23,074.00	23,074.00	23,074.00	23,074.00	23,074.00	23,286.00	23,286.00	23,286.00	23,286.00	44,838.00	278,990.00	0.00
TOTAL OTHER LOCAL		**8600-**	**724,052.69**	**14,358.00**	**16,775.04**	**25,371.90**	**49,344.09**	**37,750.14**	**116,547.66**	**41,860.42**	**36,179.38**	**37,935.18**	**70,270.70**	**103,134.09**	**55,777.06**	**605,303.66**	**118,749.03**
INTERFUND TRANSFERS 8910-8929			**0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**		**0.00**
INTERFUND OR TRAN BORROWING 8910-8929			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
GRAND TOTAL RECEIPTS			**20,300,949.92**	**573,107.28**	**572,218.04**	**1,563,935.30**	**1,524,933.28**	**1,100,161.14**	**3,569,341.61**	**1,164,579.38**	**1,067,729.68**	**1,701,067.37**	**2,224,876.85**	**1,243,915.98**	**3,029,854.24**	**19,335,720.15**	**965,229.77**

	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
DISBURSEMENTS																
			1.21%	7.92%	8.29%	8.60%	8.67%	8.40%	8.37%	8.76%	8.47%	8.47%	8.99%	8.73%	94.88%	5.12%
Certificated Salaries	1000	9,162,273.00	111,142.28	725,663.36	759,301.32	788,208.79	793,982.31	769,810.12	767,204.04	802,850.19	775,673.69	775,644.72	823,787.71	800,000.00	8,693,268.53	469,004.47
			4.55%	5.48%	8.45%	8.39%	9.34%	8.18%	7.97%	9.37%	8.03%	8.14%	9.16%	8.46%	95.51%	4.49%
Classified Salaries	2000	2,837,714.00	128,994.83	155,560.78	239,649.10	237,944.49	265,178.86	232,101.17	226,061.08	265,849.14	227,740.29	231,131.47	259,978.80	240,000.00	2,710,190.01	127,523.99
			2.01%	5.64%	6.57%	6.41%	6.77%	6.69%	6.68%	6.91%	6.74%	6.73%	6.93%	22.37%	90.45%	9.55%
Benefits	3000	4,559,719.00	91,500.68	257,086.94	299,734.41	292,349.95	308,915.19	304,878.74	304,618.43	314,954.91	307,433.82	306,932.21	315,990.50	1,020,000.00	4,124,395.78	435,323.22
			2.81%	9.43%	7.47%	20.87%	8.86%	6.13%	3.56%	6.18%	4.88%	2.69%	10.98%	6.92%	90.78%	9.22%
Supplies	4000	1,444,453.57	40,557.03	136,192.09	107,896.88	301,423.66	128,021.17	88,555.87	51,395.87	89,290.31	70,548.61	38,830.84	158,571.81	100,000.00	1,311,284.14	133,169.43
			9.99%	6.92%	9.49%	7.19%	7.23%	4.67%	6.97%	4.85%	7.48%	7.61%	6.96%	5.26%	84.61%	15.39%
Services/Other Operating	5000	1,902,442.39	189,994.72	131,586.09	180,609.75	136,766.99	137,477.57	88,886.82	132,516.79	92,289.43	142,294.05	144,733.36	132,494.91	100,000.00	1,609,650.48	292,791.91
Subtotal for SACS Reporting Object Codes 4000-5999		3,346,895.96	230,551.75	267,778.18	288,506.63	438,190.65	265,498.74	177,442.69	183,912.66	181,579.74	212,842.66	183,564.20	291,066.72	200,000.00	2,920,934.62	425,961.34
			0.00%	0.00%	0.79%	0.00%	2.89%	0.00%	0.00%	0.00%	0.00%	0.00%	18.01%	0.00%	21.69%	78.31%
Capital Outlay	6000	599,981.00	0.00	0.00	4,750.00	0.00	17,346.32	0.00	0.00	0.00	0.00	0.00	108,069.39	0.00	130,165.71	469,815.29
			5.00%	5.00%	9.00%	9.00%	9.00%	9.00%	9.00%	8.46%	8.46%	8.46%	8.46%	11.15%	100.00%	0.00%
Transfers to ICOE	7142	82,134.00	4,107.00	4,107.00	7,392.00	7,392.00	7,392.00	7,392.00	7,392.00	6,951.00	6,951.00	6,951.00	6,951.00	9,156.00	82,134.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
External Transfers	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Interfund Costs	7350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			99.98%	2608.46%	-2608.46%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%	100.00%	0.00%
Debt Service - Interest	7438	460.00	459.93	11,998.93	(11,998.93)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.07	460.00	0.00
			100.00%	755.22%	-755.22%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Debt Service - Principal	7439	11,917.00	11,917.03	90,000.00	(90,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.03)	11,917.00	0.00
			0.00%	0.00%	32.80%	0.00%	0.00%	0.00%	32.80%	0.00%	0.00%	0.00%	0.00%	32.80%	98.40%	1.60%
Interfund Transfers Out	7619	396,323.00	0.00	0.00	130,000.00	0.00	0.00	0.00	130,000.00	0.00	0.00	0.00	0.00	130,000.00	390,000.00	6,323.00
TOTAL DISBURSEMENTS		**20,997,416.96**	**578,673.50**	**1,512,195.19**	**1,627,334.53**	**1,764,085.88**	**1,658,313.42**	**1,491,624.72**	**1,619,188.21**	**1,572,184.98**	**1,530,641.46**	**1,504,223.60**	**1,805,844.12**	**2,399,156.04**	**19,063,465.65**	**1,933,951.31**
NET INCOME		**(696,467.04)**	**(5,566.22)**	**(939,977.15)**	**(63,399.23)**	**(239,152.60)**	**(558,152.28)**	**2,077,716.89**	**(454,608.83)**	**(504,455.30)**	**170,425.91**	**720,653.25**	**(561,928.14)**	**630,698.20**	**272,254.50**	**(968,721.54)**

	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL	ACCRUALS
ESTIMATES ONLY																
Cash On Hand July 1st	9110	5,215,198.04	PRIOR YEAR ACTIVITY													
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Revolving Cash	9130	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
			2.15%	0.03%	71.02%	18.93%	0.00%	4.90%	1.18%	7.98%	0.32%	0.00%	0.00%	-6.51%	100.00%	0.00%
Accounts Receiveable	92XX	705,744.20	15,194.94	194.84	501,230.08	133,578.02	0.00	34,566.25	8,324.27	56,338.52	2,231.00	0.00	0.00	(45,913.72)	705,744.20	0.00
			0.00%	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	99.95%	100.00%	0.00%
Due From Other Funds	9310	61,246.28	0.00	28.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61,218.28	61,246.28	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			90.10%	9.90%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%
Accounts Payable	95XX	(296,041.92)	(266,748.27)	(29,293.65)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(296,041.92)	0.00
			45.60%	26.94%	5.43%	1.31%	9.23%	-6.94%	7.89%	-2.11%	0.92%	6.61%	3.03%	2.09%	100.00%	0.00%
Health/Welfare Holding	9524	(238,851.14)	(108,909.04)	(64,341.04)	(12,963.47)	(3,118.89)	(22,052.82)	16,578.48	(18,853.98)	5,028.66	(2,205.97)	(15,790.32)	(7,230.58)	(4,992.17)	(238,851.14)	0.00
			1856900000.00%	-6629200000.00%	4982200000.00%	5103400000.00%	-19814900000.00%	4978300000.00%	-21518800000.00%	-311300000.00%	4994800000.00%	-10280400000.00%	-3113000000.00%	39752000000.00%	0.00%	100.00%
Unemployment Holding	9525	0.00	185.69	(662.92)	498.22	510.34	(1,981.49)	497.83	(2,151.88)	(31.13)	499.48	(1,028.04)	(311.30)	3,975.20	0.00	0.00
			57004500000000.00%	################	################	################	################	################	################	################	################	################	################	################	0.00%	100.00%
Workers' Comp Holding	9526	0.00	5,700.45	13,142.42	15,246.77	(18,405.68)	16,165.11	15,260.85	(31,874.46)	16,318.68	15,327.21	(31,558.18)	16,497.41	(31,820.58)	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
OPEB Retiree Benefits	9530	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%
Deferred Revenue	9650	(424,591.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(424,591.00)	(424,591.00)	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	100.00%	0.00%
Other Restatements	9795	(0.01)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.01)	(0.01)	0.00
TOTAL PRIOR YEAR		**(189,993.59)**	**(354,576.23)**	**(80,932.35)**	**504,011.60**	**112,563.79**	**(7,869.20)**	**66,903.41**	**(44,556.05)**	**77,654.73**	**15,851.72**	**(48,376.54)**	**8,955.53**	**(442,124.00)**	**(192,493.59)**	**2,500.00**
ENDING CASH			**4,855,055.59**	**3,834,146.09**	**4,274,758.46**	**4,148,169.65**	**3,582,148.17**	**5,726,768.47**	**5,227,603.59**	**4,800,803.02**	**4,987,080.65**	**5,659,357.36**	**5,106,384.75**	**5,294,958.95**		

Beginning Fund Balance July 1st	5,025,204.45
Change in Fund Balance	(696,467.04)
Unaudited Fund Balance June 30th	4,328,737.41

Estimated Cash @ 6/30/2018	5,294,958.95
Estimated Accounts Receivable @ 6/30/2018	965,229.77
Estimated Accounts Payable @ 6/30/2018	(1,933,951.31)
Estimated Other Assets/Stores @ 6/30/2018	0.00
Revolving Cash @ 6/30/2018	2,500.00
Estimated Ending Fund Balance @ 6/30/2018	4,328,737.41

	Res.	OBJ.	BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
BEGINNING CASH				**5,294,958.95**	**4,954,758.19**	**3,904,748.29**	**3,798,796.05**	**3,676,156.40**	**3,089,030.09**	**4,966,754.72**	**4,620,223.82**	**4,270,771.43**	**4,612,119.65**	**5,457,156.11**	**5,262,381.86**		
RECEIPTS																	
				5.00%	5.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	100.00%	0.00%
State Aid - LCFF	0000	8011	11,828,681.00	591,434.05	591,434.05	1,064,581.29	1,064,581.29	1,064,581.29	1,064,581.29	1,064,581.29	1,064,581.29	1,064,581.29	1,064,581.29	1,064,581.29	1,064,581.29	11,828,681.00	0.00
				0.00%	0.00%	25.76%	0.00%	0.00%	25.76%	0.00%	0.00%	27.09%	0.00%	0.00%	21.39%	100.00%	0.00%
Ed. Protection Acct	1400	8012	1,905,413.00	0.00	0.00	490,920.00	0.00	0.00	490,920.00	0.00	0.00	516,089.00	0.00	0.00	407,484.00	1,905,413.00	0.00
																0.00%	100.00%
State Aid - Prior Year	0000	8019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,009.00	13,009.00	13,009.00	13,009.00	(52,036.00)	0.00	0.00
				0.00%	0.00%	0.00%	12.62%	0.00%	48.42%	0.00%	0.40%	-0.28%	33.48%	0.80%	4.57%	100.00%	0.00%
Local Property Taxes	0000	80??	2,739,871.00	0.00	0.00	0.00	345,900.00	0.00	1,326,520.55	0.00	10,957.57	(7,722.19)	917,300.00	21,807.20	125,107.87	2,739,871.00	0.00
				0.00%	0.08%	0.17%	0.11%	0.11%	0.11%	0.11%	3.82%	6.69%	3.34%	3.34%	82.13%	100.00%	0.00%
Charter Prop Taxes Trfr	0000	8096	(9,519.00)	0.00	(8.00)	(16.00)	(10.00)	(10.00)	(10.00)	(10.00)	(364.00)	(637.00)	(318.00)	(318.00)	(7,818.00)	(9,519.00)	0.00
TOTAL REVENUE LIMIT SOURCES 8010-8099			**16,464,446.00**	**591,434.05**	**591,426.05**	**1,555,485.29**	**1,410,471.29**	**1,064,571.29**	**2,882,011.84**	**1,064,571.29**	**1,088,183.86**	**1,585,320.10**	**1,994,572.29**	**1,099,079.49**	**1,537,319.16**	**16,464,446.00**	**0.00**
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Special Ed-IDEA	3310	8181	215,990.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	215,990.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	22.66%	0.00%	0.00%	28.78%	20.24%	9.09%	80.76%	19.24%
Migrant Education	3060	8285	299,524.00	0.00	0.00	0.00	0.00	0.00	0.00	67,859.00	0.00	0.00	86,190.00	60,626.92	27,229.00	241,904.92	57,619.08
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	19.79%	0.00%	0.00%	0.00%	0.00%	0.00%	19.79%	80.21%
Migrant-Summer	3061	8285	110,071.00	0.00	0.00	0.00	0.00	0.00	0.00	21,783.05	0.00	0.00	0.00	0.00	0.00	21,783.05	88,287.95
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
USDA Equip Grant	5821	8285	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
All Other Federal	0000	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	16.01%	0.00%	23.82%	0.00%	0.00%	18.61%	0.00%	0.00%	25.00%	83.44%	16.56%
Title I Low Income	3010	8290	732,906.00	0.00	0.00	0.00	117,338.25	0.00	174,578.21	0.00	0.00	136,402.00	0.00	0.00	183,227.00	611,545.46	121,360.54
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	25.00%	75.00%
Carl Perkins	3550	8290	21,358.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,340.00	5,340.00	16,018.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	26.07%	0.00%	24.91%	0.00%	0.00%	25.00%	75.98%	24.02%
Title II, Part A	4035	8290	82,813.00	0.00	0.00	0.00	0.00	0.00	0.00	21,590.00	0.00	20,626.00	0.00	0.00	20,703.00	62,919.00	19,894.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Title II, Part A (Admin Tr)	4036	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Title II, Part D	4045	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	25.00%	25.00%	75.00%
Title III, Immigrant	4201	8290	8,219.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,055.00	2,055.00	6,164.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	11.59%	0.00%	0.00%	0.00%	11.59%	88.41%
Title III, LEP	4203	8290	68,146.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,900.00	0.00	0.00	0.00	7,900.00	60,246.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Medi-Cal LEA Billing	5640	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Gear Up	5819	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FEDERAL 8100-8299			**1,539,027.00**	**0.00**	**0.00**	**0.00**	**117,338.25**	**0.00**	**174,578.21**	**111,232.05**	**0.00**	**164,928.00**	**86,190.00**	**60,626.92**	**238,554.00**	**953,447.43**	**585,579.57**
				0.00%	0.00%	0.00%	0.00%	19.80%	24.10%	0.00%	0.00%	0.00%	24.10%	24.10%	0.00%	92.09%	7.91%
Mandated Costs	0000	8550	316,258.00	0.00	0.00	0.00	0.00	62,609.00	76,212.00	0.00	0.00	0.00	76,212.00	76,213.00	0.00	291,246.00	25,012.00
				0.00%	0.00%	0.00%	0.00%	0.00%	39.29%	0.00%	0.00%	0.00%	33.84%	0.00%	25.00%	98.13%	1.87%
Unrestricted Lotto	1100	8560	226,884.00	0.00	0.00	0.00	0.00	0.00	89,142.02	0.00	0.00	0.00	76,770.23	0.00	56,721.00	222,633.25	4,250.75
				0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.00%	0.00%	0.00%	4.77%	0.00%	0.00%	4.96%	95.04%
Restricted Lottery	6300	8560	74,592.00	0.00	0.00	0.00	0.00	0.00	140.90	0.00	0.00	0.00	3,561.41	0.00	0.00	3,702.31	70,889.69
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
All Other State	0000	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	65.00%	0.00%	25.00%	0.00%	0.00%	0.00%	10.00%	100.00%	0.00%
ASES - Finley	6010	8590	169,552.00	0.00	0.00	0.00	0.00	0.00	110,209.23	0.00	42,388.16	0.00	0.00	0.00	16,954.61	169,552.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Prop 39 Clean Energy	6230	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Career Tech Incentive	6387	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	72.93%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	72.93%	27.07%
Sp Ed Mental Health	6512	8590	65,606.00	0.00	0.00	47,847.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,847.40	17,758.60
				0.00%	0.00%	0.00%	0.00%	0.00%	75.00%	0.00%	0.00%	0.00%	0.00%	25.00%	0.00%	100.00%	0.00%
Ag Incentive	7010	8590	10,990.00	0.00	0.00	0.00	0.00	0.00	8,243.00	0.00	0.00	0.00	0.00	2,747.00	0.00	10,990.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
College Readiness BG	7338	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	294.19%	100.00%	0.00%
STRS On-Behalf	7690	8590	667,474.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	667,474.00	667,474.00	0.00
TOTAL OTHER STATE		**8500-**	**1,531,356.00**	**0.00**	**0.00**	**47,847.40**	**0.00**	**62,609.00**	**283,947.15**	**0.00**	**42,388.16**	**0.00**	**156,543.64**	**78,960.00**	**741,149.61**	**1,413,444.96**	**117,911.04**

	Res.	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
RECEIPTS (CONT'D)																	
				0.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	0.00%	0.00%	0.00%	50.00%	0.00%	100.00%	0.00%
Community RDA Funds	9140	8625	130,000.00	0.00	0.00	0.00	0.00	0.00	65,000.00	0.00	0.00	0.00	0.00	65,000.00	0.00	130,000.00	0.00
				0.00%	0.00%	0.00%	23.69%	0.00%	0.00%	25.84%	0.00%	0.00%	32.35%	0.00%	0.00%	81.88%	18.12%
Interest	0000	8660	40,000.00	0.00	0.00	0.00	9,476.93	0.00	0.00	10,334.72	0.00	0.00	12,939.15	0.00	0.00	32,750.80	7,249.20
				0.00%	0.00%	0.98%	10.06%	8.85%	8.42%	0.00%	7.62%	6.50%	8.87%	6.08%	10.00%	67.40%	32.60%
ASES - HMS	6010	8677	149,712.00	0.00	0.00	1,470.43	15,060.62	13,253.27	12,611.92	0.00	11,415.24	9,733.33	13,285.19	9,101.76	14,971.00	100,902.76	48,809.24
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
CCPT Grant	9151	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Misc. Funds (Non RL)	0000	8691	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	8.33%	100.00%	0.00%
All Other Local Rev	0000	8699	4,800.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	4,800.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
MAA Receipts	0014	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	33.33%	0.00%	0.00%	33.33%	0.00%	0.00%	33.33%	0.00%	0.00%	100.00%	0.00%
Transportation Receipts	0131	8699	9,000.00	0.00	0.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00	0.00	3,000.00	0.00	0.00	9,000.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Maintenance Receipts	8150	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Other Local Grants	9010	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Ag Donation Fund	9010	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Microsoft Vouchers	9155	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				5.00%	5.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	100.00%	0.00%
Special Ed -State	6500	8792	278,396.00	13,919.80	13,919.80	25,055.64	25,055.64	25,055.64	25,055.64	25,055.64	25,055.64	25,055.64	25,055.64	25,055.64	25,055.64	278,396.00	0.00
TOTAL OTHER LOCAL		**8600-**	**611,908.00**	**14,319.80**	**14,319.80**	**26,926.07**	**52,993.19**	**38,708.91**	**103,067.56**	**38,790.36**	**36,870.88**	**35,188.97**	**54,679.98**	**99,557.40**	**40,426.64**	**555,849.56**	**56,058.44**
INTERFUND TRANSFERS 8910-8929			**0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**	**0.00%** **0.00**		**0.00**
INTERFUND OR TRAN BORROWING 8910-8929			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
GRAND TOTAL RECEIPTS			**20,146,737.00**	**605,753.85**	**605,745.85**	**1,630,258.76**	**1,580,802.73**	**1,165,889.20**	**3,443,604.76**	**1,214,593.70**	**1,167,442.90**	**1,785,437.07**	**2,291,985.91**	**1,338,223.81**	**2,557,449.41**	**19,387,187.95**	**759,549.05**

	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTALS	ACCRUALS
DISBURSEMENTS																
			1.17%	7.64%	8.00%	8.30%	8.36%	8.11%	8.08%	8.46%	8.17%	8.17%	8.68%	8.43%	91.57%	8.43%
Certificated Salaries	1000	9,493,194.00	111,142.28	725,663.36	759,301.32	788,208.79	793,982.31	769,810.12	767,204.04	802,850.19	775,673.69	775,644.72	823,787.71	800,000.00	8,693,268.53	799,925.47
			4.64%	5.60%	8.63%	8.57%	9.55%	8.36%	8.14%	9.57%	8.20%	8.32%	9.36%	8.64%	97.57%	2.43%
Classified Salaries	2000	2,777,793.00	128,994.83	155,560.78	239,649.10	237,944.49	265,178.86	232,101.17	226,061.08	265,849.14	227,740.29	231,131.47	259,978.80	240,000.00	2,710,190.01	67,602.99
			1.92%	5.39%	6.29%	6.13%	6.48%	6.39%	6.39%	6.61%	6.45%	6.44%	6.63%	21.39%	86.50%	13.50%
Benefits	3000	4,767,978.00	91,500.68	257,086.94	299,734.41	292,349.95	308,915.19	304,878.74	304,618.43	314,954.91	307,433.82	306,932.21	315,990.50	1,020,000.00	4,124,395.78	643,582.22
			5.00%	5.00%	10.00%	15.00%	15.00%	10.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	90.00%	10.00%
Supplies	4000	961,431.00	48,071.55	48,071.55	96,143.10	144,214.65	144,214.65	96,143.10	48,071.55	48,071.55	48,071.55	48,071.55	48,071.55	48,071.55	865,287.90	96,143.10
			5.00%	5.00%	10.00%	15.00%	15.00%	10.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	90.00%	10.00%
Services/Other Operating	5000	1,555,550.00	77,777.50	77,777.50	155,555.00	233,332.50	233,332.50	155,555.00	77,777.50	77,777.50	77,777.50	77,777.50	77,777.50	77,777.50	1,399,995.00	155,555.00
Subtotal for SACS Reporting Object Codes 4000-5999		2,516,981.00	125,849.05	125,849.05	251,698.10	377,547.15	377,547.15	251,698.10	125,849.05	125,849.05	125,849.05	125,849.05	125,849.05	125,849.05	2,265,282.90	251,698.10
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Capital Outlay	6000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			5.00%	5.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	100.00%	0.00%
Transfers to ICOE	7142	82,134.00	4,107.00	4,107.00	7,392.00	7,392.00	7,392.00	7,392.00	7,392.00	7,392.00	7,392.00	7,392.00	7,392.00	7,392.00	82,134.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
External Transfers	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Interfund Costs	7350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	33.33%	0.00%	0.00%	0.00%	33.33%	0.00%	0.00%	0.00%	0.00%	33.33%	100.00%	0.00%
Interfund Transfers Out	7619	390,000.00	0.00	0.00	130,000.00	0.00	0.00	0.00	130,000.00	0.00	0.00	0.00	0.00	130,000.00	390,000.00	0.00
TOTAL DISBURSEMENTS		**20,028,080.00**	**461,593.84**	**1,268,267.13**	**1,687,774.93**	**1,703,442.38**	**1,753,015.51**	**1,565,880.13**	**1,561,124.60**	**1,516,895.29**	**1,444,088.85**	**1,446,949.45**	**1,532,998.06**	**2,323,241.05**	**18,265,271.22**	**1,762,808.78**
NET INCOME		**118,657.00**	**144,160.01**	**(662,521.28)**	**(57,516.17)**	**(122,639.65)**	**(587,126.31)**	**1,877,724.63**	**(346,530.90)**	**(349,452.39)**	**341,348.22**	**845,036.46**	**(194,774.25)**	**234,208.36**	**1,121,916.73**	**(1,003,259.73)**

	OBJ.	REVISED BUDGET	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL	ACCRUALS
ESTIMATES ONLY																
Cash On Hand July 1st	9110	5,294,958.95	**PRIOR YEAR ACTIVITY**													
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Revolving Cash	9130	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00
			50.00%	40.00%	5.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.00%	100.00%	0.00%
Accounts Receiveable	92XX	965,229.77	482,614.89	386,091.91	48,261.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,261.49	965,229.77	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			50.00%	40.00%	5.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.00%	100.00%	0.00%
Accounts Payable	95XX	(1,933,951.31)	(966,975.66)	(773,580.52)	(96,697.57)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(96,697.57)	(1,933,951.31)	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Health/Welfare Holding	9524	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Unemployment Holding	9525	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Workers' Comp Holding	9526	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
OPEB Retiree Benefits	9530	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Deferred Revenue	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PRIOR YEAR		(966,221.54)	**(484,360.77)**	**(387,488.62)**	**(48,436.08)**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(48,436.08)**	**(968,721.54)**	**2,500.00**
ENDING CASH			**4,954,758.19**	**3,904,748.29**	**3,798,796.05**	**3,676,156.40**	**3,089,030.09**	**4,966,754.72**	**4,620,223.82**	**4,270,771.43**	**4,612,119.65**	**5,457,156.11**	**5,262,381.86**	**5,448,154.14**		

Beginning Fund Balance July 1st	4,328,737.41
Change in Fund Balance	118,657.00
Unaudited Fund Balance June 30th	4,447,394.41

Estimated Cash @ 6/30/2019	5,448,154.14
Estimated Accounts Receivable @ 6/30/2019	759,549.05
Estimated Accounts Payable @ 6/30/2019	(1,762,808.78)
Estimated Other Assets/Stores @ 6/30/2019	0.00
Revolving Cash @ 6/30/2019	2,500.00
Estimated Ending Fund Balance @ 6/30/2019	4,447,394.41

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): 1,510

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	1,552	1,545		
Charter School				
Total ADA	**1,552**	**1,545**	**0.5%**	**Met**
Second Prior Year (2016-17)				
District Regular	1,542	1,552		
Charter School				
Total ADA	**1,542**	**1,552**	**N/A**	**Met**
First Prior Year (2017-18)				
District Regular	1,552	1,510		
Charter School		0		
Total ADA	**1,552**	**1,510**	**2.7%**	**Not Met**
Budget Year (2018-19)				
District Regular	1,510			
Charter School	0			
Total ADA	**1,510**			

1B. Comparison of District ADA to the Standard

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

1a. STANDARD NOT MET - Funded ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The Ditrict experienced an unexpected decline in enrollment in 2017-18. The District makes every effort to project as conservatively as possible, knowing that for revenue purposes, the State allows the larger of either a) prior or b) current year ADA. For that reason, HUSD always utilizes prior year ADA to project the worst-case scenario.

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): 1,510

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	1,586	1,585		
Charter School				
Total Enrollment	**1,586**	**1,585**	**0.1%**	**Met**
Second Prior Year (2016-17)				
District Regular	1,585	1,598		
Charter School				
Total Enrollment	**1,585**	**1,598**	**N/A**	**Met**
First Prior Year (2017-18)				
District Regular	1,598	1,554		
Charter School				
Total Enrollment	**1,598**	**1,554**	**2.8%**	**Not Met**
Budget Year (2018-19)				
District Regular	1,554			
Charter School				
Total Enrollment	**1,554**			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met)

The Ditrict experienced an unexpected decline in enrollment in 2017-18. The District makes every effort to project as conservatively as possible, knowing that for revenue purposes, the State allows the larger of either a) prior or b) current year ADA. For that reason, HUSD always utilizes prior year ADA to project the worst-case scenario.

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	1,542	1,585	
Charter School		0	
Total ADA/Enrollment	**1,542**	**1,585**	**97.3%**
Second Prior Year (2016-17)			
District Regular	1,552	1,598	
Charter School			
Total ADA/Enrollment	**1,552**	**1,598**	**97.1%**
First Prior Year (2017-18)			
District Regular	1,510	1,554	
Charter School	0		
Total ADA/Enrollment	**1,510**	**1,554**	**97.2%**
		Historical Average Ratio:	97.2%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**97.7%**

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	1,510	1,554		
Charter School	0			
Total ADA/Enrollment	**1,510**	**1,554**	**97.2%**	**Met**
1st Subsequent Year (2019-20)				
District Regular	1,510	1,554		
Charter School				
Total ADA/Enrollment	**1,510**	**1,554**	**97.2%**	**Met**
2nd Subsequent Year (2020-21)				
District Regular	1,510	1,554		
Charter School				
Total ADA/Enrollment	**1,510**	**1,554**	**97.2%**	**Met**

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or 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: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level? Yes

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)	16,464,446.00	16,978,726.00	17,421,460.00

Step 1 - Change in Population	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. ADA (Funded) (Form A, lines A6 and C4)	1,518.33	1,518.33	1,518.33	1,518.33
b. Prior Year ADA (Funded)		1,518.33	1,518.33	1,518.33
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a. Prior Year LCFF Funding	15,736,660.00	16,464,446.00	16,978,726.00
b1. COLA percentage (if district is at target)	3.70%	2.57%	2.67%
b2. COLA amount (proxy for purposes of this criterion)	582,256.42	423,136.26	453,331.98
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)	582,256.42	423,136.26	453,331.98
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	3.70%	2.57%	2.67%

Step 3 - Total Change in Population and Funding Level	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
(Step 1d plus Step 2f)	3.70%	2.57%	2.67%
LCFF Revenue Standard (Step 3, plus/minus 1%):	**2.70% to 4.70%**	**1.57% to 3.57%**	**1.67% to 3.67%**

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)	2,787,304.00	2,739,871.00	2,739,871.00	2,739,871.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	15,746,179.00	16,473,965.00	16,988,245.00	17,430,979.00
District's Projected Change in LCFF Revenue:		4.62%	3.12%	2.61%
LCFF Revenue Standard:		**2.70% to 4.70%**	**1.57% to 3.57%**	**1.67% to 3.67%**
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)	11,535,750.17	13,125,358.94	87.9%
Second Prior Year (2016-17)	12,789,747.83	14,430,338.66	88.6%
First Prior Year (2017-18)	13,238,442.00	15,234,838.50	86.9%
		Historical Average Ratio:	87.8%

	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):	**84.8% to 90.8%**	**84.8% to 90.8%**	**84.8% to 90.8%**

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)	13,713,045.00	15,538,376.00	88.3%	Met
1st Subsequent Year (2019-20)	14,021,815.00	15,914,443.00	88.1%	Met
2nd Subsequent Year (2020-21)	14,408,934.00	16,360,391.00	88.1%	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):	3.70%	2.57%	2.67%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-6.30% to 13.70%**	**-7.43% to 12.57%**	**-7.33% to 12.67%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.30% to 8.70%	-2.43% to 7.57%	-2.33% to 7.67%

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)	1,690,519.23		
Budget Year (2018-19)	1,539,027.00	-8.96%	Yes
1st Subsequent Year (2019-20)	1,539,027.00	0.00%	No
2nd Subsequent Year (2020-21)	1,539,027.00	0.00%	No

Explanation: (required if Yes)
The large drop is due to the removal of carryover funds (deferred revenues) in 2017-18.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2017-18)	2,149,718.00		
Budget Year (2018-19)	1,531,356.00	-28.76%	Yes
1st Subsequent Year (2019-20)	1,277,700.00	-16.56%	Yes
2nd Subsequent Year (2020-21)	1,277,700.00	0.00%	No

Explanation: (required if Yes)
The large drop is due to the removal of one-time funds (CTEIG, Ed Effectiveness, Prop 39 Energy Efficiency Grant, College Readiness Block Grant) in 2017-18. The drop in 2019-20 Revenues is due to the loss of one-time Mandated Cost Reimbursement funds in 2018-19.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2017-18)	724,052.69		
Budget Year (2018-19)	611,908.00	-15.49%	Yes
1st Subsequent Year (2019-20)	619,778.00	1.29%	No
2nd Subsequent Year (2020-21)	626,687.00	1.11%	No

Explanation: (required if Yes)
The drop in 2018-19 funds is due to the loss of one-time local grants.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2017-18)	1,442,870.57		
Budget Year (2018-19)	961,431.00	-33.37%	Yes
1st Subsequent Year (2019-20)	899,930.00	-6.40%	Yes
2nd Subsequent Year (2020-21)	858,978.00	-4.55%	Yes

Explanation: (required if Yes)
The large variance in 2018-19 is due to the inclusion of one-time and carryover dollars. In the 1st and 2nd subsequent years, cuts will need to be made to Restricted accounts (supplemental expenses) due to diminishing budgets.

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

First Prior Year (2017-18)	1,902,442.39		
Budget Year (2018-19)	1,555,550.00	-18.23%	Yes
1st Subsequent Year (2019-20)	1,523,157.00	-2.08%	No
2nd Subsequent Year (2020-21)	1,500,135.00	-1.51%	No

Explanation: (required if Yes)
The large variance in 2018-19 is due to the inclusion of one-time and carryover dollars.

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)	4,564,289.92		
Budget Year (2018-19)	3,682,291.00	-19.32%	Not Met
1st Subsequent Year (2019-20)	3,436,505.00	-6.67%	Met
2nd Subsequent Year (2020-21)	3,443,414.00	0.20%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2017-18)	3,345,312.96		
Budget Year (2018-19)	2,516,981.00	-24.76%	Not Met
1st Subsequent Year (2019-20)	2,423,087.00	-3.73%	Met
2nd Subsequent Year (2020-21)	2,359,113.00	-2.64%	Met

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

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

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

Explanation: Federal Revenue (linked from 6B if NOT met)
The large drop is due to the removal of carryover funds (deferred revenues) in 2017-18.

Explanation: Other State Revenue (linked from 6B if NOT met)
The large drop is due to the removal of one-time funds (CTEIG, Ed Effectiveness, Prop 39 Energy Efficiency Grant, College Readiness Block Grant) in 2017-18. The drop in 2019-20 Revenues is due to the loss of one-time Mandated Cost Reimbursement funds in 2018-19.

Explanation: Other Local Revenue (linked from 6B if NOT met)
The drop in 2018-19 funds is due to the loss of one-time local grants.

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

Explanation: Books and Supplies (linked from 6B if NOT met)
The large variance in 2018-19 is due to the inclusion of one-time and carryover dollars. In the 1st and 2nd subsequent years, cuts will need to be made to Restricted accounts (supplemental expenses) due to diminishing budgets.

Explanation: **Services and Other Exps** (linked from 6B if NOT met)
The large variance in 2018-19 is due to the inclusion of one-time and carryover dollars.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

7A. District's School Facility Program Funding

Indicate which School Facility Program funding applies:

Proposition 51 Only

Proposition 51 and All Other School Facility Programs

All Other School Facility Programs Only

Funding Selection: All Other School Facility Programs Only

7B. Calculating the District's Required Minimum Contribution

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

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

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

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

2. Proposition 51 Required Minimum Contribution

		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	20,028,080.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	20,028,080.00	600,842.40	542,466.00	N/A

3. All Other School Facility Programs Required Minimum Contribution

		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
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	20,028,080.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	20,028,080.00	600,842.40	502,310.33	502,310.33

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%
400,561.60	502,310.33

Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
542,466.00	Met

e. OMMA/RMA Contribution

¹ Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution: 502,310.33

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)	4,528,318.57	4,797,309.92	4,326,237.42
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	4,528,318.57	4,797,309.92	4,326,237.42
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	17,005,696.07	19,265,903.38	20,997,416.96
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)	17,005,696.07	19,265,903.38	20,997,416.96
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	26.6%	24.9%	20.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**8.9%**	**8.3%**	**6.9%**

[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)	1,412,083.73	13,185,358.94	N/A	Met
Second Prior Year (2016-17)	268,991.35	14,690,338.66	N/A	Met
First Prior Year (2017-18)	(471,072.50)	15,494,838.50	3.0%	Met
Budget Year (2018-19) (Information only)	118,657.00	15,798,376.00		

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): 1,518

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)	2,873,512.42	3,118,734.84	N/A	Met
Second Prior Year (2016-17)	3,990,963.34	4,530,818.57	N/A	Met
First Prior Year (2017-18)	4,412,759.06	4,799,809.92	N/A	Met
Budget Year (2018-19) (Information only)	4,328,737.42			

[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.)	1,510	1,510	1,510
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? No
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	0.00	0.00

10B. Calculating the District's Reserve Standard

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

		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	20,028,080.00	20,412,017.00	20,864,874.00
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	20,028,080.00	20,412,017.00	20,864,874.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	600,842.40	612,360.51	625,946.22
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)**	**600,842.40**	**612,360.51**	**625,946.22**

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)	4,444,894.42	4,448,108.42	4,448,108.42
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	4,444,894.42	4,448,108.42	4,448,108.42
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	22.19%	21.79%	21.32%
District's Reserve Standard (Section 10B, Line 7):	**600,842.40**	**612,360.51**	**625,946.22**
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)	(1,336,569.00)			
Budget Year (2018-19)	(1,144,355.00)	(192,214.00)	-14.4%	Not Met
1st Subsequent Year (2019-20)	(1,144,355.00)	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	(1,144,355.00)	0.00	0.0%	Met
1b. **Transfers In, 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
1c. **Transfers Out, General Fund ***				
First Prior Year (2017-18)	396,323.00			
Budget Year (2018-19)	390,000.00	(6,323.00)	-1.6%	Met
1st Subsequent Year (2019-20)	390,000.00	0.00	0.0%	Met
2nd Subsequent Year (2020-21)	390,000.00	0.00	0.0%	Met

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

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The District's Maintenance Account had significant one-time expenditures in 2017-18 causing projected decreases to that account's contribution. In addition, the Special Education Account will see a significant drop in contribution as there has beereduction in staff.

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	3		GF UR Funds	204,834
Certificates of Participation	23		GF UR and Restricted Funds, Capital Facilities	4,557,776
General Obligation Bonds	22		Bond Redemption Funds	7,711,085
Supp Early Retirement Program	1		GF UR Funds	18,995
State School Building Loans				
Compensated Absences	1		GF, Ad Ed, and Cafeteria Funds	4,355
Other Long-term Commitments (do not include OPEB):				
TOTAL:				12,497,045

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	18,409	2,315	2,315	2,315
Certificates of Participation	407,630	405,998	398,698	401,198
General Obligation Bonds	423,493	428,838	448,988	458,151
Supp Early Retirement Program	18,995	18,995	0	0
State School Building Loans	0	0	0	0
Compensated Absences	114,355	110,000	110,000	110,000
Other Long-term Commitments (continued):				
Total Annual Payments:	982,882	966,146	960,001	971,664
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? — No
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Current OPEB recipents include certfificated staff that retired with the standard District obligation (a maximum of $3,600 District contribution toward annual premiums for a max of the sooner of two years or the retiree reaches age 65), classified and certifcated early retirement incentive recipients (a maximum District contirbution of the District's current h/w cap, or approximately $9,000, for a max of the sooner of five years or the retiree reaches age 65), and one retired board member who receives full family insurance benefits until age 65 (currently valued at approx $20,000 per year).

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

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

Self-Insurance Fund	Governmental Fund
0	0

4. OPEB Liabilities

a. Total OPEB liability	890,427.00
b. OPEB plan(s) fiduciary net position (if applicable)	890,427.00
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	Jul 01, 2014

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	77,633.00	77,633.00	77,633.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	99,651.00	99,651.00	99,651.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	99,651.00	99,651.00	99,651.00
d. Number of retirees receiving OPEB benefits	6	6	6

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

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

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

   No

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

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

4. Self-Insurance Contributions

	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	95.0	95.0	95.0	95.0

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: May 21, 2018

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? Yes
If Yes, date of Superintendent and CBO certification: May 07, 2018

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: May 21, 2018

4. Period covered by the agreement: Begin Date: Jul 01, 2017 End Date: Jun 30, 2019

5. Salary settlement:

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement	470,786	0	0
% change in salary schedule from prior year	5.0%		
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	94,157

		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
7.	Amount included for any tentative salary schedule increases	470,786	0	0

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?	Yes	Yes	Yes
2.	Total cost of H&W benefits	930,000	959,126	987,899
3.	Percent of H&W cost paid by employer	80.0%	80.0%	80.0%
4.	Percent projected change in H&W cost over prior year	3.0%	3.0%	3.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?		No		
	If Yes, amount of new costs included in the budget and MYPs			
	If Yes, explain the nature of the new costs:			

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?	Yes	Yes	Yes
2.	Cost of step & column adjustments	120,745	122,453	124,000
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of classified (non-management) FTE positions	77.0	77.0	77.0	77.0

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

The District has a tentative agreement settling all contract negotiations for the 2017-18 and 2018-19 school years with this bargaining unit that will be publicly disclosed on 6/25/18.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 26,390

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
7. Amount included for any tentative salary schedule increases	131,950	0	0

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?	Yes	Yes	Yes
2. Total cost of H&W benefits	364,340	375,269	386,527
3. Percent of H&W cost paid by employer	90.0%	90.0%	90.0%
4. Percent projected change in H&W cost over prior year	3.0%	3.0%	3.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? No

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

If Yes, explain the nature of the new costs:

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?	Yes	Yes	Yes
2. Cost of step & column adjustments	26,390	27,000	27,500
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of management, supervisor, and confidential FTE positions	16.0	16.0	16.0	16.0

Management/Supervisor/Confidential
Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

If Yes, complete question 2.

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

Salary negotiations are unsettled for 2017-18 and 2018-19.

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)?	No	No	No
Total cost of salary settlement	0	0	0
% change in salary schedule from prior year (may enter text, such as "Reopener")	0.0%	0.0%	0.0%

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits 17,418

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
4. Amount included for any tentative salary schedule increases	0	0	0

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?	Yes	Yes	Yes
2. Total cost of H&W benefits	166,634	171,633	176,782
3. Percent of H&W cost paid by employer	80.0%	80.0%	80.0%
4. Percent projected change in H&W cost over prior year	3.0%	3.0%	3.0%

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?	Yes	Yes	Yes
2. Cost of step and column adjustments	17,418	17,418	17,418
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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?	Yes	Yes	Yes
2. Total cost of other benefits	15,300	15,300	15,300
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?	Yes
2. Approval date for adoption of the LCAP or approval of an update to the LCAP.	Jul 02, 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)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	Yes
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

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					0.00	396,323.00		
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	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					396,323.00	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	396,323.00	396,323.00	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					0.00	390,000.00		
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 OUTLA\								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					390,000.00	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	390,000.00	390,000.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	70,395.00	40,395.00	-42.6%
3) Other State Revenue		8300-8599	185,189.00	185,189.00	0.0%
4) Other Local Revenue		8600-8799	135.00	0.00	-100.0%
5) TOTAL, REVENUES			255,719.00	225,584.00	-11.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	119,017.00	105,628.00	-11.2%
2) Classified Salaries		2000-2999	50,614.00	47,528.00	-6.1%
3) Employee Benefits		3000-3999	57,381.00	54,617.00	-4.8%
4) Books and Supplies		4000-4999	35,512.00	9,811.00	-72.4%
5) Services and Other Operating Expenditures		5000-5999	10,030.56	8,000.00	-20.2%
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			272,554.56	225,584.00	-17.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,835.56)	0.00	-100.0%
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)			(16,835.56)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,990.65	44,155.09	-27.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,990.65	44,155.09	-27.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,990.65	44,155.09	-27.6%
2) Ending Balance, June 30 (E + F1e)			44,155.09	44,155.09	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	44,155.09	44,155.09	0.0%
Adult Ed Programs	0000	9780		*44,155.09*	
Adult Ed Programs	0000	9780	*44,155.09*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
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%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	70,395.00	40,395.00	-42.6%
TOTAL, FEDERAL REVENUE			70,395.00	40,395.00	-42.6%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Block Grant Program	6391	8590	176,460.00	176,460.00	0.0%
All Other State Revenue	All Other	8590	8,729.00	8,729.00	0.0%
TOTAL, OTHER STATE REVENUE			185,189.00	185,189.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	135.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			135.00	0.00	-100.0%
TOTAL, REVENUES			255,719.00	225,584.00	-11.8%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	119,017.00	105,628.00	-11.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			119,017.00	105,628.00	-11.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	50,614.00	47,528.00	-6.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			50,614.00	47,528.00	-6.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	25,903.00	25,928.00	0.1%
PERS		3201-3202	7,861.00	8,586.00	9.2%
OASDI/Medicare/Alternative		3301-3302	5,597.00	5,105.00	-8.8%
Health and Welfare Benefits		3401-3402	13,386.00	10,601.00	-20.8%
Unemployment Insurance		3501-3502	86.00	81.00	-5.8%
Workers' Compensation		3601-3602	2,595.00	2,726.00	5.0%
OPEB, Allocated		3701-3702	1,953.00	1,590.00	-18.6%
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			57,381.00	54,617.00	-4.8%
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	35,512.00	9,811.00	-72.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			35,512.00	9,811.00	-72.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	10,030.56	8,000.00	-20.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,030.56	8,000.00	-20.2%
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%
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)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			272,554.56	225,584.00	-17.2%

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					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	70,395.00	40,395.00	-42.6%
3) Other State Revenue		8300-8599	185,189.00	185,189.00	0.0%
4) Other Local Revenue		8600-8799	135.00	0.00	-100.0%
5) TOTAL, REVENUES			255,719.00	225,584.00	-11.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		187,154.00	147,835.00	-21.0%
2) Instruction - Related Services	2000-2999		85,400.56	77,749.00	-9.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			272,554.56	225,584.00	-17.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(16,835.56)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,835.56)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,990.65	44,155.09	-27.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,990.65	44,155.09	-27.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,990.65	44,155.09	-27.6%
2) Ending Balance, June 30 (E + F1e)			44,155.09	44,155.09	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	44,155.09	44,155.09	0.0%
Adult Ed Programs	0000	9780		*44,155.09*	
Adult Ed Programs	0000	9780	*44,155.09*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	834,400.00	845,000.00	1.3%
3) Other State Revenue		8300-8599	64,365.00	65,000.00	1.0%
4) Other Local Revenue		8600-8799	18,300.00	20,500.00	12.0%
5) TOTAL, REVENUES			917,065.00	930,500.00	1.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	284,108.00	320,286.00	12.7%
3) Employee Benefits		3000-3999	119,638.00	128,319.00	7.3%
4) Books and Supplies		4000-4999	553,605.00	526,163.00	-5.0%
5) Services and Other Operating Expenditures		5000-5999	34,195.00	11,850.00	-65.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			991,546.00	986,618.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(74,481.00)	(56,118.00)	-24.7%
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)			(74,481.00)	(56,118.00)	-24.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	157,879.65	83,398.65	-47.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			157,879.65	83,398.65	-47.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			157,879.65	83,398.65	-47.2%
2) Ending Balance, June 30 (E + F1e)			83,398.65	27,280.65	-67.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	83,398.65	27,280.65	-67.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	834,400.00	845,000.00	1.3%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			834,400.00	845,000.00	1.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	64,365.00	65,000.00	1.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			64,365.00	65,000.00	1.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	800.00	500.00	-37.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	17,500.00	20,000.00	14.3%
TOTAL, OTHER LOCAL REVENUE			18,300.00	20,500.00	12.0%
TOTAL, REVENUES			917,065.00	930,500.00	1.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	224,139.00	260,316.00	16.1%
Classified Supervisors' and Administrators' Salaries		2300	59,969.00	59,970.00	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			284,108.00	320,286.00	12.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	44,045.00	56,207.00	27.6%
OASDI/Medicare/Alternative		3301-3302	21,734.00	24,350.00	12.0%
Health and Welfare Benefits		3401-3402	44,620.00	39,381.00	-11.7%
Unemployment Insurance		3501-3502	143.00	160.00	11.9%
Workers' Compensation		3601-3602	4,347.00	5,693.00	31.0%
OPEB, Allocated		3701-3702	4,749.00	2,528.00	-46.8%
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			119,638.00	128,319.00	7.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	41,927.00	40,000.00	-4.6%
Noncapitalized Equipment		4400	1,078.00	0.00	-100.0%
Food		4700	510,600.00	486,163.00	-4.8%
TOTAL, BOOKS AND SUPPLIES			553,605.00	526,163.00	-5.0%

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	250.00	250.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,395.00	3,250.00	-83.2%
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	13,700.00	7,500.00	-45.3%
Communications		5900	850.00	850.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,195.00	11,850.00	-65.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			991,546.00	986,618.00	-0.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	834,400.00	845,000.00	1.3%
3) Other State Revenue		8300-8599	64,365.00	65,000.00	1.0%
4) Other Local Revenue		8600-8799	18,300.00	20,500.00	12.0%
5) TOTAL, REVENUES			917,065.00	930,500.00	1.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		991,546.00	986,618.00	-0.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			991,546.00	986,618.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(74,481.00)	(56,118.00)	-24.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(74,481.00)	(56,118.00)	-24.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	157,879.65	83,398.65	-47.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			157,879.65	83,398.65	-47.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			157,879.65	83,398.65	-47.2%
2) Ending Balance, June 30 (E + F1e)			83,398.65	27,280.65	-67.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	83,398.65	27,280.65	-67.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	83,398.65	27,280.65
Total, Restricted Balance		83,398.65	27,280.65

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	0.00	-100.0%
5) TOTAL, REVENUES			1,500.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,300.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,622,650.34	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	24,809.16	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,659,759.50	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,658,259.50)	0.00	-100.0%
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)			(1,658,259.50)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,658,259.50	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,658,259.50	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,658,259.50	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	0.00	-100.0%
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			1,500.00	0.00	-100.0%
TOTAL, REVENUES			1,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	12,300.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,300.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	62,825.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,559,825.34	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,622,650.34	0.00	-100.0%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	24,809.16	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			24,809.16	0.00	-100.0%
TOTAL, EXPENDITURES			1,659,759.50	0.00	-100.0%

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%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	0.00	-100.0%
5) TOTAL, REVENUES			1,500.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,634,950.34	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	24,809.16	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,659,759.50	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,658,259.50)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,658,259.50)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,658,259.50	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,658,259.50	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,658,259.50	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,590.00	0.00	-100.0%
5) TOTAL, REVENUES			2,590.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,090.00	0.00	-100.0%
6) Capital Outlay		6000-6999	203,284.89	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			221,374.89	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(218,784.89)	0.00	-100.0%
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)			(218,784.89)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	218,784.89	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			218,784.89	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			218,784.89	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,090.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,590.00	0.00	-100.0%
TOTAL, REVENUES			2,590.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,090.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,090.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	203,284.89	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			203,284.89	0.00	-100.0%
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			221,374.89	0.00	-100.0%

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	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,590.00	0.00	-100.0%
5) TOTAL, REVENUES			2,590.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		221,374.89	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			221,374.89	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(218,784.89)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(218,784.89)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	218,784.89	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			218,784.89	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			218,784.89	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,800.00	2,800.00	0.0%
4) Other Local Revenue		8600-8799	420,693.00	426,038.00	1.3%
5) TOTAL, REVENUES			423,493.00	428,838.00	1.3%
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	423,493.00	428,838.00	1.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			423,493.00	428,838.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	103,942.00	103,942.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,942.00	103,942.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,942.00	103,942.00	0.0%
2) Ending Balance, June 30 (E + F1e)			103,942.00	103,942.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	103,942.00	103,942.00	0.0%
Bond Debt Service	0000	9780		*103,942.00*	
Bond Debt Service	0000	9780	*103,942.00*		
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	103,942.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			103,942.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			103,942.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	2,800.00	2,800.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,800.00	2,800.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	385,000.00	390,000.00	1.3%
Unsecured Roll		8612	33,500.00	33,500.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	2,193.00	2,538.00	15.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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			420,693.00	426,038.00	1.3%
TOTAL, REVENUES			423,493.00	428,838.00	1.3%

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	165,000.00	175,000.00	6.1%
Bond Interest and Other Service Charges		7434	258,493.00	253,838.00	-1.8%
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)			423,493.00	428,838.00	1.3%
TOTAL, EXPENDITURES			423,493.00	428,838.00	1.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,800.00	2,800.00	0.0%
4) Other Local Revenue		8600-8799	420,693.00	426,038.00	1.3%
5) TOTAL, REVENUES			423,493.00	428,838.00	1.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	423,493.00	428,838.00	1.3%
10) TOTAL, EXPENDITURES			423,493.00	428,838.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	103,942.00	103,942.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			103,942.00	103,942.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			103,942.00	103,942.00	0.0%
2) Ending Balance, June 30 (E + F1e)			103,942.00	103,942.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	103,942.00	103,942.00	0.0%
Bond Debt Service	0000	9780		*103,942.00*	
Bond Debt Service	0000	9780	*103,942.00*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	52,088.00	49,540.00	-4.9%
5) TOTAL, REVENUES			52,088.00	49,540.00	-4.9%
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	409,944.00	408,314.00	-0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			409,944.00	408,314.00	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(357,856.00)	(358,774.00)	0.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	396,323.00	390,000.00	-1.6%
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			396,323.00	390,000.00	-1.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			38,467.00	31,226.00	-18.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	249,687.20	288,154.20	15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			249,687.20	288,154.20	15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			249,687.20	288,154.20	15.4%
2) Ending Balance, June 30 (E + F1e)			288,154.20	319,380.20	10.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	288,154.20	319,380.20	10.8%
Debt Service Payments	0000	9780		*319,380.20*	
Debt Service Payments	0000	9780	*288,154.20*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	900.00	400.00	-55.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	51,188.00	49,140.00	-4.0%
TOTAL, OTHER LOCAL REVENUE			52,088.00	49,540.00	-4.9%
TOTAL, REVENUES			52,088.00	49,540.00	-4.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	175,127.00	168,496.00	-3.8%
Other Debt Service - Principal		7439	234,817.00	239,818.00	2.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			409,944.00	408,314.00	-0.4%
TOTAL, EXPENDITURES			409,944.00	408,314.00	-0.4%

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	396,323.00	390,000.00	-1.6%
(a) TOTAL, INTERFUND TRANSFERS IN			396,323.00	390,000.00	-1.6%
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 Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
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)			396,323.00	390,000.00	-1.6%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	52,088.00	49,540.00	-4.9%
5) TOTAL, REVENUES			52,088.00	49,540.00	-4.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	409,944.00	408,314.00	-0.4%
10) TOTAL, EXPENDITURES			409,944.00	408,314.00	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(357,856.00)	(358,774.00)	0.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	396,323.00	390,000.00	-1.6%
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			396,323.00	390,000.00	-1.6%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			38,467.00	31,226.00	-18.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	249,687.20	288,154.20	15.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			249,687.20	288,154.20	15.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			249,687.20	288,154.20	15.4%
2) Ending Balance, June 30 (E + F1e)			288,154.20	319,380.20	10.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	288,154.20	319,380.20	10.8%
Debt Service Payments	0000	9780		*319,380.20*	
Debt Service Payments	0000	9780	*288,154.20*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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July 1 Budget
2018-19 Budget
Technical Review Checks

Holtville Unified **Imperial 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.

SACS2018 Financial Reporting Software - 2018.1.0
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July 1 Budget
2017-18 Estimated Actuals
Technical Review Checks

Holtville Unified **Imperial County**

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

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IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.