

Denair Unified School District

2018-2019 Proposed Budget Report



*Where students are family
and learning comes to life!*

3460 Lester Road
Denair CA, 95316

Financial Reports for Board Presentation and Public Hearing
June 14, 2018

Full Report Submitted to the Board of Trustees for Adoption
June 28, 2018

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Denair Unified School District
2018-2019 Proposed Budget Report and Multiyear Fiscal Projection

Public Hearing – June 14, 2018

Adoption – June 28, 2018

Local Educational Agencies are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget summarizes the cost to provide necessary resources to support the Denair Unified School District's Strategic Plan and Local Control Accountability Plan. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the proposed budget occurs before the State has enacted its budget, and before actual expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented no less than 45 days after the Enacted State Budget.

Governor's Revised State Budget Proposal "May Revision"

Governor Brown's May Revision confirms that General Fund revenue assumptions have increased substantially since the release of the Governor's January budget. The administration attributes these gains primarily to short-term personal and corporate income gains stemming from the 2017 stock market rally and the federal tax cut enacted last December.

Because of the strong revenues from January to May, the May Revision maintains full funding of the Local Control Funding Formula (LCFF) and the Rainy Day Budget Reserve (Prop. 2, 2014). As with the January proposed budget, the Governor warns that California will soon face an economic downturn, noting that California's economic recovery has lasted four years longer than average and that "now is a time to save; not a time to make pricey new promises we can't keep." Accordingly, the Governor stated that most of the revenue increases that have materialized since January will be invested in one-time expenditures and paying down debts and liabilities.

Fiscal prudence is in order as uncertainty exists surrounding several significant administration proposals and assumptions for the 2018-19 budget:

- The proposed \$2.042 billion in one-time discretionary funding will be the budget balancer used to address legislative priorities. LEAs that budget these funds in their 2018-19 multiyear projections need to ensure that the spending plan is flexible, scalable and adjustable. It is not advised to balance the 2018-19 budget using one-time funds.
- While the governor's May Revision continues to project a slight increase in current year ADA (0.01%), the K-14 (Prop. 98) guarantee may be subject to a reduction of approximately \$230 million in January, based on actual declining attendance data reported by the CDE at P-1.
- The possible negative impacts of the federal budget on California's budget are uncertain, as the economic and revenue forecasts used to build the Governor's budget do not consider the federal tax changes enacted last December.
- Beginning in 2019-20, LCFF growth estimates will be limited to discretionary COLA adjustments.

Cost of Living Adjustment (COLA): An increase of \$10.6 million in Prop. 98 spending in selected categorical programs from 2018-19 to reflect a change in the cost-of-living factor from 2.51% at the Governor's Budget to 2.71% at the May Revision.

Local Control Funding Formula: The May Revision increases Local Control Funding Formula (LCFF) funding to \$3.16 billion – an additional \$320 million above the January budget. This increase funds the 2.71% COLA, fully funds the original formula targets for all districts and augments the formula by another \$166 million.

The Department of Finance (DOF) released the following updates to the estimated gap factors and COLA percentages:

	Estimate 2017-18	Estimate 2018-19	Estimate 2019-20	Estimate 2020-21
Annual COLA	1.56%	3.00%	2.57%	2.67%
LCFF Gap Funding Percentage	45.17%	100%	-	-

Supplemental and Concentration Grants: Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by LEAs’ unduplicated count of pupils who are eligible for free and reduced price meals, and/or who are classified as English Learners, or as Foster Youth.

The Superintendent of Public Instruction will annually compute the percentage of unduplicated count using the criteria above, utilizing data reported through the California Longitudinal Pupil Achievement Data System (CALPADS). A pupil who is identified in more than one category will only be counted once in determining the unduplicated pupil count. This data is subject to annual review and validation by the county office of education and is subject to audit under the State audit guidelines.

One-Time Discretionary Funding: An additional \$286 million, providing a total of \$2.042 billion in one-time discretionary funding (\$344 per ADA) for school districts, charter schools and county offices of education.

Fiscal Transparency: The May Revision expands upon the Governor’s January budget proposal for a budget summary aligning school district expenditures to LCAP strategies to specify that it is parent-friendly, includes specific information on how supplemental grants are used to increase and improve services for high-need students, and contains graphical representation of information. These May revision changes, paired with the Community Engagement Initiative and the Governor’s budget proposal to make the Dashboard more user-friendly, are intended to improve the ability of parents and community members to be partners in the LCAP decision-making process.

Reserves: County offices continue to reinforce the need for reserves over the minimum reserve requirements.

The experience of the most recent recession has clearly demonstrated the minimum levels are not sufficient to protect educational programs from sever disruption in an economic downturn. The typical 3% to 5% reserve minimum represents less than two weeks of payroll for many districts, Denair included.

- The Government Finance Officers Association recommends reserves equal to two months of average general fund operating expenditures, or about 17%.
- The Fiscal Crisis and Management Assistance Team emphasize the need to assess not only fund balance but also actual cash on hand.

Summary: All above information is current projections as of the Governor’s May Revision 2018. Changes are likely to occur prior to finalization and adoption of the 2018-19 budget. It is imperative to stay well-informed, consider the impact of proposed and potential changes, both fiscal and programmatic, and adapt accordingly.

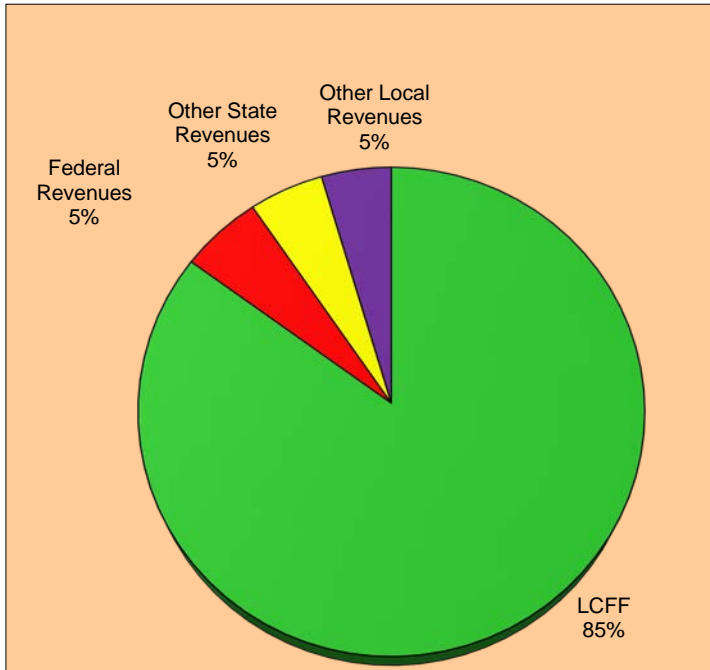
2018-2019 DUSD Primary Budget Components

- ❖ Average Daily Attendance (ADA)
 - Estimated ADA is at 1,225 District-wide:
 - DMS & DHS – 463
 - DECA – 545
 - DCA – 217
 - Estimate an increase of approximately 16 ADA from 2017-2018.
- ❖ The District’s estimated unduplicated pupil percentage for supplemental & concentration funding is estimated to be 65.53%. The percentage will be revised based on final data.
- ❖ Lottery revenue is estimated to be \$146 per ADA for unrestricted purposes and \$48 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$31.16 for TK-8 ADA, and \$59.83 for 9-12 ADA at non-charter schools and \$16.33 for TK-8 ADA, and \$45.23 for 9-12 ADA at charter schools.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The District receives funding for its general operations from various sources. A breakdown of the major funding sources is illustrated below:

Description	Amount
Local Control Funding Formula	\$12,470,361
Federal Revenues	\$792,971
Other State Revenues	\$721,414
Other Local Revenues	\$674,522
TOTAL	\$14,659,268



Education Protection Account

Illustrated below is how the District’s EPA funds are appropriated for the 2018-19 school year. Amounts will be revised throughout the year based on information received from the State.

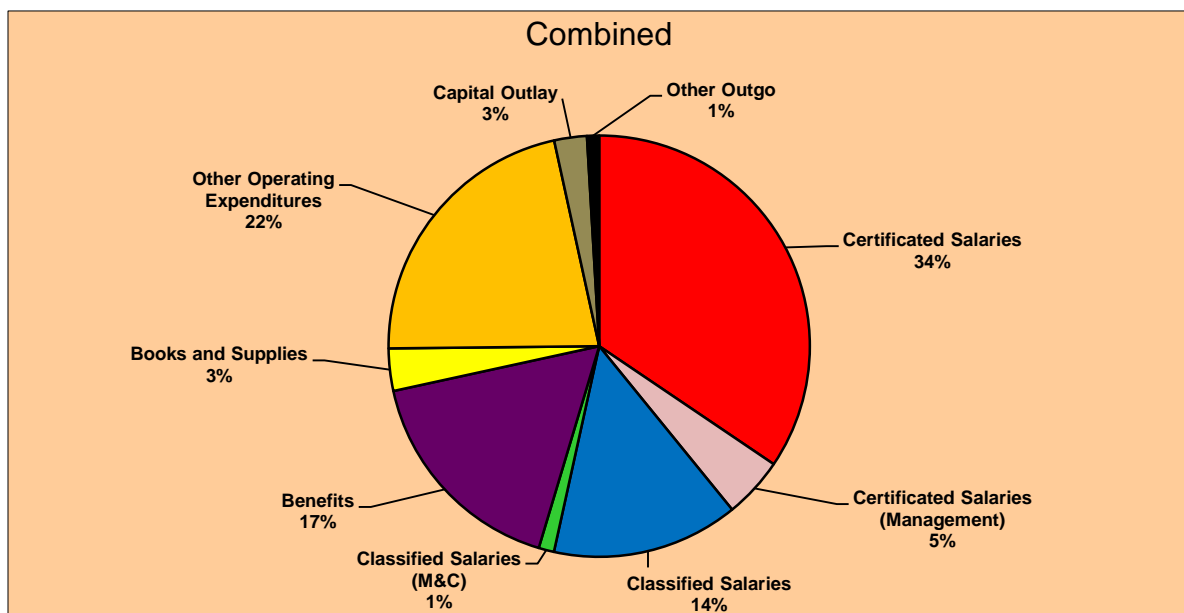
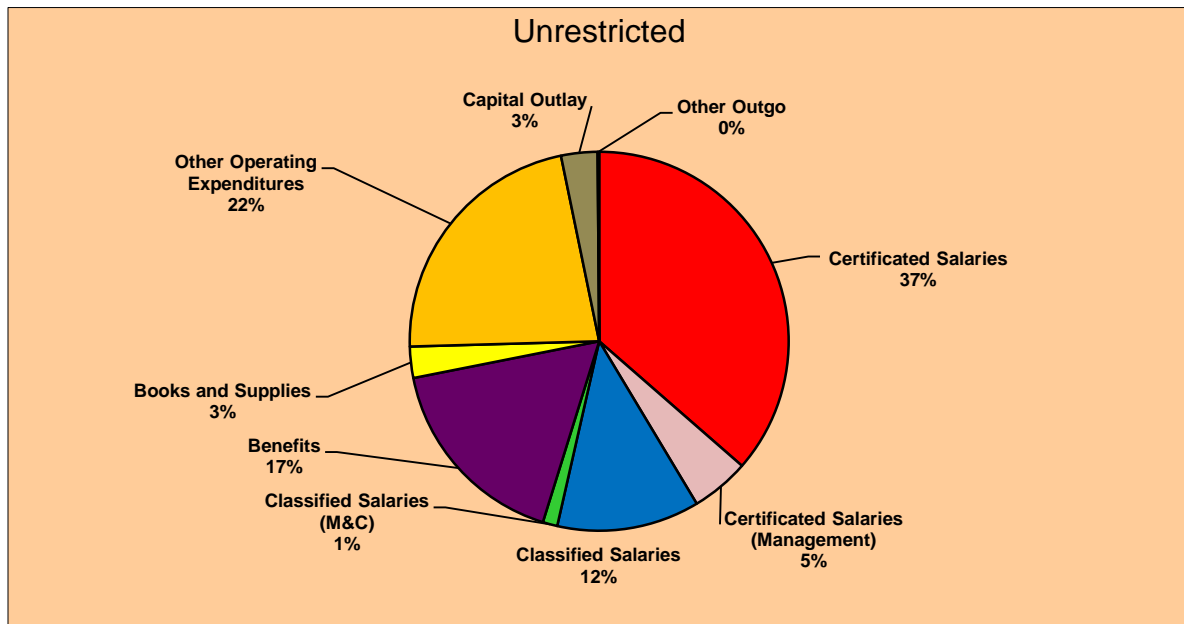
Education Protection Account (EPA) Budget				
<i>Fiscal Year Ending June 30, 2019</i>				
	Denair Unified School District	Denair Elementary Charter Academy	Denair Charter Academy	Total
BUDGETED REVENUES:				
<i>General Purpose Funds</i>	\$5,017,730	\$5,155,809	\$2,296,822	\$12,306,267
<i>EPA Factor</i>	13%	2%	14%	9%
<i>Estimated EPA Funds</i>	\$628,878	\$109,000	\$313,762	\$1,051,640
BUDGETED EXPENDITURES:				
<i>Certificated Instructional Salaries</i>	\$465,912	\$78,019	\$234,841	\$778,772
<i>Certificated Instructional Benefits</i>	\$132,043	\$21,354	\$62,956	\$216,343
	\$597,955	\$99,373	\$297,797	\$995,125

Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, the largest part of expenditures are salaries and benefits that comprise of approximately 72% of the District’s unrestricted budget, and approximately 71% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$4,342,550	\$5,094,383
Certificated Salaries (Management)	\$593,638	\$690,006
Classified Salaries	\$1,450,686	\$2,117,322
Classified Salaries (Management & Confidential)	\$148,582	\$174,857
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$2,037,112	\$2,505,770
Books and Supplies	\$318,068	\$479,949
Other Operating Expenditures	\$2,648,256	\$3,213,081
Capital Outlay	\$370,000	\$370,000
Other Outgo	-\$15,960	\$137,365
TOTAL	\$11,892,932	\$14,782,733

Following is a graphical description of expenditures by percentage:



Contributions to/from Restricted Programs & Transfers Out

The budget includes the following transfers of unrestricted resources to restricted programs to cover restricted program expenditures in excess of revenue:

Description	Proposed Budget
Special Education	761,343
Restricted Maintenance Account	431,205
TOTAL CONTRIBUTIONS	1,192,548

General Fund Summary

The District’s 2018-19 General Fund projects a total unrestricted deficit of \$180,657 due to spending one-time revenue carryovers from 2017-18 and an ending fund balance of \$2,675,617 (\$2,242,575 for unrestricted activity). The components of the District’s fund balance are as follows: revolving cash - \$3,900, restricted programs - \$433,042, one-time set-aside assignments - \$1,768,379, economic uncertainty - \$446,000, and unassigned / unappropriated of \$24,296.

Cash Flow

The District is anticipating having positive monthly cash balances throughout the 2018-19 school year.

Fund Summaries

As illustrated below, all Funds are anticipated to have a positive ending fund balance at June 30, 2019.

FUND	2017-18	Est. Net Change	2018-19
GENERAL (UNRESTRICTED & RESTRICTED)	\$2,856,274	(\$180,657)	\$2,675,617
CHILD DEVELOPMENT FUND	\$32,616	\$0	\$32,616
CAFETERIA	\$88,634	\$0	\$88,634
BOND INTEREST FUND	\$950,323	(\$75,700)	\$874,623
DEBT SERVICE FUND	\$144,597	(\$144,597)	\$0
TOTAL	\$4,072,444	(\$400,954)	\$3,671,490

Multiyear Projection

General Planning Factors Released by the Department of Finance (DOF):

	2018-19	2019-20	2020-21
Annual COLA	3.00%	2.57%	2.67%
LCFF Gap Funding Percentage	100.00%	-	-
STRS Employer Rates	16.28%	18.13%	19.10%
PERS Employer Rates	18.062%	20.8%	23.5%
Lottery – unrestricted per ADA	\$146	\$146	\$146
Lottery – Prop. 20 per ADA	\$48	\$48	\$48
Mandated Cost per ADA / One Time Allocations	\$344	-	-
Mandate Block Grant for Districts – K-8 per ADA	\$31.16	\$31.16	\$31.16
Mandate Block Grant for Districts – 9-12 per ADA	\$59.83	\$59.83	\$59.83
Mandate Block Grant for Charters – K-8 per ADA	\$16.33	\$16.33	\$16.33
Mandate Block Grant for Charters – 9-12 per ADA	\$45.23	\$45.23	\$45.23
State Preschool Part-Day Daily Reimbursement Rate	\$29.90	\$29.90	\$29.90
State Preschool Full-Day Daily Reimbursement Rate	\$48.28	\$48.28	\$48.28
General Child Care Daily Reimbursement Rate	\$47.98	\$47.98	\$47.98
Routine Restricted Maintenance Account	Phase in to 3%	Phase in to 3%	Phase in to 3%

Various aspects of the planning factors illustrated above will be further discussed below with the District's revenue or expenditure assumptions.

Revenue Assumptions:

As noted above, the Department of Finance (DOF) released the following estimated gap factors and COLA percentages for 2017-18 through 2020-21:

	Estimate 2017-18	Estimate 2018-19	Estimate 2019-20	Estimate 2020-21
Annual COLA	1.56%	3.00%	2.57%	2.67%
LCFF Gap Funding Percentage	45.17%	100%	-	-

Based on 2017-18 enrollment and past enrollment trends, the District anticipates enrollment to increase by approximately 1% in 2018-19, 2% in 2019-20, and another 1% in 2020-21. The Local Control Funding Formula is estimated to be adjusted per Department of Finance's estimates of COLA.

Expenditure Assumptions:

Salary changes from 2018-19 encompasses certificated step increases of approximately 1.7% and classified step increases of approximately 2.1%.

Assembly Bill 1469 increased the contribution rates that employers, employees and the State pay to support the State Teachers Retirement System. The rate for employers is 16.28% for 2018-19. As illustrated below, employer rates will continue to increase until 2020-21.

CalSTRS Rates per Education Code Sections 22901.7 and 22950.5							
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Employer	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	19.1%
Member (2% at 60)	8.15%	9.2%	10.25%	10.25%	10.25%	10.25%	10.25%
Member (2% at 62)	8.15%	8.56%	9.205%	9.205%	9.205%	9.205%	9.205%

The CalPERS Board adopted final 2018-19 employer contribution rates and revised projected out-year rates. The new adopted/projected rates are as follows:

CalPERS Actual and Projected Rates					
<i>2015-16</i>	<i>2016-17</i>	<i>2017-18</i>	<i>2018-19</i>	<i>2019-20</i>	<i>2020-21</i>
11.847%	13.888%	15.531%	18.062%	20.8%	23.5%

Therefore, adjustments to benefits contained in the District’s multi-year projection reflect the effects of salary changes noted above, as well as, the expected increases to employer pension costs.

Estimated Ending Fund Balances:

During 2019-20, the District estimates a total operating deficit of \$228,298 resulting in an ending fund balance of \$2,447,319.

During 2020-21, the District estimates that the General Fund will deficit spend by approximately \$17,729 resulting in an ending General Fund balance of \$2,429,590.

Estimated Ending Cash Balances:

As discussed above, the District anticipates having positive monthly cash balances throughout the fiscal year, with a positive ending cash balance of approximately \$3.4 million on June 30, 2019. During 2019-20, the District is expected to have positive monthly cash throughout the fiscal year, and is estimated to have a positive ending cash balance of approximately \$3.3 million on June 30, 2020.

Conclusion:

The projection supports that the District will be able to meet its financial obligations for the current and subsequent years. Therefore, Denair Unified School District certifies that its financial condition is positive; a positive certification states that based upon current projections, a district will be able meet its financial obligations for the current fiscal year and subsequent two fiscal years. Administration is confident that the District will be able to maintain a minimum State reserve on a district-wide basis, and have the necessary cash in order to ensure that the District remains fiscally solvent.

DENAIR UNIFIED SCHOOL DISTRICT

2018-19 Proposed Budget

Estimated Financial Activity: All Funds

Description	General Fund (01)	Charter Schools Operating Funds (01)	Child Development Fund (12)	Cafeteria Special Revenue Fund (13)	Capital Facilities Fund (25)	Bond Interest & Redemption Fund (51)	Debt Service Fund (56)	Total
REVENUES								
General Purpose (LCFF) Revenues:								
State Aid	2,252,102	4,251,888						6,503,990
Property Taxes & Misc. Local	2,765,628	3,200,743						5,966,371
Total General Purpose	5,017,730	7,452,631	-	-	-	-	-	12,470,361
Federal Revenues	792,971	-		453,363				1,246,334
Other State Revenues	305,056	416,358	232,149	31,700		16,800		1,002,063
Other Local Revenues	672,422	2,100	-	49,884	100,000	1,003,600	-	1,828,006
TOTAL - REVENUES	6,788,179	7,871,089	232,149	534,947	100,000	1,020,400	-	16,546,764
EXPENDITURES								
Certificated Salaries	2,281,813	2,812,570	65,828					5,160,211
Certificated Management Salaries	524,628	165,378	9,817					699,823
Classified Salaries	1,573,968	543,354	49,486	167,807				2,334,615
Classified Management Salaries	174,857	-		-				174,857
Employee Benefits (All)	1,492,616	1,013,154	41,275	58,032				2,605,077
Books & Supplies	344,434	135,515	19,443	264,368				763,760
Other Operating Expenses (Services)	1,315,858	1,897,223	39,939	44,740				3,297,760
Capital Outlay	-	370,000						370,000
Other Outgo	143,726	-				1,096,100	301,789	1,541,615
Direct Support/Indirect Costs	(6,361)	-	6,361	-				-
TOTAL - EXPENDITURES	7,845,539	6,937,194	232,149	534,947	-	1,096,100	301,789	16,947,718
EXCESS (DEFICIENCY)	(1,057,360)	933,895	-	-	100,000	(75,700)	(301,789)	(400,954)
OTHER SOURCES/USES								
Transfers In	-	-					157,192	157,192
Transfers (Out)	(57,192)	-			(100,000)			(157,192)
Net Other Sources (Uses)	-	-						-
Contributions to Restricted Programs	788,400	(788,400)						-
TOTAL - OTHER SOURCES/USES	731,208	(788,400)	-	-	(100,000)	-	157,192	-
FUND BALANCE INCREASE (DECREASE)	(326,152)	145,495	-	-	-	(75,700)	(144,597)	(400,954)
FUND BALANCE								
Beginning Fund Balance	688,749	2,167,525	32,616	88,634	-	950,323	144,597	4,072,444
Ending Balance, June 30	362,597	2,313,020	32,616	88,634	-	874,623	-	3,671,490

DENAIR UNIFIED SCHOOL DISTRICT

2018-19 Proposed Budget

Estimated Financial Activity: Operating Funds (General & Charter Funds)

Description	General Fund			Denair Elementary Charter Academy			Denair Charter Academy			Grand Total
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	<i>Information Only</i>
REVENUES										
General Purpose (LCFF) Revenues:										
State Aid	2,252,102	-	2,252,102	2,866,804	-	2,866,804	1,385,084	-	1,385,084	6,503,990
Property Taxes & Misc. Local	2,601,534	164,094	2,765,628	2,289,005	-	2,289,005	911,738	-	911,738	5,966,371
Total General Purpose	4,853,636	164,094	5,017,730	5,155,809	-	5,155,809	2,296,822	-	2,296,822	12,470,361
Federal Revenues	-	792,971	792,971	-	-	-	-	-	-	792,971
Other State Revenues	254,499	50,557	305,056	264,659	25,090	289,749	116,189	10,420	126,609	721,414
Other Local Revenues	20,401	652,021	672,422	-	-	-	-	2,100	2,100	674,522
TOTAL - REVENUES	5,128,536	1,659,643	6,788,179	5,420,468	25,090	5,445,558	2,413,011	12,520	2,425,531	14,659,268
EXPENDITURES										
Certificated Salaries	1,530,730	751,083	2,281,813	1,841,822	-	1,841,822	969,998	750	970,748	5,094,383
Certificated Management Salaries	428,260	96,368	524,628	106,578	-	106,578	58,800	-	58,800	690,006
Classified Salaries	907,332	666,636	1,573,968	419,447	-	419,447	123,907	-	123,907	2,117,322
Classified Management Salaries	148,582	26,275	174,857	-	-	-	-	-	-	174,857
Employee Benefits (All)	1,024,105	468,511	1,492,616	703,728	-	703,728	309,279	147	309,426	2,505,770
Books & Supplies	218,516	125,918	344,434	65,291	25,090	90,381	34,261	10,873	45,134	479,949
Other Operating Expenses (Services)	751,783	564,075	1,315,858	1,157,752	-	1,157,752	738,721	750	739,471	3,213,081
Capital Outlay	-	-	-	370,000	-	370,000	-	-	-	370,000
Other Outgo	10,354	133,372	143,726	-	-	-	-	-	-	143,726
Direct Support/Indirect Costs	(26,314)	19,953	(6,361)	-	-	-	-	-	-	(6,361)
TOTAL - EXPENDITURES	4,993,348	2,852,191	7,845,539	4,664,618	25,090	4,689,708	2,234,966	12,520	2,247,486	14,782,733
EXCESS (DEFICIENCY)	135,188	(1,192,548)	(1,057,360)	755,850	-	755,850	178,045	-	178,045	(123,465)
OTHER SOURCES/USES										
Transfers In			-	-	-	-	-	-	-	-
Transfers (Out)	(57,192)		(57,192)			-			-	(57,192)
Net Other Sources (Uses)			-			-			-	-
Contributions (to Restricted Programs)	(404,148)	1,192,548	788,400	(573,835)	-	(573,835)	(214,565)	-	(214,565)	-
TOTAL - OTHER SOURCES/USES	(461,340)	1,192,548	731,208	(573,835)	-	(573,835)	(214,565)	-	(214,565)	(57,192)
FUND BALANCE INCREASE (DECREASE)	(326,152)	-	(326,152)	182,015	-	182,015	(36,520)	-	(36,520)	(180,657)
FUND BALANCE										
Beginning Fund Balance	367,630	321,119	688,749	557,612	3	557,615	1,497,990	111,920	1,609,910	2,856,274
Ending Balance, June 30	41,478	321,119	362,597	739,627	3	739,630	1,461,470	111,920	1,573,390	2,675,617

Denair Unified School District

2018-19 Proposed Budget

Operating Funds Multi-Year Projection (District and Charters Combined)

Description	2018-19 Proposed Budget			2019-20 Projected Budget			2020-21 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	12,306,267	164,094	12,470,361	13,143,477	164,094	13,307,571	13,818,693	164,094	13,982,787
Federal Revenue	0	792,971	792,971	0	793,000	793,000	0	793,000	793,000
State Revenue (B)	635,347	86,067	721,414	220,300	86,100	306,400	220,300	86,100	306,400
Local Revenue	20,401	654,121	674,522	20,400	654,100	674,500	20,400	654,100	674,500
Total Revenues	12,962,015	1,697,253	14,659,268	13,384,177	1,697,294	15,081,471	14,059,393	1,697,294	15,756,687
EXPENDITURES									
Certificated Salaries (C)	4,936,188	848,201	5,784,389	5,076,516	862,650	5,939,166	5,219,316	877,350	6,096,666
Classified Salaries (D)	1,599,268	692,911	2,292,179	1,632,900	707,500	2,340,400	1,667,200	722,400	2,389,600
Benefits (E)	2,037,112	468,658	2,505,770	2,229,900	532,860	2,762,760	2,402,100	568,470	2,970,570
Books and Supplies	318,068	161,881	479,949	318,100	161,843	479,943	318,100	161,830	479,930
Other Services & Oper. Exp	2,648,256	564,825	3,213,081	2,648,300	564,850	3,213,150	2,648,300	564,850	3,213,150
Capital Outlay (F)	370,000	0	370,000	436,850	0	436,850	487,000	0	487,000
Other Outgo 7xxx	10,354	133,372	143,726	10,400	133,400	143,800	10,400	133,400	143,800
Transfer of Indirect 73xx	(26,314)	19,953	(6,361)	(26,300)	20,000	(6,300)	(26,300)	20,000	(6,300)
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	11,892,932	2,889,801	14,782,733	12,326,666	2,983,103	15,309,769	12,726,116	3,048,300	15,774,416
Excess / (Deficiency)	1,069,083	(1,192,548)	(123,465)	1,057,511	(1,285,809)	(228,298)	1,333,277	(1,351,006)	(17,729)
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	(57,192)	0	(57,192)	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(1,192,548)	1,192,548	0	(1,280,000)	1,280,000	0	(1,350,000)	1,350,000	0
Total Financing Sources/Uses	(1,249,740)	1,192,548	(57,192)	(1,280,000)	1,280,000	0	(1,350,000)	1,350,000	0
Net Increase (Decrease)	(180,657)	0	(180,657)	(222,489)	(5,809)	(228,298)	(16,723)	(1,006)	(17,729)
FUND BALANCE, RESERVES									
Beginning Balance	2,423,232	433,042	2,856,274	2,242,575	433,042	2,675,617	2,020,086	427,233	2,447,319
Ending Balance	2,242,575	433,042	2,675,617	2,020,086	427,233	2,447,319	2,003,363	426,227	2,429,590
Nonspendable (Revolving Cash)	3,900	0	3,900	3,900	0	3,900	3,900	0	3,900
Restricted	0	433,042	433,042	0	427,233	427,233	0	426,227	426,227
Assigned - Startup/One-time	1,768,379	0	1,768,379	1,548,699	0	1,548,699	1,516,699	0	1,516,699
Unassigned - REU	446,000	0	446,000	461,000	0	461,000	475,000	0	475,000
Unassigned - Other	24,296	0	24,296	6,487	0	6,487	7,764	0	7,764
Total - Fund Balance	2,242,575	433,042	2,675,617	2,020,086	427,233	2,447,319	2,003,363	426,227	2,429,590

Notes:

(A) Based on 2018-19 enrollment projections and past enrollment trends, the District anticipates enrollment to increase by approximately 2% in 2019-20 and approximately 1% in 2021. The Local Control Funding Formula is estimated to be adjusted per Department of Finance's estimates of COLA.

(B) Other state revenue decreased in subsequent years due to the elimination of one time mandated cost reimbursements.

(C) Step increases are estimated to be approximately 1.7% in subsequent years.

(D) Step increases are estimated to be approximately 2.1% in subsequent years.

(E) Benefits were adjusted accordingly due to the above changes. To reflect proposed changes in Governor's May Budget Revision, the following State pension programs are expected to change by the following: STRS is expected to increase by 1.85% in 2019-20 and an additional 0.97% in 2020-21. PERS is expected to increase by 2.738% in 2019-20 and an additional 2.7% in 2020-21.

(F) Capital outlay reflects adding two additional portables at DECA in each year. The project is expected to be complete by June 30, 2021.

Denair Unified School District
2018-19 Proposed Budget
2018-2019 Operating Funds Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
A. BEGINNING CASH	N/A														
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	277,782	277,782	743,931	500,008	500,008	743,930	500,008	517,827	543,019	658,057	413,397	828,241	0	6,503,990
Property Taxes	8010-8019	0	0	0	0	3,609	3,590,685	(320,765)	0	38,247	2,414,736	(290,084)	529,943	0	5,966,371
Property Taxes In-Lieu	8080-8099	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	90,749	0	0	157,604	2,416	0	175,287	3,784	1,164	205,174	156,793	792,971
Other State Revenue	8300-8599	0	134,322	0	11,270	30,311	143,562	0	0	3,095	162,690	3,243	35,669	197,252	721,414
Other Local Revenue	8600-8799	28,087	21,528	38,888	66,143	40,395	38,600	44,425	40,226	49,412	54,905	41,376	94,963	115,574	674,522
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (CIB)	9140	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (Advances)	9210	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (Misc)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS		305,869	433,632	873,568	577,421	574,323	4,674,381	226,084	558,053	809,060	3,294,172	169,096	1,693,990	469,619	14,659,268
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	80,223	405,795	531,140	480,542	495,461	478,296	441,147	494,368	477,987	494,451	705,217	505,905	193,857	5,784,389
Classified Salaries	2000-2999	82,042	173,850	195,626	188,508	198,292	193,031	187,630	202,962	188,287	189,705	280,784	169,368	42,094	2,292,179
Benefits	3000-3999	191,293	114,735	216,463	165,735	282,309	165,689	196,488	123,125	201,927	230,550	250,302	265,882	101,272	2,505,770
Books & Supplies	4000-4999	17,207	43,116	46,152	19,798	19,836	4,963	101,202	5,163	24,480	10,035	22,037	25,024	140,936	479,949
Contracted Services	5000-5999	170,391	114,739	112,381	151,497	307,158	47,808	389,004	171,203	349,053	138,076	324,594	218,975	718,202	3,213,081
Capital Outlay	6000-6999	0	0	0	0	0	370,000	0	0	0	0	0	0	0	370,000
Other Outgo (exclude 73XX)	7000-7499	784	784	1,413	1,413	1,413	1,413	34,496	7,721	1,076	6,390	29,425	30,115	27,283	143,726
Other Outgo - Indirect Costs	73XX	0	0	0	0	0	0	0	0	0	0	0	0	(6,361)	(6,361)
Interfund Transfers Out	7600-7629	57,192	0	0	0	0	0	0	0	0	0	0	0	0	57,192
All Other Financing Uses	7600-7699	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditure Outflow (U-Tax)	9519	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditure Outflow (OPEB)	9540	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditures (Other)	Misc	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outflows/Non-Expenditures		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS		599,132	853,019	1,103,175	1,007,493	1,304,469	1,261,200	1,349,967	1,004,542	1,242,810	1,069,207	1,612,359	1,215,269	1,217,283	14,839,925
D. PRIOR YEAR TRANSACTIONS															(180,657)
Accounts Receivable (Regular)	9200	65,509	72,364	204,099	40,508	231	165,016	0	0	0	0	0	0	0	547,727
Accounts Receivable (Due From)	9310	0	0	1,215,274	0	0	0	0	0	0	0	0	0	0	1,215,274
Accounts Payable	9500	514,606	27,515	5,136	23	17	285,664	0	0	0	0	0	0	0	832,961
Accounts Payable (Due To)	9610	0	0	1,611,900	0	0	0	0	0	0	0	0	0	0	1,611,900
Current Loan	9610	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue	9650	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PRIOR YEAR TRANSACTIONS		(449,097)	44,849	(197,663)	40,485	214	(120,648)	0	0	0	0	0	0	0	(681,860)
E. NET INCREASE/DECREASE (B-C+D)		(742,360)	(374,538)	(427,270)	(389,587)	(729,932)	3,292,533	(1,123,883)	(446,489)	(433,750)	2,224,965	(1,443,263)	478,721	(747,664)	(862,517)
F. ENDING CASH (A + E)		2,791,874	2,417,336	1,990,066	1,600,479	870,547	4,163,080	3,039,197	2,592,708	2,158,958	4,383,923	2,940,660	3,419,381		
G. ENDING CASH, PLUS ACCRUALS															2,671,717

Denair Unified School District
2018-19 Proposed Budget
2019-2020 Operating Funds Cashflow Projection

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
A. BEGINNING CASH	9110	3,419,381	3,096,038	2,666,102	1,746,164	1,384,054	664,839	4,403,166	3,323,555	2,924,575	2,094,605	4,213,929	2,782,866		
B. RECEIPTS															
General Purpose (LCFF)															
State Aid & EPA	8010-8019	318,782	318,782	856,655	573,729	573,729	856,654	573,729	596,669	623,896	734,993	469,793	971,792	0	7,469,203
Property Taxes	8010-8019	0	0	0	0	3,532	3,513,650	(313,883)	0	37,426	2,362,930	(283,861)	518,574	0	5,838,368
Property Taxes In-Lieu	8080-8099	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal Revenue	8100-8299	0	0	90,752	0	0	157,610	2,416	0	175,293	3,784	1,164	205,182	156,799	793,000
Other State Revenue	8300-8599	0	63,626	0	4,630	12,745	58,118	0	0	1,475	72,970	1,536	13,800	77,500	306,400
Other Local Revenue	8600-8799	28,086	21,527	38,887	66,163	40,391	38,593	44,424	40,214	49,410	54,903	41,375	95,005	115,522	674,500
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (CIB)	9140	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (Advances)	9210	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Revenue Inflow (Misc)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS		346,868	403,935	986,294	644,522	630,397	4,624,625	306,686	636,883	887,500	3,229,580	230,007	1,804,353	349,821	15,081,471
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	82,004	417,254	544,833	493,362	508,633	491,092	453,238	507,500	490,789	507,718	722,648	519,670	200,425	5,939,166
Classified Salaries	2000-2999	83,798	177,519	199,744	192,488	202,482	197,058	191,572	207,257	192,234	193,682	286,737	172,893	42,936	2,340,400
Benefits	3000-3999	209,538	127,612	238,502	183,359	310,259	183,357	216,684	137,054	222,992	254,293	275,623	290,770	112,717	2,762,760
Books & Supplies	4000-4999	17,167	43,117	46,188	19,767	19,868	4,941	101,232	5,137	24,491	10,066	22,027	24,993	140,949	479,943
Contracted Services	5000-5999	170,364	114,756	112,381	151,524	307,216	47,785	389,057	171,190	349,037	138,104	324,595	218,989	718,152	3,213,150
Capital Outlay	6000-6999	0	0	0	0	0	0	0	0	436,850	0	0	0	0	436,850
Other Outgo (exclude 73XX)	7000-7499	784	784	1,414	1,414	1,414	1,414	34,514	7,725	1,077	6,393	29,440	30,131	27,296	143,800
Other Outgo - Indirect Costs	73XX	0	0	0	0	0	0	0	0	0	0	0	0	(6,300)	(6,300)
Interfund Transfers Out	7600-7629	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Uses	7600-7699	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditure Outflow (U-Tax)	9519	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditure Outflow (OPEB)	9540	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-Expenditures (Other)	Misc	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outflows/Non-Expenditures		0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS		563,655	881,042	1,143,062	1,041,914	1,349,872	925,647	1,386,297	1,035,863	1,717,470	1,110,256	1,661,070	1,257,446	1,236,175	15,309,769
D. PRIOR YEAR TRANSACTIONS															(228,298)
Accounts Receivable (Regular)	9200	54,681	55,933	157,913	35,295	270	165,527	0	0	0	0	0	0	0	469,619
Accounts Receivable (Due From)	9310	0	0	762,960	0	0	0	0	0	0	0	0	0	0	762,960
Accounts Payable	9500	161,237	8,762	2,928	13	10	126,178	0	0	0	0	0	0	0	299,128
Accounts Payable (Due To)	9610	0	0	1,681,115	0	0	0	0	0	0	0	0	0	0	1,681,115
Accounts Payable (Due To)	9610	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Revenue	9650	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL PRIOR YEAR TRANSACTIONS		0	0	0	0	0	0	0	0	0	0	0	0	0	(747,664)
E. NET INCREASE/DECREASE (B-C+D)		(216,787)	(477,107)	(156,768)	(397,392)	(719,475)	3,698,978	(1,079,611)	(398,980)	(829,970)	2,119,324	(1,431,063)	546,907	(886,354)	(975,962)
F. ENDING CASH (A + E)		3,202,594	2,618,931	2,509,334	1,348,772	664,579	4,363,817	3,323,555	2,924,575	2,094,605	4,213,929	2,782,866	3,329,773		
G. ENDING CASH, PLUS ACCRUALS															2,443,419

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Estimated Actuals	2018-19 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund	G	
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2017-18 Estimated Actuals	2018-19 Budget
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	11,951,356.00	169,148.00	12,120,504.00	12,306,267.00	164,094.00	12,470,361.00	2.9%
2) Federal Revenue		8100-8299	0.00	1,128,398.00	1,128,398.00	0.00	792,971.00	792,971.00	-29.7%
3) Other State Revenue		8300-8599	450,855.00	552,574.00	1,003,429.00	635,347.00	86,067.00	721,414.00	-28.1%
4) Other Local Revenue		8600-8799	250,010.00	512,117.00	762,127.00	20,401.00	654,121.00	674,522.00	-11.5%
5) TOTAL, REVENUES			12,652,221.00	2,362,237.00	15,014,458.00	12,962,015.00	1,697,253.00	14,659,268.00	-2.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,895,688.00	828,744.00	5,724,432.00	4,936,188.00	848,201.00	5,784,389.00	1.0%
2) Classified Salaries		2000-2999	1,535,254.00	584,898.00	2,120,152.00	1,599,268.00	692,911.00	2,292,179.00	8.1%
3) Employee Benefits		3000-3999	2,009,364.00	451,220.00	2,460,584.00	2,037,112.00	468,658.00	2,505,770.00	1.8%
4) Books and Supplies		4000-4999	900,108.00	581,932.00	1,482,040.00	318,068.00	161,881.00	479,949.00	-67.6%
5) Services and Other Operating Expenditures		5000-5999	2,737,014.00	1,448,891.00	4,185,905.00	2,648,256.00	564,825.00	3,213,081.00	-23.2%
6) Capital Outlay		6000-6999	53,800.00	40,000.00	93,800.00	370,000.00	0.00	370,000.00	294.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	10,378.00	177,449.00	187,827.00	10,354.00	133,372.00	143,726.00	-23.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,661.00)	4,661.00	(1,000.00)	(26,314.00)	19,953.00	(6,361.00)	536.1%
9) TOTAL, EXPENDITURES			12,135,945.00	4,117,795.00	16,253,740.00	11,892,932.00	2,889,801.00	14,782,733.00	-9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			516,276.00	(1,755,558.00)	(1,239,282.00)	1,069,083.00	(1,192,548.00)	(123,465.00)	-90.0%
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	0.00	0.00	0.00	57,192.00	0.00	57,192.00	New
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	(1,339,562.00)	1,339,562.00	0.00	(1,192,548.00)	1,192,548.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,339,562.00)	1,339,562.00	0.00	(1,249,740.00)	1,192,548.00	(57,192.00)	New

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(823,286.00)	(415,996.00)	(1,239,282.00)	(180,657.00)	0.00	(180,657.00)	-85.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,246,517.53	849,038.13	4,095,555.66	2,423,231.53	433,042.13	2,856,273.66	-30.3%
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)			3,246,517.53	849,038.13	4,095,555.66	2,423,231.53	433,042.13	2,856,273.66	-30.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,246,517.53	849,038.13	4,095,555.66	2,423,231.53	433,042.13	2,856,273.66	-30.3%
2) Ending Balance, June 30 (E + F1e)			2,423,231.53	433,042.13	2,856,273.66	2,242,574.53	433,042.13	2,675,616.66	-6.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,900.00	0.00	3,900.00	3,900.00	0.00	3,900.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	433,042.13	433,042.13	0.00	433,042.13	433,042.13	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									
One-time funding for planned one-time e:	0000	9780	1,818,028.53	0.00	1,818,028.53	1,768,379.12	0.00	1,768,379.12	-2.7%
Lottery: Instructional Materials	1100	9780				1,479,023.00		1,479,023.00	
EPA: Instructional Salaries and Benefits	1400	9780				97,213.30		97,213.30	
One-time Funding for planned one-time e	0000	9780	1,585,187.41		1,585,187.41	192,142.82		192,142.82	
Lottery: Instructional Materials	1100	9780	97,213.30		97,213.30				
EPA: Instructional Salaries and Benefits	1400	9780	135,627.82		135,627.82				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	488,000.00	0.00	488,000.00	446,000.00	0.00	446,000.00	-8.6%
Unassigned/Unappropriated Amount		9790	113,303.00	0.00	113,303.00	24,295.41	0.00	24,295.41	-78.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,264,785.98	(1,403,079.86)	2,861,706.12				
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	3,900.00	0.00	3,900.00				
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	5,488.13	5,488.13				
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			4,268,685.98	(1,397,591.73)	2,871,094.25				
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	20,791.90	(13,811.62)	6,980.28				
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			20,791.90	(13,811.62)	6,980.28				
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)			4,247,894.08	(1,383,780.11)	2,864,113.97				

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	5,539,269.00	0.00	5,539,269.00	6,081,228.00	0.00	6,081,228.00	9.8%
Education Protection Account State Aid - Current Year		8012	1,108,316.00	0.00	1,108,316.00	1,051,640.00	0.00	1,051,640.00	-5.1%
State Aid - Prior Years		8019	99,804.00	0.00	99,804.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	62,977.00	0.00	62,977.00	62,977.00	0.00	62,977.00	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	2,360.00	0.00	2,360.00	2,525.00	0.00	2,525.00	7.0%
County & District Taxes Secured Roll Taxes		8041	5,218,639.00	0.00	5,218,639.00	5,228,639.00	0.00	5,228,639.00	0.2%
Unsecured Roll Taxes		8042	290,176.00	0.00	290,176.00	290,176.00	0.00	290,176.00	0.0%
Prior Years' Taxes		8043	7,326.00	0.00	7,326.00	7,326.00	0.00	7,326.00	0.0%
Supplemental Taxes		8044	63,699.00	0.00	63,699.00	63,699.00	0.00	63,699.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(471,778.00)	0.00	(471,778.00)	(512,512.00)	0.00	(512,512.00)	8.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	40,568.00	0.00	40,568.00	40,569.00	0.00	40,569.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			11,961,356.00	0.00	11,961,356.00	12,316,267.00	0.00	12,316,267.00	3.0%
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	(10,000.00)	0.00	(10,000.00)	(10,000.00)	0.00	(10,000.00)	0.0%
Property Taxes Transfers		8097	0.00	169,148.00	169,148.00	0.00	164,094.00	164,094.00	-3.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			11,951,356.00	169,148.00	12,120,504.00	12,306,267.00	164,094.00	12,470,361.00	2.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	218,315.00	218,315.00	0.00	227,141.00	227,141.00	4.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		766,989.00	766,989.00		471,018.00	471,018.00	-38.6%
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		110,986.00	110,986.00		64,770.00	64,770.00	-41.6%
Title III, Part A, Immigrant Education Program	4201	8290		1,050.00	1,050.00		5,446.00	5,446.00	418.7%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		25,058.00	25,058.00		18,596.00	18,596.00	-25.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		6,000.00	6,000.00		6,000.00	6,000.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	1,128,398.00	1,128,398.00	0.00	792,971.00	792,971.00	-29.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	253,206.00	0.00	253,206.00	454,993.00	0.00	454,993.00	79.7%
Lottery - Unrestricted and Instructional Materials		8560	193,450.00	63,600.00	257,050.00	176,154.00	57,914.00	234,068.00	-8.9%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		336,058.00	336,058.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		125,000.00	125,000.00		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	4,199.00	27,916.00	32,115.00	4,200.00	28,153.00	32,353.00	0.7%
TOTAL, OTHER STATE REVENUE			450,855.00	552,574.00	1,003,429.00	635,347.00	86,067.00	721,414.00	-28.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	3,000.00	0.00	3,000.00	0.00	0.00	0.00	-100.0%
Interest		8660	17,425.00	0.00	17,425.00	0.00	0.00	0.00	-100.0%
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	5,408.00	5,408.00	0.00	6,300.00	6,300.00	16.5%
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	229,585.00	17,600.00	247,185.00	20,401.00	6,955.00	27,356.00	-89.9%
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		135,781.00	135,781.00	New
From County Offices	6500	8792		489,109.00	489,109.00		505,085.00	505,085.00	3.3%
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			250,010.00	512,117.00	762,127.00	20,401.00	654,121.00	674,522.00	-11.5%
TOTAL, REVENUES			12,652,221.00	2,362,237.00	15,014,458.00	12,962,015.00	1,697,253.00	14,659,268.00	-2.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,990,651.00	655,502.00	4,646,153.00	4,035,930.00	751,833.00	4,787,763.00	3.0%
Certificated Pupil Support Salaries		1200	305,636.00	0.00	305,636.00	305,320.00	0.00	305,320.00	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	598,101.00	170,242.00	768,343.00	593,638.00	96,368.00	690,006.00	-10.2%
Other Certificated Salaries		1900	1,300.00	3,000.00	4,300.00	1,300.00	0.00	1,300.00	-69.8%
TOTAL, CERTIFICATED SALARIES			4,895,688.00	828,744.00	5,724,432.00	4,936,188.00	848,201.00	5,784,389.00	1.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	197,026.00	274,707.00	471,733.00	211,246.00	385,252.00	596,498.00	26.4%
Classified Support Salaries		2200	316,633.00	221,382.00	538,015.00	332,605.00	230,683.00	563,288.00	4.7%
Classified Supervisors' and Administrators' Salaries		2300	147,020.00	31,148.00	178,168.00	148,582.00	26,275.00	174,857.00	-1.9%
Clerical, Technical and Office Salaries		2400	626,542.00	41,996.00	668,538.00	652,689.00	41,029.00	693,718.00	3.8%
Other Classified Salaries		2900	248,033.00	15,665.00	263,698.00	254,146.00	9,672.00	263,818.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,535,254.00	584,898.00	2,120,152.00	1,599,268.00	692,911.00	2,292,179.00	8.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	763,519.00	128,474.00	891,993.00	803,605.00	138,088.00	941,693.00	5.6%
PERS		3201-3202	233,452.00	98,864.00	332,316.00	288,861.00	125,140.00	414,001.00	24.6%
OASDI/Medicare/Alternative		3301-3302	191,353.00	54,493.00	245,846.00	193,920.00	65,316.00	259,236.00	5.4%
Health and Welfare Benefits		3401-3402	511,366.00	136,750.00	648,116.00	568,294.00	110,067.00	678,361.00	4.7%
Unemployment Insurance		3501-3502	6,930.00	736.00	7,666.00	3,257.00	766.00	4,023.00	-47.5%
Workers' Compensation		3601-3602	122,152.00	25,425.00	147,577.00	124,175.00	29,281.00	153,456.00	4.0%
OPEB, Allocated		3701-3702	76,000.00	0.00	76,000.00	55,000.00	0.00	55,000.00	-27.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	104,592.00	6,478.00	111,070.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			2,009,364.00	451,220.00	2,460,584.00	2,037,112.00	468,658.00	2,505,770.00	1.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	212,172.00	108,525.00	320,697.00	100.00	37,414.00	37,514.00	-88.3%
Books and Other Reference Materials		4200	35,597.00	80,602.00	116,199.00	20,492.00	13,213.00	33,705.00	-71.0%
Materials and Supplies		4300	379,317.00	363,917.00	743,234.00	274,170.00	108,261.00	382,431.00	-48.5%
Noncapitalized Equipment		4400	273,022.00	28,888.00	301,910.00	23,306.00	2,993.00	26,299.00	-91.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			900,108.00	581,932.00	1,482,040.00	318,068.00	161,881.00	479,949.00	-67.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	350,573.00	1,599,684.00	1,950,257.00	361,364.00	1,317,386.00	1,678,750.00	-13.9%
Travel and Conferences		5200	105,906.00	152,644.00	258,550.00	69,621.00	44,811.00	114,432.00	-55.7%
Dues and Memberships		5300	20,190.00	7,676.00	27,866.00	20,190.00	3,721.00	23,911.00	-14.2%
Insurance		5400 - 5450	102,742.00	0.00	102,742.00	130,081.00	0.00	130,081.00	26.6%
Operations and Housekeeping Services		5500	390,846.00	6,000.00	396,846.00	409,772.00	6,000.00	415,772.00	4.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,681.00	67,196.00	102,877.00	42,615.00	51,133.00	93,748.00	-8.9%
Transfers of Direct Costs		5710	(4,016.00)	4,016.00	0.00	(4,401.00)	4,401.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,022,634.00	(1,021,684.00)	950.00	1,119,602.00	(1,119,081.00)	521.00	-45.2%
Professional/Consulting Services and Operating Expenditures		5800	670,088.00	633,259.00	1,303,347.00	455,712.00	256,354.00	712,066.00	-45.4%
Communications		5900	42,370.00	100.00	42,470.00	43,700.00	100.00	43,800.00	3.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,737,014.00	1,448,891.00	4,185,905.00	2,648,256.00	564,825.00	3,213,081.00	-23.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	53,800.00	0.00	53,800.00	370,000.00	0.00	370,000.00	587.7%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	40,000.00	40,000.00	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			53,800.00	40,000.00	93,800.00	370,000.00	0.00	370,000.00	294.5%
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	10,378.00	177,449.00	187,827.00	10,354.00	133,372.00	143,726.00	-23.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,378.00	177,449.00	187,827.00	10,354.00	133,372.00	143,726.00	-23.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,572.00)	4,572.00	0.00	(19,953.00)	19,953.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,089.00)	89.00	(1,000.00)	(6,361.00)	0.00	(6,361.00)	536.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,661.00)	4,661.00	(1,000.00)	(26,314.00)	19,953.00	(6,361.00)	536.1%
TOTAL, EXPENDITURES			12,135,945.00	4,117,795.00	16,253,740.00	11,892,932.00	2,889,801.00	14,782,733.00	-9.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.00	0.00	57,192.00	0.00	57,192.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	57,192.00	0.00	57,192.00	New
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	(1,339,562.00)	1,339,562.00	0.00	(1,192,548.00)	1,192,548.00	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			(1,339,562.00)	1,339,562.00	0.00	(1,192,548.00)	1,192,548.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(1,339,562.00)	1,339,562.00	0.00	(1,249,740.00)	1,192,548.00	(57,192.00)	New

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	11,951,356.00	169,148.00	12,120,504.00	12,306,267.00	164,094.00	12,470,361.00	2.9%
2) Federal Revenue		8100-8299	0.00	1,128,398.00	1,128,398.00	0.00	792,971.00	792,971.00	-29.7%
3) Other State Revenue		8300-8599	450,855.00	552,574.00	1,003,429.00	635,347.00	86,067.00	721,414.00	-28.1%
4) Other Local Revenue		8600-8799	250,010.00	512,117.00	762,127.00	20,401.00	654,121.00	674,522.00	-11.5%
5) TOTAL REVENUES			12,652,221.00	2,362,237.00	15,014,458.00	12,962,015.00	1,697,253.00	14,659,268.00	-2.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		7,134,591.00	2,428,403.00	9,562,994.00	6,660,047.00	1,980,125.00	8,640,172.00	-9.6%
2) Instruction - Related Services	2000-2999		1,811,185.00	458,597.00	2,269,782.00	1,821,358.00	280,745.00	2,102,103.00	-7.4%
3) Pupil Services	3000-3999		736,163.00	49,000.00	785,163.00	753,300.00	36,750.00	790,050.00	0.6%
4) Ancillary Services	4000-4999		145,849.00	3.00	145,852.00	169,960.00	0.00	169,960.00	16.5%
5) Community Services	5000-5999		0.00	205.00	205.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,113,904.00	4,661.00	1,118,565.00	822,335.00	19,953.00	842,288.00	-24.7%
8) Plant Services	8000-8999		1,183,875.00	999,477.00	2,183,352.00	1,655,578.00	438,856.00	2,094,434.00	-4.1%
9) Other Outgo	9000-9999	Except 7600-7699	10,378.00	177,449.00	187,827.00	10,354.00	133,372.00	143,726.00	-23.5%
10) TOTAL EXPENDITURES			12,135,945.00	4,117,795.00	16,253,740.00	11,892,932.00	2,889,801.00	14,782,733.00	-9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			516,276.00	(1,755,558.00)	(1,239,282.00)	1,069,083.00	(1,192,548.00)	(123,465.00)	-90.0%
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	0.00	0.00	0.00	57,192.00	0.00	57,192.00	New
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	(1,339,562.00)	1,339,562.00	0.00	(1,192,548.00)	1,192,548.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,339,562.00)	1,339,562.00	0.00	(1,249,740.00)	1,192,548.00	(57,192.00)	New

Description	Function Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(823,286.00)	(415,996.00)	(1,239,282.00)	(180,657.00)	0.00	(180,657.00)	-85.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,246,517.53	849,038.13	4,095,555.66	2,423,231.53	433,042.13	2,856,273.66	-30.3%
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)			3,246,517.53	849,038.13	4,095,555.66	2,423,231.53	433,042.13	2,856,273.66	-30.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,246,517.53	849,038.13	4,095,555.66	2,423,231.53	433,042.13	2,856,273.66	-30.3%
2) Ending Balance, June 30 (E + F1e)			2,423,231.53	433,042.13	2,856,273.66	2,242,574.53	433,042.13	2,675,616.66	-6.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	3,900.00	0.00	3,900.00	3,900.00	0.00	3,900.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	433,042.13	433,042.13	0.00	433,042.13	433,042.13	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	1,818,028.53	0.00	1,818,028.53	1,768,379.12	0.00	1,768,379.12	-2.7%
One-time funding for planned one-time	0000	9780				1,479,023.00		1,479,023.00	
Lottery: Instructional Materials	1100	9780				97,213.30		97,213.30	
EPA: Instructional Salaries and Benefits	1400	9780				192,142.82		192,142.82	
One-time Funding for planned one-time	0000	9780	1,585,187.41		1,585,187.41				
Lottery: Instructional Materials	1100	9780	97,213.30		97,213.30				
EPA: Instructional Salaries and Benefits	1400	9780	135,627.82		135,627.82				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	488,000.00	0.00	488,000.00	446,000.00	0.00	446,000.00	-8.6%
Unassigned/Unappropriated Amount		9790	113,303.00	0.00	113,303.00	24,295.41	0.00	24,295.41	-78.6%

Resource	Description	2017-18 Estimated Actuals	2018-19 Budget
6230	California Clean Energy Jobs Act	54,745.00	54,745.00
6264	Educator Effectiveness (15-16)	0.35	0.35
6300	Lottery: Instructional Materials	8,807.02	8,807.02
7338	College Readiness Block Grant	57,173.26	57,173.26
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	296,551.25	296,551.25
9010	Other Restricted Local	15,765.25	15,765.25
Total, Restricted Balance		<u>433,042.13</u>	<u>433,042.13</u>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			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	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
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	6.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6.46		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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)			6.46		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	0.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.0%
Property Taxes Transfers		8097	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					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3185, 4124, 4126, 4127, 5510, 5630	8290	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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	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%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	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%
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			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
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			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
		<hr/>	<hr/>
	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	238,921.00	232,149.00	-2.8%
4) Other Local Revenue		8600-8799	6,211.00	0.00	-100.0%
5) TOTAL, REVENUES			245,132.00	232,149.00	-5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	42,195.00	75,645.00	79.3%
2) Classified Salaries		2000-2999	73,071.00	49,486.00	-32.3%
3) Employee Benefits		3000-3999	36,349.00	41,275.00	13.6%
4) Books and Supplies		4000-4999	25,621.00	19,443.00	-24.1%
5) Services and Other Operating Expenditures		5000-5999	38,862.00	39,939.00	2.8%
6) Capital Outlay		6000-6999	28,034.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,000.00	6,361.00	536.1%
9) TOTAL, EXPENDITURES			245,132.00	232,149.00	-5.3%
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	32,616.22	32,616.22	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,616.22	32,616.22	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,616.22	32,616.22	0.0%
2) Ending Balance, June 30 (E + F1e)			32,616.22	32,616.22	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			32,616.22	32,616.22	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	14,900.85		
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			14,900.85		
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)			14,900.85		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	238,921.00	232,149.00	-2.8%
TOTAL, OTHER STATE REVENUE			238,921.00	232,149.00	-2.8%
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%
Interest		8660	211.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	6,000.00	0.00	-100.0%
All Other Fees and Contracts		8689	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			6,211.00	0.00	-100.0%
TOTAL, REVENUES			245,132.00	232,149.00	-5.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	30,705.00	65,828.00	114.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,490.00	9,817.00	-14.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			42,195.00	75,645.00	79.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	28,989.00	1,988.00	-93.1%
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	44,082.00	47,498.00	7.7%
TOTAL, CLASSIFIED SALARIES			73,071.00	49,486.00	-32.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	8,013.00	12,314.00	53.7%
PERS		3201-3202	5,338.00	8,938.00	67.4%
OASDI/Medicare/Alternative		3301-3302	6,987.00	4,881.00	-30.1%
Health and Welfare Benefits		3401-3402	4,490.00	12,700.00	182.9%
Unemployment Insurance		3501-3502	69.00	63.00	-8.7%
Workers' Compensation		3601-3602	2,484.00	2,379.00	-4.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,968.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			36,349.00	41,275.00	13.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	325.00	325.00	0.0%
Materials and Supplies		4300	22,796.00	16,618.00	-27.1%
Noncapitalized Equipment		4400	2,500.00	2,500.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,621.00	19,443.00	-24.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	220.00	220.00	0.0%
Travel and Conferences		5200	5,625.00	5,625.00	0.0%
Dues and Memberships		5300	770.00	770.00	0.0%
Insurance		5400-5450	1,500.00	1,500.00	0.0%
Operations and Housekeeping Services		5500	10,307.00	11,142.00	8.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,500.00	4,500.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,500.00	3,500.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,140.00	11,382.00	2.2%
Communications		5900	1,300.00	1,300.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			38,862.00	39,939.00	2.8%
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	28,034.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			28,034.00	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	1,000.00	6,361.00	536.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,000.00	6,361.00	536.1%
TOTAL, EXPENDITURES			245,132.00	232,149.00	-5.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	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 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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	238,921.00	232,149.00	-2.8%
4) Other Local Revenue		8600-8799	6,211.00	0.00	-100.0%
5) TOTAL, REVENUES			245,132.00	232,149.00	-5.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		202,552.00	185,115.00	-8.6%
2) Instruction - Related Services	2000-2999		18,603.00	16,861.00	-9.4%
3) Pupil Services	3000-3999		270.00	270.00	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		1,000.00	6,361.00	536.1%
8) Plant Services	8000-8999		22,707.00	23,542.00	3.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			245,132.00	232,149.00	-5.3%
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	32,616.22	32,616.22	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			32,616.22	32,616.22	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			32,616.22	32,616.22	0.0%
2) Ending Balance, June 30 (E + F1e)					
			32,616.22	32,616.22	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	32,616.22	32,616.22	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
6130	Child Development: Center-Based Reserve Account	32,616.22	32,616.22
Total, Restricted Balance		<u>32,616.22</u>	<u>32,616.22</u>

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	458,400.00	453,363.00	-1.1%
3) Other State Revenue		8300-8599	31,700.00	31,700.00	0.0%
4) Other Local Revenue		8600-8799	49,281.00	49,884.00	1.2%
5) TOTAL, REVENUES			539,381.00	534,947.00	-0.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	150,894.00	167,807.00	11.2%
3) Employee Benefits		3000-3999	58,215.00	58,032.00	-0.3%
4) Books and Supplies		4000-4999	305,083.00	264,368.00	-13.3%
5) Services and Other Operating Expenditures		5000-5999	44,624.00	44,740.00	0.3%
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			558,816.00	534,947.00	-4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,435.00)	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)			(19,435.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	108,069.03	88,634.03	-18.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			108,069.03	88,634.03	-18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,069.03	88,634.03	-18.0%
2) Ending Balance, June 30 (E + F1e)			88,634.03	88,634.03	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	4,983.69	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			83,650.34	88,634.03	6.0%
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	60,611.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	200.00		
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	4,983.69		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			65,795.34		
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)			65,795.34		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	458,400.00	453,363.00	-1.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			458,400.00	453,363.00	-1.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	31,700.00	31,700.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			31,700.00	31,700.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	43,000.00	43,884.00	2.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	281.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,000.00	6,000.00	0.0%
TOTAL, OTHER LOCAL REVENUE			49,281.00	49,884.00	1.2%
TOTAL, REVENUES			539,381.00	534,947.00	-0.8%

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	150,894.00	167,807.00	11.2%
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			150,894.00	167,807.00	11.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	23,192.00	30,310.00	30.7%
OASDI/Medicare/Alternative		3301-3302	13,089.00	12,841.00	-1.9%
Health and Welfare Benefits		3401-3402	16,390.00	11,613.00	-29.1%
Unemployment Insurance		3501-3502	115.00	81.00	-29.6%
Workers' Compensation		3601-3602	3,260.00	3,187.00	-2.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,169.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			58,215.00	58,032.00	-0.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	36,700.00	37,881.00	3.2%
Noncapitalized Equipment		4400	10,474.00	0.00	-100.0%
Food		4700	257,909.00	226,487.00	-12.2%
TOTAL, BOOKS AND SUPPLIES			305,083.00	264,368.00	-13.3%

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	1,500.00	1,500.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	5,100.00	5,100.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,173.00	9,860.00	-3.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(4,450.00)	(4,021.00)	-9.6%
Professional/Consulting Services and Operating Expenditures		5800	31,801.00	31,801.00	0.0%
Communications		5900	500.00	500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,624.00	44,740.00	0.3%
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			558,816.00	534,947.00	-4.3%

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	458,400.00	453,363.00	-1.1%
3) Other State Revenue		8300-8599	31,700.00	31,700.00	0.0%
4) Other Local Revenue		8600-8799	49,281.00	49,884.00	1.2%
5) TOTAL, REVENUES			539,381.00	534,947.00	-0.8%
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		558,816.00	534,947.00	-4.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		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			558,816.00	534,947.00	-4.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(19,435.00)	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)			(19,435.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	108,069.03	88,634.03	-18.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			108,069.03	88,634.03	-18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			108,069.03	88,634.03	-18.0%
2) Ending Balance, June 30 (E + F1e)			88,634.03	88,634.03	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	4,983.69	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			83,650.34	88,634.03	6.0%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	3,785.63	8,769.32
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	76,913.30	76,913.30
5330	Child Nutrition: Summer Food Service Program Operations	2,951.41	2,951.41
Total, Restricted Balance		83,650.34	88,634.03

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	185,000.00	100,000.00	-45.9%
5) TOTAL, REVENUES			185,000.00	100,000.00	-45.9%
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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			185,000.00	100,000.00	-45.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	185,000.00	100,000.00	-45.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(185,000.00)	(100,000.00)	-45.9%

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	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
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	72,585.68		
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			72,585.68		
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)			72,585.68		

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	35,000.00	0.00	-100.0%
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	150,000.00	100,000.00	-33.3%
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			185,000.00	100,000.00	-45.9%
TOTAL, REVENUES			185,000.00	100,000.00	-45.9%

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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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	185,000.00	100,000.00	-45.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			185,000.00	100,000.00	-45.9%
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)			(185,000.00)	(100,000.00)	-45.9%

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	185,000.00	100,000.00	-45.9%
5) TOTAL, REVENUES			185,000.00	100,000.00	-45.9%
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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			185,000.00	100,000.00	-45.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	185,000.00	100,000.00	-45.9%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(185,000.00)	(100,000.00)	-45.9%

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	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
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
		<hr/>	<hr/>
	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	16,800.00	16,800.00	0.0%
4) Other Local Revenue		8600-8799	1,003,600.00	1,003,600.00	0.0%
5) TOTAL, REVENUES			1,020,400.00	1,020,400.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,096,100.00	1,096,100.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,096,100.00	1,096,100.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(75,700.00)	(75,700.00)	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)			(75,700.00)	(75,700.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,026,023.25	950,323.25	-7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,026,023.25	950,323.25	-7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,026,023.25	950,323.25	-7.4%
2) Ending Balance, June 30 (E + F1e)			950,323.25	874,623.25	-8.0%
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			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	950,323.25	874,623.25	-8.0%
GOB Obligations	0000	9780		874,623.25	
GOB Obligations	0000	9780	950,323.25		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,026,023.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,026,023.25		
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)			1,026,023.25		

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	16,800.00	16,800.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			16,800.00	16,800.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	917,000.00	917,000.00	0.0%
Unsecured Roll		8612	56,000.00	56,000.00	0.0%
Prior Years' Taxes		8613	1,200.00	1,200.00	0.0%
Supplemental Taxes		8614	9,400.00	9,400.00	0.0%
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	20,000.00	20,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,003,600.00	1,003,600.00	0.0%
TOTAL, REVENUES			1,020,400.00	1,020,400.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	540,000.00	540,000.00	0.0%
Bond Interest and Other Service Charges		7434	556,100.00	556,100.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,096,100.00	1,096,100.00	0.0%
TOTAL, EXPENDITURES			1,096,100.00	1,096,100.00	0.0%

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

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	16,800.00	16,800.00	0.0%
4) Other Local Revenue		8600-8799	1,003,600.00	1,003,600.00	0.0%
5) TOTAL, REVENUES			1,020,400.00	1,020,400.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,096,100.00	1,096,100.00	0.0%
10) TOTAL, EXPENDITURES			1,096,100.00	1,096,100.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(75,700.00)	(75,700.00)	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)			(75,700.00)	(75,700.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,026,023.25	950,323.25	-7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,026,023.25	950,323.25	-7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,026,023.25	950,323.25	-7.4%
2) Ending Balance, June 30 (E + F1e)			950,323.25	874,623.25	-8.0%
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			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	950,323.25	874,623.25	-8.0%
GOB Obligations	0000	9780		874,623.25	
GOB Obligations	0000	9780	950,323.25		
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	300,977.00	301,789.00	0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			300,977.00	301,789.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(300,977.00)	(301,789.00)	0.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	185,000.00	157,192.00	-15.0%
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			185,000.00	157,192.00	-15.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(115,977.00)	(144,597.00)	24.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	260,574.21	144,597.21	-44.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			260,574.21	144,597.21	-44.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			260,574.21	144,597.21	-44.5%
2) Ending Balance, June 30 (E + F1e)			144,597.21	0.21	-100.0%
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			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	144,597.21	0.21	-100.0%
COP Obligations	0000	9780		0.21	
COP Obligations	0000	9780	144,597.21		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,607.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,607.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,607.73		

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	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	85,977.00	76,789.00	-10.7%
Other Debt Service - Principal		7439	215,000.00	225,000.00	4.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			300,977.00	301,789.00	0.3%
TOTAL, EXPENDITURES			300,977.00	301,789.00	0.3%

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	185,000.00	157,192.00	-15.0%
(a) TOTAL, INTERFUND TRANSFERS IN			185,000.00	157,192.00	-15.0%
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 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)			185,000.00	157,192.00	-15.0%

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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	300,977.00	301,789.00	0.3%
10) TOTAL, EXPENDITURES			300,977.00	301,789.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(300,977.00)	(301,789.00)	0.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	185,000.00	157,192.00	-15.0%
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			185,000.00	157,192.00	-15.0%

Description	Function Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(115,977.00)	(144,597.00)	24.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	260,574.21	144,597.21	-44.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			260,574.21	144,597.21	-44.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			260,574.21	144,597.21	-44.5%
2) Ending Balance, June 30 (E + F1e)			144,597.21	0.21	-100.0%
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	144,597.21	0.21	-100.0%
COP Obligations	0000	9780		0.21	
COP Obligations	0000	9780	144,597.21		
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
		<hr/>	<hr/>
	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)	466.75	455.04	513.82	460.00	460.00	466.75
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	466.75	455.04	513.82	460.00	460.00	466.75
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class				0.00	0.00	0.00
c. Special Education-NPS/LCI	2.93	2.93	2.93	2.93	2.93	2.93
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	2.93	2.93	2.93	2.93	2.93	2.93
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	469.68	457.97	516.75	462.93	462.93	469.68
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2017-18 Estimated Actuals			2018-19 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	739.78	747.16	739.78	762.08	762.08	762.08
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	739.78	747.16	739.78	762.08	762.08	762.08
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	739.78	747.16	739.78	762.08	762.08	762.08

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF JUNE							
A. BEGINNING CASH			3,534,234.00	2,791,874.00	2,417,336.00	1,990,066.00	1,600,479.00	870,547.00	4,163,080.00	3,039,197.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		277,782.00	277,782.00	743,931.00	500,008.00	500,008.00	743,930.00	500,008.00	517,827.00
Property Taxes	8020-8079						3,609.00	3,590,685.00	(320,765.00)	
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299				90,749.00				2,416.00	
Other State Revenue	8300-8599			134,322.00		11,270.00	30,311.00	143,562.00		
Other Local Revenue	8600-8799		28,087.00	21,528.00	38,888.00	66,143.00	40,395.00	38,600.00	44,425.00	40,226.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			305,869.00	433,632.00	873,568.00	577,421.00	574,323.00	4,674,381.00	226,084.00	558,053.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		80,223.00	405,795.00	531,140.00	480,542.00	495,461.00	478,296.00	441,147.00	494,368.00
Classified Salaries	2000-2999		82,042.00	173,850.00	195,626.00	188,508.00	198,292.00	193,031.00	187,630.00	202,962.00
Employee Benefits	3000-3999		191,293.00	114,735.00	216,463.00	165,735.00	282,309.00	165,689.00	196,488.00	123,125.00
Books and Supplies	4000-4999		17,207.00	43,116.00	46,152.00	19,798.00	19,836.00	4,963.00	101,202.00	5,163.00
Services	5000-5999		170,391.00	114,739.00	112,381.00	151,497.00	307,158.00	47,808.00	389,004.00	171,203.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	370,000.00	0.00	0.00
Other Outgo	7000-7499		784.00	784.00	1,413.00	1,413.00	1,413.00	1,413.00	34,496.00	7,721.00
Interfund Transfers Out	7600-7629		57,192.00							
All Other Financing Uses	7630-7699		0.00							
TOTAL DISBURSEMENTS			599,132.00	853,019.00	1,103,175.00	1,007,493.00	1,304,469.00	1,261,200.00	1,349,967.00	1,004,542.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	3,900.00								
Accounts Receivable	9200-9299	547,727.00	65,509.00	72,364.00	204,099.00	40,508.00	231.00	165,016.00		
Due From Other Funds	9310	1,215,274.00			1,215,274.00					
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,766,901.00	65,509.00	72,364.00	1,419,373.00	40,508.00	231.00	165,016.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	832,961.00	514,606.00	27,515.00	5,136.00	23.00	17.00	285,664.00		
Due To Other Funds	9610	1,611,900.00			1,611,900.00					
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		2,444,861.00	514,606.00	27,515.00	1,617,036.00	23.00	17.00	285,664.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS		(677,960.00)	(449,097.00)	44,849.00	(197,663.00)	40,485.00	214.00	(120,648.00)	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(742,360.00)	(374,538.00)	(427,270.00)	(389,587.00)	(729,932.00)	3,292,533.00	(1,123,883.00)	(446,489.00)
F. ENDING CASH (A + E)			2,791,874.00	2,417,336.00	1,990,066.00	1,600,479.00	870,547.00	4,163,080.00	3,039,197.00	2,592,708.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		2,592,708.00	2,158,958.00	4,383,923.00	2,940,660.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	543,019.00	1,286,935.00	413,397.00	828,241.00			7,132,868.00	7,132,868.00
Property Taxes	8020-8079	38,247.00	1,631,764.00	(290,084.00)	529,943.00			5,183,399.00	5,183,399.00
Miscellaneous Funds	8080-8099		154,094.00					154,094.00	154,094.00
Federal Revenue	8100-8299	175,287.00	3,784.00	1,164.00	205,174.00	156,793.00		792,971.00	792,971.00
Other State Revenue	8300-8599	3,095.00	162,690.00	3,243.00	35,669.00	197,252.00		721,414.00	721,414.00
Other Local Revenue	8600-8799	49,412.00	54,905.00	41,376.00	94,963.00	115,574.00		674,522.00	674,522.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		809,060.00	3,294,172.00	169,096.00	1,693,990.00	469,619.00	0.00	14,659,268.00	14,659,268.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	477,987.00	494,451.00	705,217.00	505,905.00	193,857.00		5,784,389.00	5,784,389.00
Classified Salaries	2000-2999	188,287.00	189,705.00	280,784.00	169,368.00	42,094.00		2,292,179.00	2,292,179.00
Employee Benefits	3000-3999	201,927.00	230,550.00	250,302.00	265,882.00	101,272.00		2,505,770.00	2,505,770.00
Books and Supplies	4000-4999	24,480.00	10,035.00	22,037.00	25,024.00	140,936.00		479,949.00	479,949.00
Services	5000-5999	349,053.00	138,076.00	324,594.00	218,975.00	718,202.00		3,213,081.00	3,213,081.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00		370,000.00	370,000.00
Other Outgo	7000-7499	1,076.00	6,390.00	29,425.00	30,115.00	20,922.00		137,365.00	137,365.00
Interfund Transfers Out	7600-7629					0.00		57,192.00	57,192.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		1,242,810.00	1,069,207.00	1,612,359.00	1,215,269.00	1,217,283.00	0.00	14,839,925.00	14,839,925.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199						3,900.00	3,900.00	
Accounts Receivable	9200-9299							547,727.00	
Due From Other Funds	9310							1,215,274.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	3,900.00	1,766,901.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							832,961.00	
Due To Other Funds	9610							1,611,900.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	2,444,861.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	3,900.00	(677,960.00)	
E. NET INCREASE/DECREASE (B - C + D)		(433,750.00)	2,224,965.00	(1,443,263.00)	478,721.00	(747,664.00)	3,900.00	(858,617.00)	(180,657.00)
F. ENDING CASH (A + E)		2,158,958.00	4,383,923.00	2,940,660.00	3,419,381.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,675,617.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF JUNE							
A. BEGINNING CASH			3,419,381.00	3,096,038.00	2,666,102.00	1,746,164.00	1,384,054.00	664,839.00	4,403,166.00	3,323,555.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		318,782.00	318,782.00	856,655.00	573,729.00	573,729.00	856,654.00	573,729.00	596,669.00
Property Taxes	8020-8079						3,532.00	3,513,650.00	(313,883.00)	
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299				90,752.00			157,610.00	2,416.00	
Other State Revenue	8300-8599			63,626.00		4,630.00	12,745.00	58,118.00		
Other Local Revenue	8600-8799		28,086.00	21,527.00	38,887.00	66,163.00	40,391.00	38,593.00	44,424.00	40,214.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			346,868.00	403,935.00	986,294.00	644,522.00	630,397.00	4,624,625.00	306,686.00	636,883.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		82,004.00	417,254.00	544,833.00	493,362.00	508,633.00	491,092.00	453,238.00	507,500.00
Classified Salaries	2000-2999		83,798.00	177,519.00	199,744.00	192,488.00	202,482.00	197,058.00	191,572.00	207,257.00
Employee Benefits	3000-3999		209,538.00	127,612.00	238,502.00	183,359.00	310,259.00	183,357.00	216,684.00	137,054.00
Books and Supplies	4000-4999		17,167.00	43,117.00	46,188.00	19,767.00	19,868.00	4,941.00	101,232.00	5,137.00
Services	5000-5999		170,364.00	114,756.00	112,381.00	151,524.00	307,216.00	47,785.00	389,057.00	171,190.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499		784.00	784.00	1,414.00	1,414.00	1,414.00	1,414.00	34,514.00	7,725.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			563,655.00	881,042.00	1,143,062.00	1,041,914.00	1,349,872.00	925,647.00	1,386,297.00	1,035,863.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	3,900.00								
Accounts Receivable	9200-9299	469,619.00	54,681.00	55,933.00	157,913.00	35,295.00	270.00	165,527.00		
Due From Other Funds	9310	762,960.00			762,960.00					
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		1,236,479.00	54,681.00	55,933.00	920,873.00	35,295.00	270.00	165,527.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	299,128.00	161,237.00	8,762.00	2,928.00	13.00	10.00	126,178.00		
Due To Other Funds	9610	1,681,115.00			1,681,115.00					
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		1,980,243.00	161,237.00	8,762.00	1,684,043.00	13.00	10.00	126,178.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(743,764.00)	(106,556.00)	47,171.00	(763,170.00)	35,282.00	260.00	39,349.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(323,343.00)	(429,936.00)	(919,938.00)	(362,110.00)	(719,215.00)	3,738,327.00	(1,079,611.00)	(398,980.00)
F. ENDING CASH (A + E)			3,096,038.00	2,666,102.00	1,746,164.00	1,384,054.00	664,839.00	4,403,166.00	3,323,555.00	2,924,575.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		2,924,575.00	2,094,605.00	4,213,929.00	2,782,866.00				
B. RECEIPTS									
LCCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	623,896.00	734,993.00	469,793.00	971,792.00			7,469,203.00	7,469,203.00
Property Taxes	8020-8079	37,426.00	2,362,930.00	(283,861.00)	518,574.00			5,838,368.00	5,838,368.00
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299	175,293.00	3,784.00	1,164.00	205,182.00	156,799.00		793,000.00	793,000.00
Other State Revenue	8300-8599	1,475.00	72,970.00	1,536.00	13,800.00	77,500.00		306,400.00	306,400.00
Other Local Revenue	8600-8799	49,410.00	54,903.00	41,375.00	95,005.00	115,522.00	0.00	674,500.00	674,500.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		887,500.00	3,229,580.00	230,007.00	1,804,353.00	349,821.00	0.00	15,081,471.00	15,081,471.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	490,789.00	507,718.00	722,648.00	519,670.00	200,425.00	0.00	5,939,166.00	5,939,166.00
Classified Salaries	2000-2999	192,234.00	193,682.00	286,737.00	172,893.00	42,936.00		2,340,400.00	2,340,400.00
Employee Benefits	3000-3999	222,992.00	254,293.00	275,623.00	290,770.00	112,717.00		2,762,760.00	2,762,760.00
Books and Supplies	4000-4999	24,491.00	10,066.00	22,027.00	24,993.00	140,949.00		479,943.00	479,943.00
Services	5000-5999	349,037.00	138,104.00	324,595.00	218,989.00	718,152.00	0.00	3,213,150.00	3,213,150.00
Capital Outlay	6000-6599	436,850.00						436,850.00	436,850.00
Other Outgo	7000-7499	1,077.00	6,393.00	29,440.00	30,131.00	20,996.00		137,500.00	137,500.00
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		1,717,470.00	1,110,256.00	1,661,070.00	1,257,446.00	1,236,175.00	0.00	15,309,769.00	15,309,769.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199						3,900.00	3,900.00	
Accounts Receivable	9200-9299							469,619.00	
Due From Other Funds	9310							762,960.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	3,900.00	1,236,479.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							299,128.00	
Due To Other Funds	9610							1,681,115.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,980,243.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	3,900.00	(743,764.00)	
E. NET INCREASE/DECREASE (B - C + D)		(829,970.00)	2,119,324.00	(1,431,063.00)	546,907.00	(886,354.00)	3,900.00	(972,062.00)	(228,298.00)
F. ENDING CASH (A + E)		2,094,605.00	4,213,929.00	2,782,866.00	3,329,773.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,447,319.00	

ANNUAL BUDGET REPORT:
July 1, 2018 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: 3460 Lester Road, Denair, CA 95316
Date: June 11-14, 2018

Place: 3460 Lester Road, Denair, CA 95316
Date: June 14, 2018
Time: 7:00 P.M.

Adoption Date: June 28, 2018

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

Contact person for additional information on the budget reports:

Name: Linda Covello

Telephone: 209-632-7514

Title: Chief Business Officer

E-mail: lcovello@dusd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> 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
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> 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:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X
			Jun 28, 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

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

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

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

Date of Meeting: Jun 28, 2018

For additional information on this certification, please contact:

Name: Linda Covello

Title: Chief Business Officer

Telephone: 209-632-7514

E-mail: lcovello@dusd.k12.ca.us

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	5,724,432.00	301	5,763.00	303	5,718,669.00	305	0.00		307	5,718,669.00	309
2000 - Classified Salaries	2,120,152.00	311	0.00	313	2,120,152.00	315	8,108.00	8,108.00	317	2,112,044.00	319
3000 - Employee Benefits	2,460,584.00	321	77,209.00	323	2,383,375.00	325	2,692.00	2,692.00	327	2,380,683.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,482,040.00	331	10,000.00	333	1,472,040.00	335	304,080.00	304,080.00	337	1,167,960.00	339
5000 - Services... & 7300 - Indirect Costs	4,184,905.00	341	8,762.00	343	4,176,143.00	345	580,801.00	1,943,422.00	347	2,232,721.00	349
TOTAL					15,870,379.00	365	TOTAL		13,612,077.00	369	

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	397
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			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.			58.07%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	58.07%
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).	13,612,077.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Special Education personnel/services are listed under object 5100 instead of a salary object.	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	5,784,389.00	301	5,953.00	303	5,778,436.00	305	0.00		307	5,778,436.00	309
2000 - Classified Salaries	2,292,179.00	311	12.00	313	2,292,167.00	315	4,240.00	4,240.00	317	2,287,927.00	319
3000 - Employee Benefits	2,505,770.00	321	56,174.00	323	2,449,596.00	325	1,160.00	1,160.00	327	2,448,436.00	329
4000 - Books, Supplies Equip Replace. (6500)	479,949.00	331	0.00	333	479,949.00	335	158,565.00	158,565.00	337	321,384.00	339
5000 - Services... & 7300 - Indirect Costs	3,206,720.00	341	0.00	343	3,206,720.00	345	295,247.00	1,669,133.00	347	1,537,587.00	349
TOTAL					14,206,868.00	365	TOTAL		12,373,770.00	369	

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).	6,772,962.00		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	7,124.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	0.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.	(1,379,286.00)		396
14. TOTAL SALARIES AND BENEFITS.	8,145,124.00		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.	65.83%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	65.83%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	12,373,770.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Special Education personnel/services are budgeted under object 5100 instead of a salary object.	

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 377,640.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 9,851,528.00

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.83%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	483,753.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	294,146.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	41,335.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	200.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	70,404.55
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	889,838.55
9. Carry-Forward Adjustment (Part IV, Line F)	532,037.56
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,421,876.11

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	8,362,913.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,159,007.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	397,075.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	145,852.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	205.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	300,131.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,767,834.45
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	215,878.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	558,816.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	13,907,711.45

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	6.40%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2019-20 see www.cde.ca.gov/fg/ac/lic) (Line A10 divided by Line B18)	10.22%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>889,838.55</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(299,388.60)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (0.42%) times Part III, Line B18); zero if negative	<u>532,037.56</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (0.42%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0.42%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>532,037.56</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>532,037.56</u>

Approved indirect cost rate: 0.42%
Highest rate used in any program: 0.42%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	763,782.00	3,207.00	0.42%
01	3310	166,296.00	698.00	0.42%
01	4035	110,522.00	464.00	0.42%
01	4201	1,046.00	4.00	0.38%
01	4203	24,954.00	104.00	0.42%
01	6264	45,100.00	184.00	0.41%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	109,141.30		133,686.02	242,827.32
2. State Lottery Revenue	8560	193,450.00		63,600.00	257,050.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		302,591.30	0.00	197,286.02	499,877.32
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	77,684.00		188,479.00	266,163.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	127,694.00			127,694.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		205,378.00	0.00	188,479.00	393,857.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	97,213.30	0.00	8,807.02	106,020.32
D. COMMENTS:					

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

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

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	12,306,267.00	6.80%	13,143,477.00	5.14%	13,818,693.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	635,347.00	-65.33%	220,300.00	0.00%	220,300.00
4. Other Local Revenues	8600-8799	20,401.00	0.00%	20,400.00	0.00%	20,400.00
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	(1,192,548.00)	7.33%	(1,280,000.00)	5.47%	(1,350,000.00)
6. Total (Sum lines A1 thru A5c)		11,769,467.00	2.84%	12,104,177.00	5.00%	12,709,393.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,936,188.00		5,076,516.00
b. Step & Column Adjustment				83,912.00		86,384.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				56,416.00		56,416.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,936,188.00	2.84%	5,076,516.00	2.81%	5,219,316.00
2. Classified Salaries						
a. Base Salaries				1,599,268.00		1,632,900.00
b. Step & Column Adjustment				33,632.00		34,300.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,599,268.00	2.10%	1,632,900.00	2.10%	1,667,200.00
3. Employee Benefits	3000-3999	2,037,112.00	9.46%	2,229,900.00	7.72%	2,402,100.00
4. Books and Supplies	4000-4999	318,068.00	0.01%	318,100.00	0.00%	318,100.00
5. Services and Other Operating Expenditures	5000-5999	2,648,256.00	0.00%	2,648,300.00	0.00%	2,648,300.00
6. Capital Outlay	6000-6999	370,000.00	18.07%	436,850.00	11.48%	487,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	10,354.00	0.44%	10,400.00	0.00%	10,400.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(26,314.00)	-0.05%	(26,300.00)	0.00%	(26,300.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	57,192.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		11,950,124.00	3.15%	12,326,666.00	3.24%	12,726,116.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(180,657.00)		(222,489.00)		(16,723.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,423,231.53		2,242,574.53		2,020,085.53
2. Ending Fund Balance (Sum lines C and D1)		2,242,574.53		2,020,085.53		2,003,362.53
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,900.00		3,900.00		3,900.00
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	1,768,379.12		1,548,699.00		1,516,699.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	446,000.00		461,000.00		475,000.00
2. Unassigned/Unappropriated	9790	24,295.41		6,486.53		7,763.53
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,242,574.53		2,020,085.53		2,003,362.53

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	446,000.00		461,000.00		475,000.00
c. Unassigned/Unappropriated	9790	24,295.41		6,486.53		7,763.53
(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)						
		470,295.41		467,486.53		482,763.53

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.

Based on 2018-19 enrollment projections and past enrollment trends, the District anticipates enrollment to increase by approximately 2% in 2019-20 and approximately 1% in 2020-21. The Local Control Funding Formula is estimated to be adjusted per Department of Finance's estimates of COLA. Certificated step increases are estimated to be approximately 1.7%. Increase of 1 FTE in each subsequent year to continue the dual language program at subsequent grade levels. Classified step increases are estimated to be 2.1%. Benefits were adjusted accordingly due to the above changes. To reflect the changes in the Governor's May Revision, the following State pension programs are expected to change by the following: STRS is expected to increase by 1.85% in 2019-20 and an additional 0.97% in 2020-21. PERS is expected to increase by 2.738% in 2019-20 and an additional 2.7% in 2020-21. Capital outlay reflects adding two additional portables at DECA in each year. The project is expected to be complete by June 30, 2021.

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	164,094.00	0.00%	164,094.00	0.00%	164,094.00
2. Federal Revenues	8100-8299	792,971.00	0.00%	793,000.00	0.00%	793,000.00
3. Other State Revenues	8300-8599	86,067.00	0.04%	86,100.00	0.00%	86,100.00
4. Other Local Revenues	8600-8799	654,121.00	0.00%	654,100.00	0.00%	654,100.00
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	1,192,548.00	7.33%	1,280,000.00	5.47%	1,350,000.00
6. Total (Sum lines A1 thru A5c)		2,889,801.00	3.03%	2,977,294.00	2.35%	3,047,294.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				848,201.00		862,650.00
b. Step & Column Adjustment				14,449.00		14,700.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	848,201.00	1.70%	862,650.00	1.70%	877,350.00
2. Classified Salaries						
a. Base Salaries				692,911.00		707,500.00
b. Step & Column Adjustment				14,589.00		14,900.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	692,911.00	2.11%	707,500.00	2.11%	722,400.00
3. Employee Benefits	3000-3999	468,658.00	13.70%	532,860.00	6.68%	568,470.00
4. Books and Supplies	4000-4999	161,881.00	-0.02%	161,843.00	-0.01%	161,830.00
5. Services and Other Operating Expenditures	5000-5999	564,825.00	0.00%	564,850.00	0.00%	564,850.00
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	133,372.00	0.02%	133,400.00	0.00%	133,400.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	19,953.00	0.24%	20,000.00	0.00%	20,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,889,801.00	3.23%	2,983,103.00	2.19%	3,048,300.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		0.00		(5,809.00)		(1,006.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		433,042.13		433,042.13		427,233.13
2. Ending Fund Balance (Sum lines C and D1)		433,042.13		427,233.13		426,227.13
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	433,042.13		427,233.13		426,227.13
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		433,042.13		427,233.13		426,227.13
(Line D3f must agree with line D2)						

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.						
Certificated step increases are estimated to be approximately 1.7%. Classified step increases are estimated to be 2.1%. Benefits were adjusted accordingly due to the above changes. To reflect the changes in the Governor's May Revision, the following State pension programs are expected to change by the following: STRS is expected to increase by 1.85% in 2019-20 and an additional 0.97% in 2020-21. PERS is expected to increase by 2.738% in 2019-20 and an additional 2.7% in 2020-21.						

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	12,470,361.00	6.71%	13,307,571.00	5.07%	13,982,787.00
2. Federal Revenues	8100-8299	792,971.00	0.00%	793,000.00	0.00%	793,000.00
3. Other State Revenues	8300-8599	721,414.00	-57.53%	306,400.00	0.00%	306,400.00
4. Other Local Revenues	8600-8799	674,522.00	0.00%	674,500.00	0.00%	674,500.00
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)		14,659,268.00	2.88%	15,081,471.00	4.48%	15,756,687.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,784,389.00		5,939,166.00
b. Step & Column Adjustment				98,361.00		101,084.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				56,416.00		56,416.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,784,389.00	2.68%	5,939,166.00	2.65%	6,096,666.00
2. Classified Salaries						
a. Base Salaries				2,292,179.00		2,340,400.00
b. Step & Column Adjustment				48,221.00		49,200.00
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	2,292,179.00	2.10%	2,340,400.00	2.10%	2,389,600.00
3. Employee Benefits	3000-3999	2,505,770.00	10.26%	2,762,760.00	7.52%	2,970,570.00
4. Books and Supplies	4000-4999	479,949.00	0.00%	479,943.00	0.00%	479,930.00
5. Services and Other Operating Expenditures	5000-5999	3,213,081.00	0.00%	3,213,150.00	0.00%	3,213,150.00
6. Capital Outlay	6000-6999	370,000.00	18.07%	436,850.00	11.48%	487,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	143,726.00	0.05%	143,800.00	0.00%	143,800.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,361.00)	-0.96%	(6,300.00)	0.00%	(6,300.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	57,192.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		14,839,925.00	3.17%	15,309,769.00	3.03%	15,774,416.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(180,657.00)		(228,298.00)		(17,729.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,856,273.66		2,675,616.66		2,447,318.66
2. Ending Fund Balance (Sum lines C and D1)		2,675,616.66		2,447,318.66		2,429,589.66
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,900.00		3,900.00		3,900.00
b. Restricted	9740	433,042.13		427,233.13		426,227.13
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,768,379.12		1,548,699.00		1,516,699.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	446,000.00		461,000.00		475,000.00
2. Unassigned/Unappropriated	9790	24,295.41		6,486.53		7,763.53
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,675,616.66		2,447,318.66		2,429,589.66

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	446,000.00		461,000.00		475,000.00
c. Unassigned/Unappropriated	9790	24,295.41		6,486.53		7,763.53
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)		470,295.41		467,486.53		482,763.53
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.17%		3.05%		3.06%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,222.08		1,259.58		1,274.08
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		14,839,925.00		15,309,769.00		15,774,416.00
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)		14,839,925.00		15,309,769.00		15,774,416.00
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)		445,197.75		459,293.07		473,232.48
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)		445,197.75		459,293.07		473,232.48
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2017-18 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	16,253,740.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,128,398.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	205.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	93,800.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,972.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				100,977.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	19,435.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				15,043,800.00

Section II - Expenditures Per ADA		2017-18 Annual ADA/ Exps. Per ADA	
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		1,205.13	
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,483.13	
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		13,291,220.44	10,435.78
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		13,291,220.44	10,435.78
B. Required effort (Line A.2 times 90%)		11,962,098.40	9,392.20
C. Current year expenditures (Line I.E and Line II.B)		15,043,800.00	12,483.13
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2019-20 may be reduced by the lower of the two percentages)		0.00%	0.00%

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	950.00	0.00	0.00	(1,000.00)				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	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	0.00	0.00
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	3,500.00	0.00	1,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(4,450.00)	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	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	0.00	0.00
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	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	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	0.00	0.00
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	185,000.00	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	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	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	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	0.00	0.00
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					185,000.00	0.00	0.00	0.00
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00	0.00	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	0.00	0.00
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							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	4,450.00	(4,450.00)	1,000.00	(1,000.00)	185,000.00	185,000.00	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	521.00	0.00	0.00	(6,361.00)				
Other Sources/Uses Detail					0.00	57,192.00		
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	3,500.00	0.00	6,361.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(4,021.00)	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	100,000.00		
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					157,192.00	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		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	4,021.00	(4,021.00)	6,361.00	(6,361.00)	157,192.00	157,192.00		

Current LEA: 50-71068-0000000 Denair Unified		
Selected SELPA: XX		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
XX	Stanislaus County	

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	625	641		
Charter School	672	750		
Total ADA	1,297	1,391	N/A	Met
Second Prior Year (2016-17)				
District Regular	493	514		
Charter School	742	748		
Total ADA	1,235	1,262	N/A	Met
First Prior Year (2017-18)				
District Regular	514	514		
Charter School	766	740		
Total ADA	1,280	1,254	2.0%	Not Met
Budget Year (2018-19)				
District Regular	467			
Charter School	762			
Total ADA	1,229			

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 District was anticipating a higher number of students to participate in the Independent Study program at Denair Charter Academy. Future projections have been decreased to reflect this change in ADA. Resources are already aligned since the program is carried out by hourly teachers instead of contracted and the hours directly relate to the number of students participating.

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular		579	507	
Charter School		700	768	
Total Enrollment		1,279	1,275	0.3%
				Met
Second Prior Year (2016-17)				
District Regular		486	540	
Charter School		763	770	
Total Enrollment		1,249	1,310	N/A
				Met
First Prior Year (2017-18)				
District Regular		540	493	
Charter School		789	779	
Total Enrollment		1,329	1,272	4.3%
				Not Met
Budget Year (2018-19)				
District Regular		486		
Charter School		795		
Total Enrollment		1,281		

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 District was anticipating a higher number of students to participate in the Independent Study program at Denair Charter Academy. Future projections have been decreased to reflect this change in ADA. Resources are already aligned since the program is carried out by hourly teachers instead of contracted and the hours directly relate to the number of students participating. Additionally, Denair Middle School had an unexpected decline in enrollment in 2017-18. Future projections include declines at this time.

- 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	493	507	
Charter School	750	768	
Total ADA/Enrollment	1,243	1,275	97.5%
Second Prior Year (2016-17)			
District Regular	514	540	
Charter School	748	770	
Total ADA/Enrollment	1,262	1,310	96.3%
First Prior Year (2017-18)			
District Regular	467	493	
Charter School	740	779	
Total ADA/Enrollment	1,207	1,272	94.9%
		Historical Average Ratio:	96.2%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		96.7%

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	460	486		
Charter School	762	795		
Total ADA/Enrollment	1,222	1,281	95.4%	Met
1st Subsequent Year (2019-20)				
District Regular	472	494		
Charter School	788	815		
Total ADA/Enrollment	1,260	1,309	96.3%	Met
2nd Subsequent Year (2020-21)				
District Regular	458	479		
Charter School	816	844		
Total ADA/Enrollment	1,274	1,323	96.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

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

Has the District reached its LCFF target funding level?

Yes

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)	12,306,267.00	13,143,477.00	13,818,693.00
Step 1 - Change in Population			
a. ADA (Funded) (Form A, lines A6 and C4)	1,256.53	1,231.76	1,287.58
b. Prior Year ADA (Funded)	1,256.53	1,231.76	1,259.58
c. Difference (Step 1a minus Step 1b)	(24.77)	27.82	28.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)	-1.97%	2.26%	2.22%
Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding	11,951,356.00	12,306,267.00	13,143,477.00
b1. COLA percentage (if district is at target)	3.00%	2.57%	2.67%
b2. COLA amount (proxy for purposes of this criterion)	358,540.68	316,271.06	350,930.84
c. Gap Funding (if district is not at target)			
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	358,540.68	316,271.06	350,930.84
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	3.00%	2.57%	2.67%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	1.03%	4.83%	4.89%
LCFF Revenue Standard (Step 3, plus/minus 1%):	.03% to 2.03%	3.83% to 5.83%	3.89% to 5.89%

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)	5,213,967.00	5,183,399.00	5,183,399.00	5,183,399.00
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)	11,861,552.00	12,316,267.00	13,153,477.00	13,828,693.00
District's Projected Change in LCFF Revenue:		3.83%	6.80%	5.13%
LCFF Revenue Standard:		.03% to 2.03%	3.83% to 5.83%	3.89% to 5.89%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Prior years were funded not at target level, whereas budget year and subsequent years are calculated at target level.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	6,852,552.86	9,503,347.60	72.1%
Second Prior Year (2016-17)	8,389,999.08	11,469,710.73	73.1%
First Prior Year (2017-18)	8,440,306.00	12,135,945.00	69.5%
Historical Average Ratio:			71.6%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	68.6% to 74.6%	68.6% to 74.6%	68.6% to 74.6%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2018-19)	8,572,568.00	11,892,932.00	72.1%	Met
1st Subsequent Year (2019-20)	8,939,316.00	12,326,666.00	72.5%	Met
2nd Subsequent Year (2020-21)	9,288,616.00	12,726,116.00	73.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	1.03%	4.83%	4.89%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-8.97% to 11.03%	-5.17% to 14.83%	-5.11% to 14.89%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.97% to 6.03%	-1.7% to 9.83%	-.11% to 9.89%

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)	1,128,398.00		
Budget Year (2018-19)	792,971.00	-29.73%	Yes
1st Subsequent Year (2019-20)	793,000.00	0.00%	No
2nd Subsequent Year (2020-21)	793,000.00	0.00%	No

Explanation:
(required if Yes)

Prior year revenues include Deferred Revenue carryovers, while budget year and subsequent years do not.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2017-18)	1,003,429.00		
Budget Year (2018-19)	721,414.00	-28.11%	Yes
1st Subsequent Year (2019-20)	306,400.00	-57.53%	Yes
2nd Subsequent Year (2020-21)	306,400.00	0.00%	No

Explanation:
(required if Yes)

2017-2018 includes state grants that are not included in subsequent years such as Prop 39 Clean Energy and CTE Incentive Grant. 2017-2018 and 2018-2019 include one-time revenues for mandate reimbursements, while subsequent years do not.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2017-18)	762,127.00		
Budget Year (2018-19)	674,522.00	-11.49%	Yes
1st Subsequent Year (2019-20)	674,500.00	0.00%	No
2nd Subsequent Year (2020-21)	674,500.00	0.00%	No

Explanation:
(required if Yes)

2017-2018 includes local grants that are not included in subsequent years such as E-rate.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2017-18)	1,482,040.00		
Budget Year (2018-19)	479,949.00	-67.62%	Yes
1st Subsequent Year (2019-20)	479,943.00	0.00%	No
2nd Subsequent Year (2020-21)	479,930.00	0.00%	No

Explanation:
(required if Yes)

Prior year expenditures include one-time planned spending of carryovers.

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

First Prior Year (2017-18)	4,185,905.00		
Budget Year (2018-19)	3,213,081.00	-23.24%	Yes
1st Subsequent Year (2019-20)	3,213,150.00	0.00%	No
2nd Subsequent Year (2020-21)	3,213,150.00	0.00%	No

Explanation:
(required if Yes)

Prior year expenditures include one-time planned spending of carryovers.

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)	2,893,954.00		
Budget Year (2018-19)	2,188,907.00	-24.36%	Not Met
1st Subsequent Year (2019-20)	1,773,900.00	-18.96%	Not Met
2nd Subsequent Year (2020-21)	1,773,900.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2017-18)	5,667,945.00		
Budget Year (2018-19)	3,693,030.00	-34.84%	Not Met
1st Subsequent Year (2019-20)	3,693,093.00	0.00%	Met
2nd Subsequent Year (2020-21)	3,693,080.00	0.00%	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)

Prior year revenues include Deferred Revenue carryovers, while budget year and subsequent years do not.

Explanation:

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

2017-2018 includes state grants that are not included in subsequent years such as Prop 39 Clean Energy and CTE Incentive Grant. 2017-2018 and 2018-2019 include one-time revenues for mandate reimbursements, while subsequent years do not.

Explanation:

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

2017-2018 includes local grants that are not included in subsequent years such as E-rate.

- 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)

Prior year expenditures include one-time planned spending of carryovers.

Explanation:

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

Prior year expenditures include one-time planned spending of carryovers.

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? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) 0.00

2. Proposition 51 Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	14,839,925.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	14,839,925.00	445,197.75	431,205.00	N/A

3. All Other School Facility Programs Required Minimum Contribution

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	14,839,925.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
c. Net Budgeted Expenditures and Other Financing Uses	14,839,925.00	445,197.75	287,552.91	287,552.91

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%
296,798.50	296,798.50

Budgeted Contribution ¹
to the Ongoing and Major
Maintenance Account

e. OMMA/RMA Contribution

Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
431,205.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

296,798.50

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 reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2015-16)	Second Prior Year (2016-17)	First Prior Year (2017-18)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	350,000.00	429,000.00	488,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,193,122.30	773.05	113,303.00
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)	1,543,122.30	429,773.05	601,303.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	11,637,549.50	14,291,077.10	16,253,740.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	11,637,549.50	14,291,077.10	16,253,740.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	13.3%	3.0%	3.7%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.4%	1.0%	1.2%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	3,017,603.15	9,538,295.17	N/A	Met
Second Prior Year (2016-17)	(320,652.37)	11,482,895.64	2.8%	Not Met
First Prior Year (2017-18)	(823,286.00)	12,135,945.00	6.8%	Not Met
Budget Year (2018-19) (Information only)	(180,657.00)	11,950,124.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

The District has planned one-time deficit spending starting in 2016-17 related to one-time revenues that were carried over from prior years.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2015-16)	305,851.57	549,566.75	N/A	Met
Second Prior Year (2016-17)	3,298,726.75	3,567,169.90	N/A	Met
First Prior Year (2017-18)	3,231,015.90	3,246,517.53	N/A	Met
Budget Year (2018-19) (Information only)	2,423,231.53			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,222	1,260	1,274
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):

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	14,839,925.00	15,309,769.00	15,774,416.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	14,839,925.00	15,309,769.00	15,774,416.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	445,197.75	459,293.07	473,232.48
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)	445,197.75	459,293.07	473,232.48

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)	446,000.00	461,000.00	475,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	24,295.41	6,486.53	7,763.53
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)	470,295.41	467,486.53	482,763.53
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.17%	3.05%	3.06%
District's Reserve Standard (Section 10B, Line 7):	445,197.75	459,293.07	473,232.48
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?

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?

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?

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)?

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)	(1,339,562.00)			
Budget Year (2018-19)	(1,192,548.00)	(147,014.00)	-11.0%	Not Met
1st Subsequent Year (2019-20)	(1,280,000.00)	87,452.00	7.3%	Met
2nd Subsequent Year (2020-21)	(1,350,000.00)	70,000.00	5.5%	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)	0.00			
Budget Year (2018-19)	57,192.00	57,192.00	New	Not Met
1st Subsequent Year (2019-20)	0.00	(57,192.00)	-100.0%	Not Met
2nd Subsequent Year (2020-21)	0.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met) There were some one-time Special Ed expenditures in 2017-2018 that the District is not anticipating having to spend in subsequent years.

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

Explanation:
(required if NOT met)

The District budgeted a one-time transfer out to cover the COP obligations owed in July, 2018. Future payments will not need to be paid for out of the General Fund since the District will be issuing GO Bonds to cover two years of COP payments. This will allow Developer Fees to cover the remaining balance owed for COP obligations.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2018
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	7	Funds 25 & 56 / Object Codes 86xx & 89xx	Object Codes 7438 & 7439	1,810,000
General Obligation Bonds	24	Fund 51 / Object Codes 85xx & 86xx	Object Codes 7433 & 7434	11,500,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2018
TOTAL:				13,310,000

Type of Commitment (continued)	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation	300,977	302,666	302,666	302,666
General Obligation Bonds	1,100,986	1,142,010	1,216,010	1,276,410
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Total Annual Payments:	1,401,963	1,444,676	1,518,676	1,579,076
Has total annual payment increased over prior year (2017-18)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The District is expecting an increase in debt expenditures. The Stanislaus County will levy the necessary taxes to satisfy General Obligation Bond debt. Certificates of Participation debt is expected to be satisfied by the issuance of authorized GO Bonds and Developer Fee revenues thereafter.

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?

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(required if Yes)

Developer Fees have been used for past COP payments, but will not be able to sustain payments in the future without intervention. Therefore, the School Board has authorized the issuance of the remainder GO Bonds which can cover approximately \$700,000 in COP payments based on the types of expenditures the COPs were used to finance. This will cover COP obligations over the next two years allowing Developer Fees to catch up and cover the remaining balance of COPs.

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:

An employee must have been taking District benefits prior to retiring in order to qualify for continued benefits after retirement including the District's contribution of \$6,000 per year for classified/certificated employees and \$7,000 for confidential/management employees.

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

Pay-as-you-go

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

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

1,280,435.00
402,368.00
878,067.00
Actuarial Jul 01, 2017

5. OPEB Contributions

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
a.	166,711.00	166,711.00	166,711.00
b.	55,000.00	100,000.00	100,000.00
c.	55,000.00	70,500.00	67,500.00
d.	15	12	11

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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	68.5	72.3	73.3	74.3

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Neither the District nor the union have sunshined for 2018-19 reopeners. We do have an approved contract already in place but will negotiation reopeners in 2018-19.
--

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

48,179

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
\$6,000/FTE	\$6,000/FTE	\$6,000/FTE
\$6,000 annual cap	\$6,000 annual cap	\$6,000 annual cap
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

0.25% restoration was included with Second Interim MYP, which can be added to the salary schedule without negotiations. This is the first budget update since the District settled with the teachers' union, which included a one-time off the salary schedule payment of 4.31% in 2017-18 only and is not budgeted in any of the MYP years.

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
81,511	83,912	86,384
1.7%	1.7%	1.7%

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
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	60.2	61.1	61.1	61.1

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.

Neither the District nor the union have sunshined for 2018-19 reopeners. We do have an approved contract already in place but will negotiation reopeners in 2018-19.
--

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

21,333

Budget Year
(2018-19)

1st Subsequent Year
(2019-20)

2nd Subsequent Year
(2020-21)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
\$6,000/FTE	\$6,000/FTE	\$6,000/FTE
\$6,000 annual cap	\$6,000 annual cap	\$6,000 annual cap
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
42,099	42,935	43,788
2.1%	2.1%	2.1%

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
No	No	No
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	16.6	16.6	16.6	16.6

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
Total cost of H&W benefits	\$7,000/FTE	\$7,000/FTE	\$7,000/FTE
Percent of H&W cost paid by employer	\$7,000 annual cap	\$7,000 annual cap	\$7,000 annual cap
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	16,041	16,514	17,000
Percent change in step & column over prior year	2.1%	2.1%	2.1%

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

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

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits			
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.

Jun 28, 2018

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the district's financial system independent of the county office system?

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

A9. Our Superintendent, Mr. Aaron Rosander is retiring as of June 30, 2018. The Board went through a rigorous hiring process and has selected Dr. Terry Metzger as his successor. She will be starting July 1, 2018.

End of School District Budget Criteria and Standards Review

SACS2018 Financial Reporting Software - 2018.1.0
6/26/2018 9:58:18 PM

50-71068-0000000

July 1 Budget
2017-18 Estimated Actuals
Technical Review Checks

Denair Unified

Stanislaus 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

AR-AP-POSITIVE - (W) - The following Accounts Receivable (9200), Due from Other Funds (9310), Accounts Payable (9500), and/or Due to Other Funds (9610) objects have a negative balance in excess of \$1,000 by resource, by fund:

EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	6230	9500	-17,000.00

Explanation: A liability was picked up based on the contract amount, but the invoice came in \$17,000 less. The CL will be closed prior to June 30, 2018.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2018 Financial Reporting Software - 2018.1.0
6/26/2018 9:53:01 PM

50-71068-0000000

July 1 Budget
2018-19 Budget
Technical Review Checks

Denair Unified

Stanislaus 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)
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IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.