

# Orcutt Union School District

Adopted Budget  
**2018-2019**



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## OCUTT UNION SCHOOL DISTRICT

Adopted Budget  
2018-2019

### State Budget Information

The Governor's proposal in his original January 2018/19 budget was to fully implement the Local Control Funding Formula (LCFF) two years earlier than expected. It is noteworthy that full implementation of the LCFF does not equate to funding adequacy for K – 12 education. It merely restores our funding to the 2007/08 levels. With inflation over the past 10 years and the mandatory increases to the State Teachers Retirement System (STRS) and the Public Employees Retirement System (PERS), our purchasing power has actually been diminished. The State of California is currently ranked 41<sup>st</sup> – 43<sup>rd</sup> in the nation for per pupil funding.

With the full implementation of the LCFF, the current state funding model only provides for a small Cost of Living Adjustments (COLA's) over the next several years. The additional funding we will receive from the COLA is not enough to cover our rising costs which sets forth a growing structural deficit in the district's Multi-Year Budget projection. Examples of rising costs include, however are not limited to, step and column increases in compensation, mandatory increasing contributions to STRS and PERS and increasing special education student population and associated costs.

The Governor notes that the country, and the state, are nearing the longest economic recovery on record at nearly 10 years. He cautions that agencies be mindful of this and plan for the coming recession.

There is a potential of improvement in the K – 12 funding model. Assembly Bill 2808 that is sponsored by Assembly member, Al Muratsuchi, proposes scheduled increases in per-student funding commencing in 2019/20. It proposes increases to the base grant that would set funding level targets above the national average. However, the funding source is the natural growth in the state's revenues (taxes) and said revenues can be volatile.

The Governor's May Revision to his January 2018/19 budget proposal reflects General Fund revenues increasing from \$135.1 billion to \$138.3 billion. Although revenue forecasts have increased, it does not translate to significantly more money for K -12 education due to the rules of Proposition 98. We will see a very minor increase in funding to K – 12 education from the Governor's January proposal of \$78.3 billion to the Governor's May revise of \$78.4 billion. The most significant increase will be his proposal to increase the one-time discretionary money from \$295 per ADA to \$344. Members of the assembly and senate are currently in favor of identifying some of the Governor's proposed one-time money as on-going money. If this materializes, it will improve the district's current Multi-year Budget Projection.

### District Enrollment

District enrollment projections are the single most critical budget assumption and will have the most significant impact on district finances. A large decrease in actual enrollment vs. projected enrollment can be financially devastating to a district. Therefore, fiscal prudence and common sense tells us to project enrollment conservatively. The first step in projecting enrollment is to analyze the history. Here is a summary of our actual/CBEDS enrollment for the past few years:

2012/13:	4,387	
2013/14:	4,400	+ 13
2014/15:	4,512	+112
2015/16:	4,492	( 20)
2016/17:	4,494	+ 2
2017/18:	4,501	+ 7 current enrollment

While we had an unexplained large increase of 112 students in 2014/15, it appears over the past 4 years enrollment is relatively stable between 4,492 and 4,512. We know that our neighboring school district is overcrowded, allowing students to transfer out, and there is a strong demand from parents in those communities to transfer their children into our district.

Our district monitors this closely allowing inter district transfers, while being mindful of serving the students in our own district boundaries.

Another positive factor in our enrollment is the number of local housing developments currently underway. There are three (3) new housing developments with approximately 344 single family detached homes and a 214 unit apartment project being built and coming to market within the next 2 – 3 years. When we account for assumed retiree housing and information from our demographer, we estimate we could gain 54 students over the next few years from these developments.

With all of this in mind, we are projecting a conservative flat enrollment for this budget year, and the next few years at 4,428.

### Multi-Year Budget Projections

Multi-year budget projections are required for most all budget benchmarks. Nearly all school districts in California use California School Services (SCC) dashboard assumptions which are a starting point for current and future years. Many assumptions are used in formulating our multi-year budget projections and the major assumptions are listed below.

MULTI YEAR ASSUMPTIONS					
	2018-19	2019-20	2020-21	2021-22	2022-23
Enrollment Projections	4,428	4,428	4,428	4,428	4428
Funded ADA	4274.11	4274.10	4274.10	4274.10	4274.10
Unduplicated Pupil Count	45.19%	45.19%	45.19%	45.19%	45.19%
SSC LCFF Gap Funding	100.00%	0%	0%	0%	0%
COLA	3.00%	2.57%	2.67%	2.67%	0%
Mandate Block Grant	\$121,341	\$121,341	\$121,341	\$121,341	\$121,341
One-Time Discretionary Grant	\$1,463,720	0	0	0	0
Unrestricted Lottery Funds per ADA	\$144	\$144	\$144	\$144	\$144
Restricted Lottery Funds per ADA	\$45	\$45	\$45	\$45	\$45
Charter School allowable fees	\$1,427,681	\$1,470,512	\$1,513,745	\$1,559,006	\$1,605,620
Additional Base Grant & Gap Funding	\$2,788,936	\$826,311	\$881,890	\$0	\$0
Additional Supplemental Grant	\$53,967	\$111,359	\$52,076	\$0	\$0
Step and Column Compensation Increase	\$353,620	\$317,523	\$348,979	\$353,724	\$345,000
Projected STRS Contribution	\$3,361,465 16.38%	\$3,766,753 18.13%	\$4,017,870 19.10%	\$4,351,871 20.00%	\$4,627,657 21.00%
Projected PERS Contribution	\$1,032,218 18.1%	\$1,447,145 20.8%	\$1,675,924 23.8%	\$1,763,996 24.8%	\$1,867,419 26%
Health/Welfare	\$4,357,138	\$4,357,138	\$4,357,138	\$4,357,138	\$4,357,138
Increase of certificated FTE	1.2	0	0	8	0
Post-Employment Benefits Transfer	\$418,079	\$438,982	\$460,931	\$483,978	\$498,449
Textbook Adoptions	\$800,000	\$1,000,000	0	0	0
Deferred Maintenance	\$606,800	\$625,247	\$643,629	\$662,873	\$682,693
California CPI applied to Supplies/Services	3.22%	3.04%	2.94%	2.99%	2.99%



<b>Contributions</b>					
	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
Special Education	\$3,705,832	\$3,924,317	\$4,100,351	\$4,296,949	\$4,479,730
Special Education Transportation	\$183,664	\$189,174	\$194,849	\$200,695	\$206,715
Home To School Transportation	\$800,712	\$824,733	\$849,475	\$874,960	\$901,208
Routine Maintenance	\$1,110,036	\$1,144,238	\$1,174,138	\$1,201,765	\$1,228,139
Campus Connection	\$26,648	\$27,447	\$28,271	\$29,119	\$29,993
<b>Total</b>	<b>\$5,826,893</b>	<b>\$6,109,910</b>	<b>\$6,347,084</b>	<b>\$6,603,486</b>	<b>\$6,845,785</b>

Here is a summary of the increase/decrease to fund balances and ending fund balances:

	<u>Increase/Decrease</u>	<u>Ending Fund Balance</u>
2018/19:	(\$ 424,700)*	\$ 8,119,090
2019/20:	(\$ 976,602)**	\$ 7,142,488
2020/21:	(\$ 16,773)	\$ 7,125,715
2021/22:	(\$ 1,668,154)	\$ 5,457,560
2022/23:	(\$ 2,650,662)	\$ 2,806,898

\*Includes a one-time investment of \$800,000 in student textbooks

\*\*Includes a one-time investment of \$1,000,000 in student textbooks

## Summary

This budget has been prepared based on the best information at this point in time. As always, this information is subject to change. The 2017/18 Estimated Actuals will not be finalized until mid-August and the 2018/19 revenues may change when the State Budget Act is signed.

Based on the information in the 2018-19 Adopted Budget Report, the Orcutt Union School District meets its financial obligations for the current and two subsequent years by maintaining the required minimum level Reserve for Economic Uncertainties for the 2019-20 and 2020-21.

**ORCUTT UNION SCHOOL DISTRICT**  
**GENERAL FUND SUMMARY**  
**Adopted Budget 2018-19**

Beginning Balance: \$ 8,543,790

Income:

LCFF Sources	\$ 37,986,815
Federal	\$ 1,807,844
State	\$ 4,631,185
Local	\$ 3,044,552
	\$ -

Total Income: \$ 47,470,396

Expenditures:

Certificated Salaries	\$ 20,820,813
Classified Salaries	\$ 6,909,394
Employee Benefits	\$ 11,964,104
Books/Supplies	\$ 3,083,988
Services/Operating Expenditures	\$ 2,846,812
Facilities/Capital Outlay	\$ 259,046
Other Outgo	\$ 1,372,318
Transfers of Indirect/Direct Support Costs	\$ (104,851)
Transfers Out/Uses - Deferred Maint./Post Retirement	\$ 743,472

Total Expenditures: \$ 47,895,096

Net Increase (Decrease) in Fund Balance

\$ (424,700) The deficit spending is due to textbook adoption budgeted at \$800,000 for 2018-19

Unadjusted Ending Balance: \$ 8,119,090

Components of Ending Fund Balance:

Restricted Programs	\$ 276,604
Revolving Cash Fund	\$ 15,500
Stores	\$ 15,200
Set Aside for Compensated Absences	\$ 150,000
Textbook Adoption	\$ 1,000,000
Reserve for Strategic Plan	\$ 1,924,320
Reserve for Future Recession	\$ 3,300,614
State Mandatory Minimum Reserve - 3%	\$ 1,436,853

Undesignated/Unappropriated 0

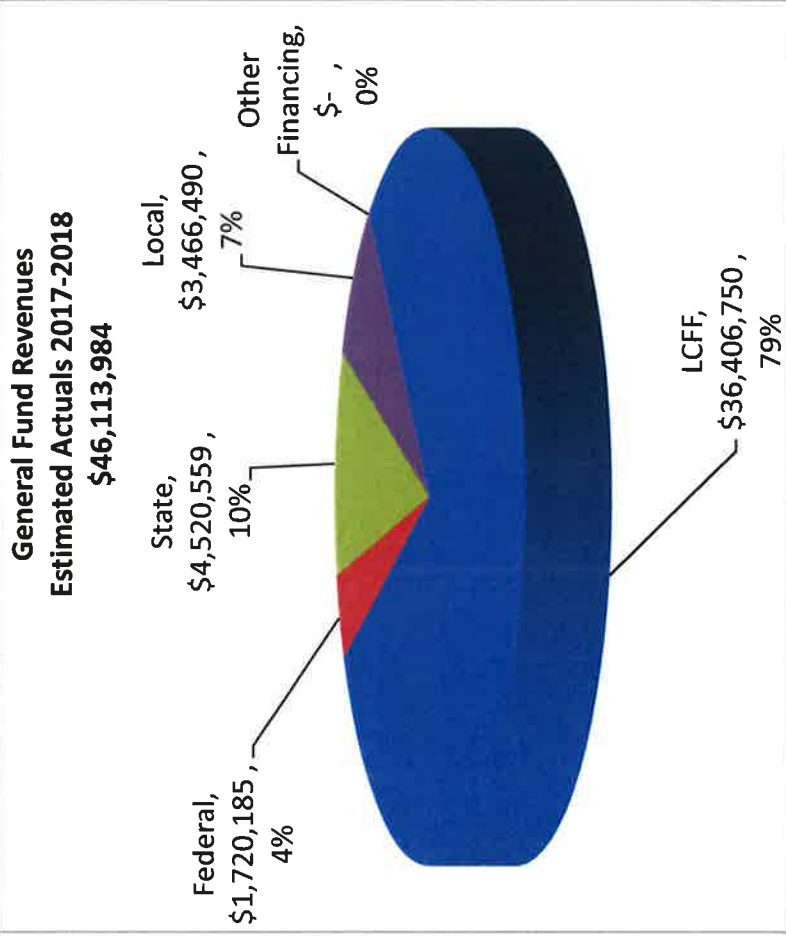
Projected Contributions:

Special Ed. =	\$ 3,705,832
Transportation, Regular =	\$ 800,712
Transportation, Special Ed. =	\$ 183,664
Routine Maintenance =	\$ 1,110,036
Campus Connection	\$ 26,648
	\$ 5,826,892

**ORCUTT UNION SCHOOL DISTRICT  
FUNDS SUMMARY**

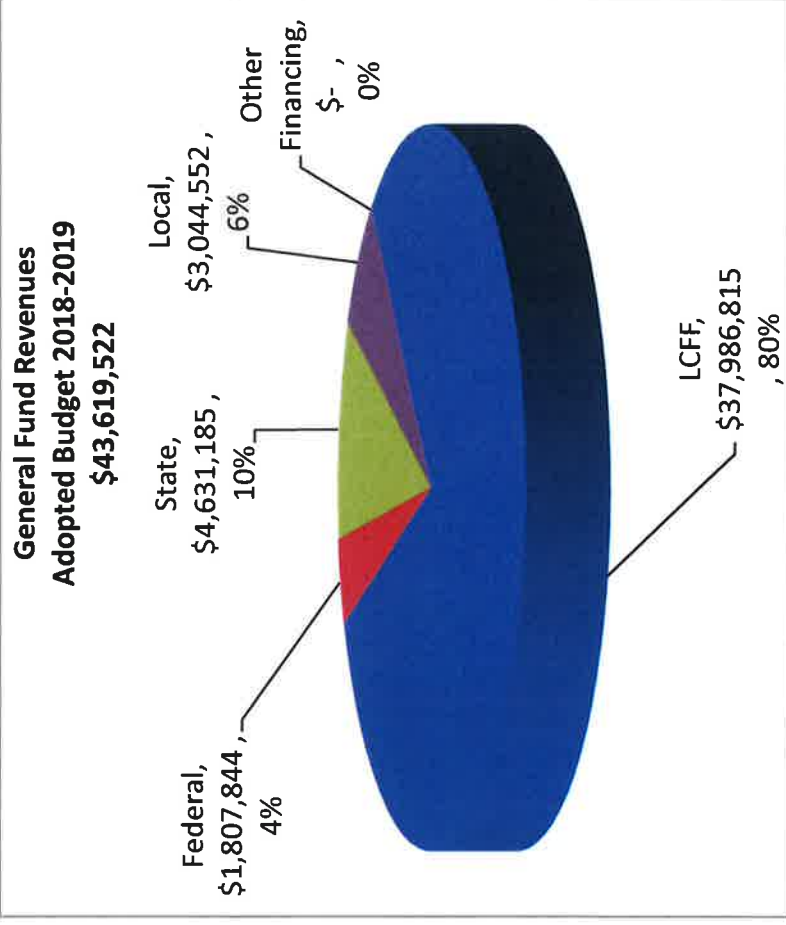
FUND	BUDGET ADOPTION 2018-19
Charter School (Fund 09)	
Beginning Balance	\$ 1,148,425
Revenues	\$ 8,070,784
Expenditures	\$ (8,069,912)
Other Financing/Sources	
Ending Fund Balance	\$ 1,149,296
Child Development (Fund 12)	
Beginning Balance	\$ -
Revenues	\$ 207,627
Expenditures	\$ (220,099)
Other Financing/Sources	\$ -
Ending Fund Balance	\$ (12,472)
Cafeteria (Fund 13)	
Beginning Balance	\$ 1,291,774
Revenues	\$ 2,101,980
Expenditures	\$ (2,445,297)
Other Financing/Sources	
Ending Fund Balance	\$ 948,457
Deferred Maintenance (Fund 14)	
Beginning Balance	\$ 4,068,488
Revenues	\$ 321,000
Expenditures	\$ (860,099)
Other Financing/Sources	\$ 296,000
Ending Fund Balance	\$ 3,825,389
Post-Employment Benefits (Fund 20)	
Beginning Balance	\$ 2,781,113
Revenues	\$ 20,000
Expenditures	\$ -
Other Financing/Sources	\$ 435,000
Ending Fund Balance	\$ 3,236,113
Capital Facilities (Fund 25)	
Beginning Balance	\$ 4,112,849
Revenues	\$ 149,000
Expenditures	\$ (144,000)
Other Financing/Sources	\$ -
Ending Fund Balance	\$ 4,117,849
Special Reserve - Capital Projects (Fund 40)	
Beginning Balance	\$ 308,619
Revenues	\$ 500
Expenditures	\$ -
Other Financing/Sources	\$ -
Ending Fund Balance	\$ 309,119
Bond Interest & Redemption (Fund 51)	
Beginning Balance	\$ 1,133,793
Revenues	\$ 1,083,390
Expenditures	\$ (1,055,399)
Ending Fund Balance	\$ 1,161,784
Self-Insurance Fund (Fund 67)	
Beginning Balance	\$ 45,105
Revenues	\$ 5,000
Expenditures	\$ -
Ending Fund Balance	\$ 50,105

# General Fund Revenues Comparison, Unrestricted & Restricted, FY 2017-2018 / FY 2018-2019



General Fund Revenues 2017-2018  
(In Millions)

LCFF	36.41
Federal	1.72
State	4.52
Local	3.47
Other Financing	-
Total Revenues	46.11
Beginning Balance	4.03
Total General Fund	\$ 50.14

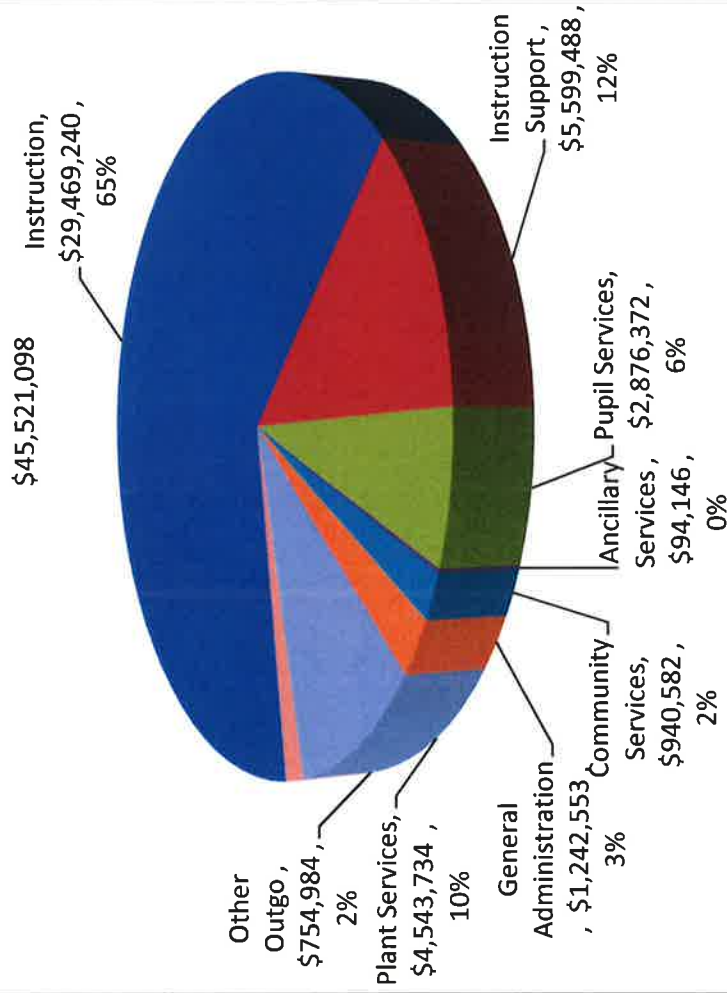


General Fund Revenues 2018-2019  
(In Millions)

LCFF	37.99
Federal	1.81
State	4.63
Local	3.04
Other Financing	-
Total Revenues	47.47
Beginning Balance	4.03
Total General Fund	\$ 51.50

# General Fund Expenditures Comparison, Restricted & Unrestricted, by Function FY 2017-2018 / FY 2018-2019

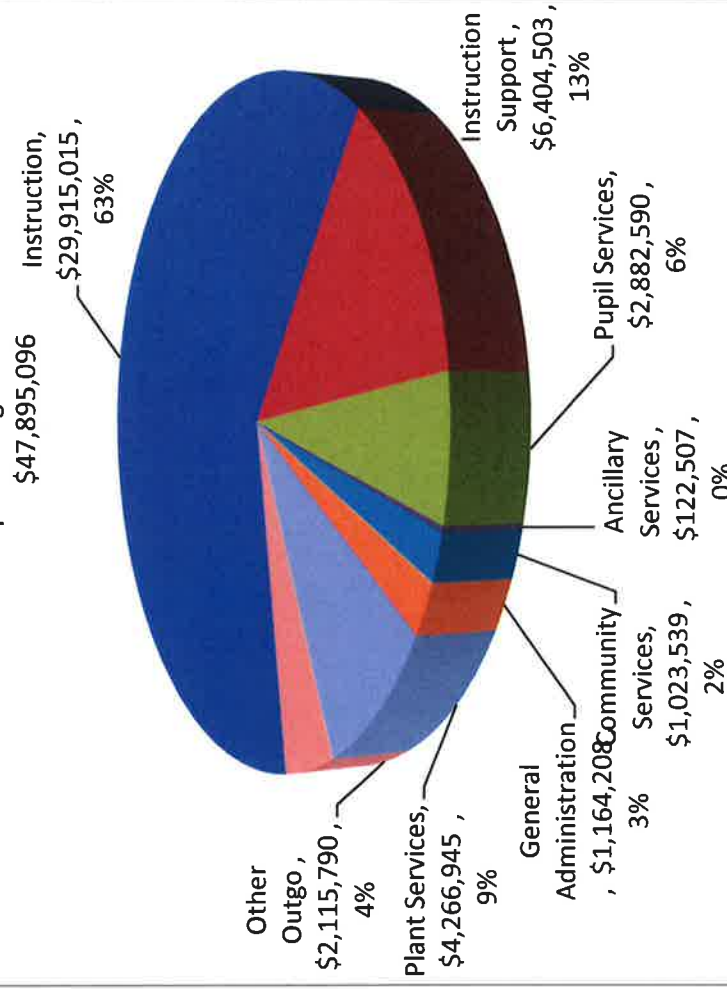
General Fund Expenditures by Function  
Estimated Actuals 2017-2018



General Fund Expenditures, by Function  
(In Millions)

Instruction	29.5
Instruction Support	5.6
Pupil Services	2.9
Ancillary Services	-
Community Services	0.9
General Administration	1.2
Plant Services	4.5
Other Outgo	0.8
<b>Total Expenditures</b>	<b>\$ 45.5</b>

General Fund Expenditures by Function  
Adopted Budget 2018-2019

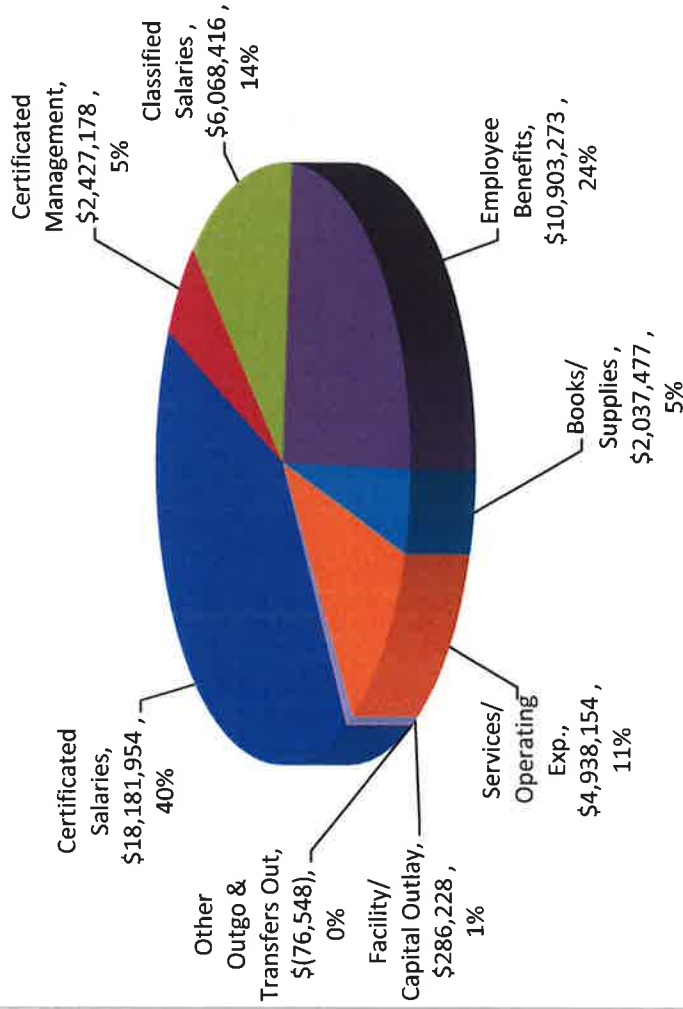


General Fund Expenditures, by Function  
(In Millions)

Instruction	29.9
Instruction Support	6.4
Pupil Services	2.9
Ancillary Services	-
Community Services	1.0
General Administration	1.2
Plant Services	4.3
Other Outgo	2.1
<b>Total Expenditures</b>	<b>\$ 47.9</b>

# General Fund Expenditures Comparison, Unrestricted and Restricted, by Object FY 2017-2018 / FY 2018-2019

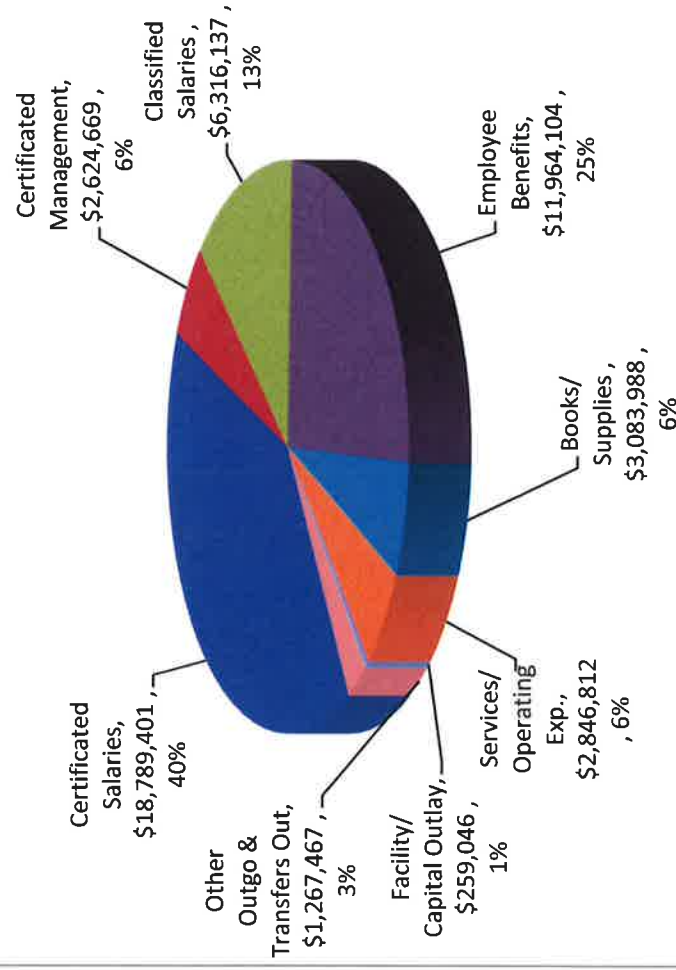
Total Expenditures by Object,  
Estimated Actuals 2017-2018  
\$ 47,766,131



General Fund Expenditures by Object  
(In Millions)

Certificated Salaries	18.2
Certificated Management	2.4
Classified Salaries	6.1
Employee Benefits	10.9
Book Supplies	2.0
Service/Operating Exp.	4.9
Facilities/Capital Outlay	0.3
Other Uses	(0.1)
<b>Total Expenditures</b>	<b>\$ 44.8</b>

Total Expenditures by Object,  
Adopted Budget 2018-2019  
\$ 47,151,625



General Fund Expenditures by Object  
(In Millions)

Certificated Salaries	18.8
Certificated Management	2.6
Classified Salaries	6.3
Employee Benefits	12.0
Book Supplies	3.1
Service/Operating Exp.	2.8
Facilities/Capital Outlay	0.3
Other Uses	1.3
<b>Total Expenditures</b>	<b>\$ 47.2</b>

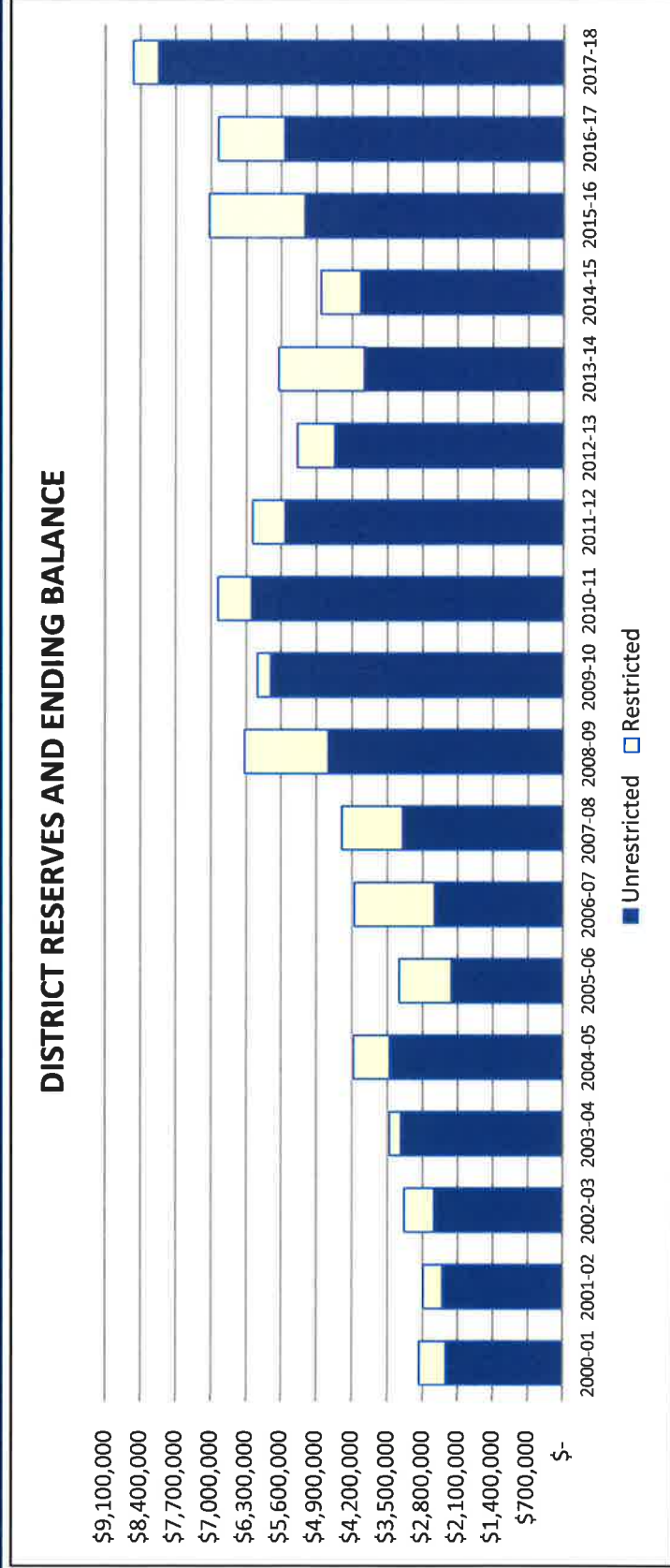
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## Major Function Descriptions

- **DIRECT INSTRUCTION** - Activities dealing directly with the interaction between teachers and students. Includes regular and special education services.
  - **INSTRUCTION SUPPORT** - These are services that provide administrative, technical and logistical support to facilitate and enhance instruction. i.e. Curriculum development, staff development, library, media and technology as well as school administration
  - **PUPIL SERVICES** - Activities that involve guidance, counseling, psychological services, attendance and social work services as well as health services, transportation and food services.
  - **ANCILLARY SERVICES** - School sponsored activities designed to motivate, provide enjoyment or improve skills in a competitive or non-competitive environment. i.e. athletics, band, clubs
  - **COMMUNITY SERVICES** - Activities concerned with providing community services to community participants other than students. i.e. child care, community facilities scheduling.
  - **GENERAL ADMINISTRATION** - Activities concerned with establishing policy and overall general administration of the district. i.e., board, superintendent, fiscal services, personnel, warehouse, data processing
  - **PLANT SERVICES** - Activities concerned with keeping the physical plant open, comfortable and safe for use, keeping grounds, buildings, and equipment in working condition and a state of repair.
  - **OTHER OUTGO** - Outlay for debt service, transfers to other agencies, inter-fund transfers out.
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# District Reserves and Net Ending Balances 2000-01 to 2017-18



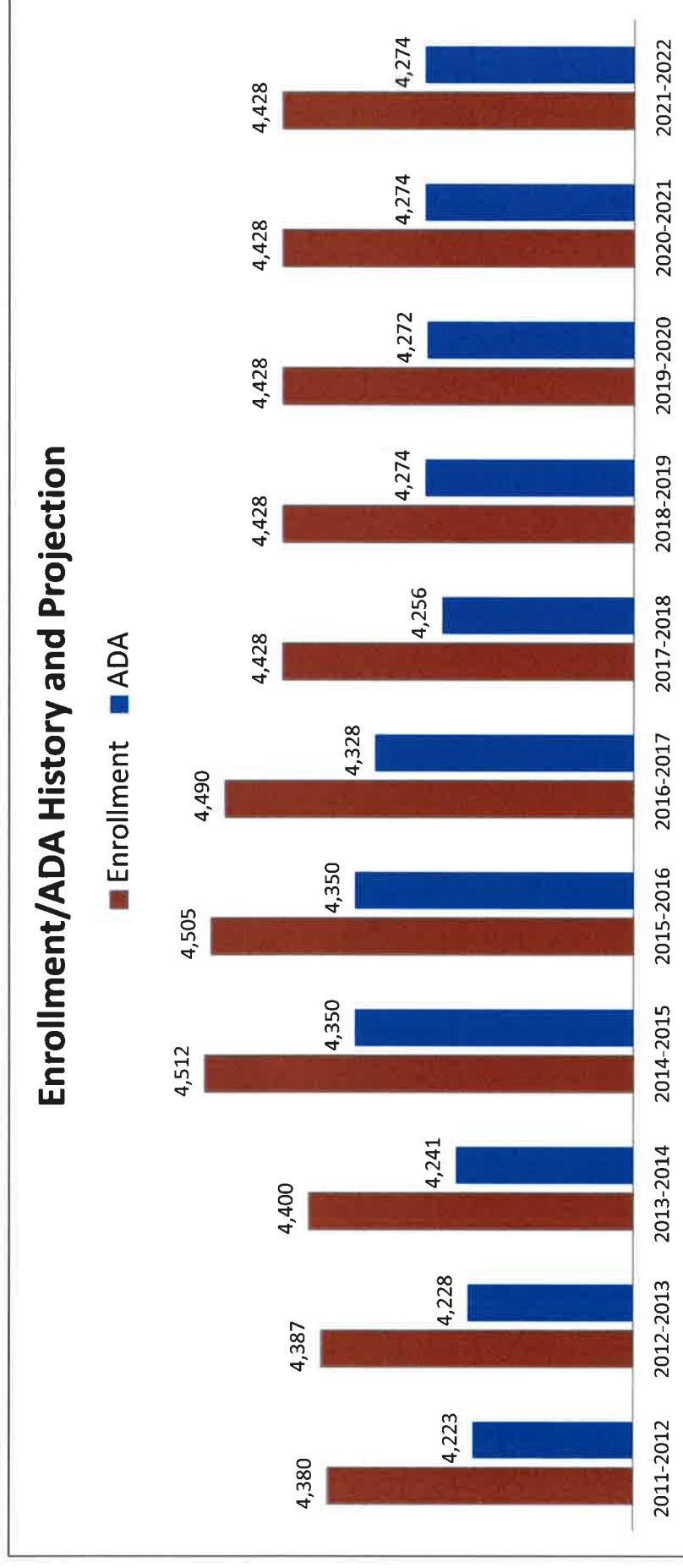
Net Ending Balance Components			
	2016-17	2017-18 Projected	2018-19 Projected
Revolving Cash	15,500	15,500	15,500
Stores	15,190	15,200	15,200
Prepaid Expense	-	-	-
All Others	-	-	-
General Reserve	-	-	-
Legally Restricted	-	-	-
Economic Uncertainties	1,293,849	1,366,713	1,436,853
Unrealized Gains	-	-	-
Other Assignments	5,906,250	6,643,410	6,735,161
Undesignated Amount	-	-	-
Unappropriated Amount	-	-	-
	7,230,789	8,040,823	8,202,714

Source: Unaudited Actuals

June 7, 2018

Reflects information as of June 2018

## Attendance History and Projections, 2011-2012 to 2020-2021



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	35,350,448.00	1,056,302.00	36,406,750.00	36,930,513.00	1,056,302.00	37,986,815.00	4.3%
2) Federal Revenue		8100-8299	0.00	1,720,184.78	1,720,184.78	0.00	1,807,843.76	1,807,843.76	5.1%
3) Other State Revenue		8300-8599	1,700,266.70	2,820,292.50	4,520,559.20	2,496,402.70	2,134,782.50	4,631,185.20	2.4%
4) Other Local Revenue		8600-8799	1,573,631.30	1,892,858.46	3,466,489.76	1,225,271.99	1,819,280.00	3,044,551.99	-12.2%
5) TOTAL, REVENUES			38,624,346.00	7,489,637.74	46,113,983.74	40,652,187.69	6,818,208.26	47,470,395.95	2.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	16,870,825.27	3,232,531.01	20,103,356.28	17,531,001.58	3,289,811.42	20,820,813.00	3.6%
2) Classified Salaries		2000-2999	4,846,184.13	1,728,007.59	6,574,191.72	4,984,862.43	1,924,531.81	6,909,394.24	5.1%
3) Employee Benefits		3000-3999	7,696,038.85	3,207,217.35	10,903,256.20	8,587,361.85	3,376,741.91	11,964,103.76	9.7%
4) Books and Supplies		4000-4999	1,588,697.48	448,779.32	2,037,476.80	2,602,738.30	481,249.68	3,083,987.98	51.4%
5) Services and Other Operating Expenditures		5000-5999	1,783,131.23	3,155,022.48	4,938,153.71	1,763,691.56	1,083,120.80	2,846,812.36	-42.4%
6) Capital Outlay		6000-6999	268,227.71	18,000.00	286,227.71	259,046.00	0.00	259,046.00	-9.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00 0.00	0.00	0.00	0.00	1,372,318.00	1,372,318.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(116,219.38)	39,671.38	(76,548.00)	(142,771.77)	37,921.04	(104,850.73)	37.0%
9) TOTAL, EXPENDITURES			32,936,885.29	11,829,229.13	44,766,114.42	35,585,929.95	11,565,694.66	47,151,624.61	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			5,687,460.71	(4,339,591.39)	1,347,869.32	5,066,257.74	(4,747,486.40)	318,771.34	-76.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	20,500.00	0.00	20,500.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	458,984.00	296,000.00	754,984.00	447,471.54	296,000.00	743,471.54	-1.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,438,952.54)	4,438,952.54	0.00	(4,815,869.10)	4,815,869.10	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,877,436.54)	4,142,952.54	(734,484.00)	(5,263,340.64)	4,519,869.10	(743,471.54)	1.2%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			810,024.17	(196,638.85)	613,385.32	(197,082.90)	(227,617.30)	(424,700.20)	-169.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,230,788.99	699,616.01	7,930,405.00	8,040,813.16	502,977.16	8,543,790.32	7.7%
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)			7,230,788.99	699,616.01	7,930,405.00	8,040,813.16	502,977.16	8,543,790.32	7.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,230,788.99	699,616.01	7,930,405.00	8,040,813.16	502,977.16	8,543,790.32	7.7%
2) Ending Balance, June 30 (E + F1e)			8,040,813.16	502,977.16	8,543,790.32	7,843,730.26	275,359.86	8,119,090.12	-5.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,500.00	0.00	15,500.00	15,500.00	0.00	15,500.00	0.0%
Stores		9712	15,200.00	0.00	15,200.00	15,200.00	0.00	15,200.00	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	502,977.16	502,977.16	0.00	275,359.86	275,359.86	-45.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	6,643,400.21	0.00	6,643,400.21	6,376,177.38	0.00	6,376,177.38	-4.0%
Compensated Absences	0000	9780				150,000.00		150,000.00	
Textbook Adoption	0000	9780				1,000,000.00		1,000,000.00	
Strategic Plan	0000	9780				1,924,319.55		1,924,319.55	
Reserve for Future Recession	0000	9780				3,300,613.75		3,300,613.75	
Compensated Absences	0000	9780	150,000.00		150,000.00				
Textbook Adoption	0000	9780	1,800,000.00		1,800,000.00				
Strategic Plan	0000	9780	1,492,156.13		1,492,156.13				
Reserve for Future Recession	0000	9780	3,200,000.00		3,200,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,366,712.95	0.00	1,366,712.95	1,436,852.88	0.00	1,436,852.88	5.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	6,466,138.12	(548,931.42)	5,917,206.70				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	2,500.00	0.00	2,500.00				
c) in Revolving Cash Account		9130	15,500.00	0.00	15,500.00				
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	13,725.11	153,025.00	166,750.11				
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	15,190.48	0.00	15,190.48				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			6,513,053.71	(395,906.42)	6,117,147.29				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	4,920.45	0.00	4,920.45				
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	52,520.27	52,520.27				
6) TOTAL, LIABILITIES			4,920.45	52,520.27	57,440.72				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

Orcutt Union Elementary  
Santa Barbara County

July 1 Budget  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

42 69260 0000000  
Form 01

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)	
(G9 + H2) - (I6 + J2)			6,508,133.26	(448,426.69)	6,059,706.57				

			2017-18 Estimated Actuals			2018-19 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	18,244,797.00	0.00	18,244,797.00	19,750,857.00	0.00	19,750,857.00	8.3%
Education Protection Account State Aid - Current Year		8012	5,329,630.00	0.00	5,329,630.00	5,416,685.00	0.00	5,416,685.00	1.6%
State Aid - Prior Years		8019	9,416.00	0.00	9,416.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	58,543.00	0.00	58,543.00	55,244.00	0.00	55,244.00	-5.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	10,898,814.00	0.00	10,898,814.00	11,387,779.00	0.00	11,387,779.00	4.5%
Unsecured Roll Taxes		8042	452,483.00	0.00	452,483.00	454,487.00	0.00	454,487.00	0.4%
Prior Years' Taxes		8043	280,668.00	0.00	280,668.00	(618.00)	0.00	(618.00)	-100.2%
Supplemental Taxes		8044	468,913.00	0.00	468,913.00	461,094.00	0.00	461,094.00	-1.7%
Education Revenue Augmentation Fund (ERAF)		8045	1,950,857.00	0.00	1,950,857.00	1,884,207.00	0.00	1,884,207.00	-3.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			37,694,121.00	0.00	37,694,121.00	39,409,735.00	0.00	39,409,735.00	4.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(296,000.00)		(296,000.00)	(296,000.00)		(296,000.00)	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	(2,047,673.00)	0.00	(2,047,673.00)	(2,183,222.00)	0.00	(2,183,222.00)	6.6%
Property Taxes Transfers		8097	0.00	1,056,302.00	1,056,302.00	0.00	1,056,302.00	1,056,302.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			35,350,448.00	1,056,302.00	36,406,750.00	36,930,513.00	1,056,302.00	37,986,815.00	4.3%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	833,955.00	833,955.00	0.00	963,026.00	963,026.00	15.5%
Special Education Discretionary Grants		8182	0.00	168,175.00	168,175.00	0.00	38,403.00	38,403.00	-77.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		593,613.88	593,613.88		553,426.99	553,426.99	-6.8%
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		96,445.00	96,445.00		96,445.00	96,445.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		22,351.99	22,351.99		141,542.77	141,542.77	533.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3185, 4050, 4123, 4124, 4126, 4127, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act		8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	5,643.91	5,643.91	0.00	15,000.00	15,000.00	165.8%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	1,720,184.78	1,720,184.78	0.00	1,807,843.76	1,807,843.76	5.1%
<b>OTHER STATE REVENUE</b>									
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		34,297.00	34,297.00		34,297.00	34,297.00	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	995,052.00	0.00	995,052.00	1,825,125.00	0.00	1,825,125.00	83.4%
Lottery - Unrestricted and Instructional Materials		8560	687,141.00	230,214.00	917,355.00	653,204.00	214,752.00	867,956.00	-5.4%
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		153,562.50	153,562.50		153,562.50	153,562.50	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		1,025.00	1,025.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals			2018-19 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		669,023.00	669,023.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	18,073.70	1,732,171.00	1,750,244.70	18,073.70	1,732,171.00	1,750,244.70	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,700,266.70</b>	<b>2,820,292.50</b>	<b>4,520,559.20</b>	<b>2,496,402.70</b>	<b>2,134,782.50</b>	<b>4,631,185.20</b>	<b>2.4%</b>

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	8,200.00	0.00	8,200.00	7,000.00	0.00	7,000.00	-14.6%
Interest		8660	80,000.00	0.00	80,000.00	60,000.00	0.00	60,000.00	-25.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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)	
(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	1,485,431.30	21,860.13	1,507,291.43	1,158,271.99	25,000.00	1,183,271.99	-21.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		1,870,998.33	1,870,998.33		1,794,280.00	1,794,280.00	-4.1%
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			1,573,631.30	1,892,858.46	3,466,489.76	1,225,271.99	1,819,280.00	3,044,551.99	-12.2%
TOTAL, REVENUES			38,624,346.00	7,489,637.74	46,113,983.74	40,652,187.69	6,818,208.26	47,470,395.95	2.9%

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	14,628,690.91	2,771,510.96	17,400,201.87	15,063,915.03	2,755,280.82	17,819,195.85	2.4%
Certificated Pupil Support Salaries		1200	310,664.95	318,681.49	629,346.44	409,606.56	313,383.60	722,990.16	14.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,787,713.76	133,688.56	1,921,402.32	1,890,014.99	141,397.00	2,031,411.99	5.7%
Other Certificated Salaries		1900	143,755.65	8,650.00	152,405.65	167,465.00	79,750.00	247,215.00	62.2%
TOTAL, CERTIFICATED SALARIES			16,870,825.27	3,232,531.01	20,103,356.28	17,531,001.58	3,289,811.42	20,820,813.00	3.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	97,397.28	1,241,775.26	1,339,172.54	86,291.53	1,283,055.18	1,369,346.71	2.3%
Classified Support Salaries		2200	2,514,593.88	345,891.53	2,860,485.41	2,668,971.14	414,161.12	3,083,132.26	7.8%
Classified Supervisors' and Administrators' Salaries		2300	432,311.17	73,464.48	505,775.65	434,126.76	159,130.48	593,257.24	17.3%
Clerical, Technical and Office Salaries		2400	1,643,094.82	66,876.32	1,709,971.14	1,623,814.06	68,185.03	1,691,999.09	-1.1%
Other Classified Salaries		2900	158,786.98	0.00	158,786.98	171,658.94	0.00	171,658.94	8.1%
TOTAL, CLASSIFIED SALARIES			4,846,184.13	1,728,007.59	6,574,191.72	4,984,862.43	1,924,531.81	6,909,394.24	5.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,328,177.73	1,978,353.28	4,306,531.01	2,840,185.65	2,042,269.76	4,882,455.41	13.4%
PERS		3201-3202	624,296.74	159,699.74	783,996.48	808,774.77	223,443.03	1,032,217.80	31.7%
OASDI/Medicare/Alternative		3301-3302	526,691.02	138,902.51	665,593.53	575,336.45	155,888.11	731,224.56	9.9%
Health and Welfare Benefits		3401-3402	3,389,838.07	820,178.26	4,210,016.33	3,478,115.62	879,022.48	4,357,138.10	3.5%
Unemployment Insurance		3501-3502	10,388.74	2,192.47	12,581.21	11,115.88	2,648.97	13,764.85	9.4%
Workers' Compensation		3601-3602	383,034.52	85,075.20	468,109.72	227,517.95	50,050.36	277,568.31	-40.7%
OPEB, Allocated		3701-3702	408,096.56	0.00	408,096.56	620,821.80	0.00	620,821.80	52.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	25,515.47	22,815.89	48,331.36	25,493.73	23,419.20	48,912.93	1.2%
TOTAL, EMPLOYEE BENEFITS			7,696,038.85	3,207,217.35	10,903,256.20	8,587,361.85	3,376,741.91	11,964,103.76	9.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	32,000.00	66,600.00	98,600.00	832,000.00	154,045.00	986,045.00	900.0%
Books and Other Reference Materials		4200	5,323.00	20,100.00	25,423.00	5,003.00	15,700.00	20,703.00	-18.6%
Materials and Supplies		4300	1,256,234.72	360,029.32	1,616,264.04	1,373,614.30	310,004.68	1,683,618.98	4.2%

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)	
Noncapitalized Equipment		4400	295,139.76	2,050.00	297,189.76	392,121.00	1,500.00	393,621.00	32.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,588,697.48	448,779.32	2,037,476.80	2,602,738.30	481,248.68	3,083,987.98	51.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	66,500.00	1,689,889.00	1,756,389.00	66,500.00	177,900.00	244,400.00	-86.1%
Travel and Conferences		5200	167,154.20	122,262.76	289,416.96	154,228.55	108,428.81	262,657.36	-9.2%
Dues and Memberships		5300	30,076.01	4,850.00	34,926.01	29,840.00	350.00	30,190.00	-13.6%
Insurance		5400 - 5450	275,879.82	11,000.00	286,879.82	265,557.95	11,000.00	276,557.95	-3.6%
Operations and Housekeeping Services		5500	944,976.48	0.00	944,976.48	985,112.44	0.00	985,112.44	4.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	246,775.56	52,151.00	298,926.56	215,546.12	64,301.00	279,847.12	-6.4%
Transfers of Direct Costs		5710	(58,351.30)	58,351.30	0.00	2,148.70	(2,148.70)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,489,067.91)	(1,000.00)	(1,490,067.91)	(1,489,829.66)	0.00	(1,489,829.66)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,344,140.97	1,215,180.42	2,559,321.39	1,288,523.62	721,904.69	2,010,428.31	-21.4%
Communications		5900	255,047.40	2,338.00	257,385.40	246,063.84	1,385.00	247,448.84	-3.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,783,131.23	3,155,022.48	4,938,153.71	1,763,691.56	1,083,120.80	2,846,812.36	-42.4%



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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	265,227.71	18,000.00	283,227.71	469.00	0.00	469.00	-99.8%
Equipment Replacement		6500	3,000.00	0.00	3,000.00	258,577.00	0.00	258,577.00	8519.2%
TOTAL CAPITAL OUTLAY			268,227.71	18,000.00	286,227.71	259,046.00	0.00	259,046.00	-9.5%
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 to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	50,000.00	50,000.00	New
Payments to County Offices		7142	0.00	0.00	0.00	0.00	1,322,318.00	1,322,318.00	New
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%

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)	
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)			0.00	0.00	0.00	0.00	1,372,318.00	1,372,318.00	New
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(39,671.38)	39,671.38	0.00	(37,921.04)	37,921.04	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(76,548.00)	0.00	(76,548.00)	(104,850.73)	0.00	(104,850.73)	37.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(116,219.38)	39,671.38	(76,548.00)	(142,771.77)	37,921.04	(104,850.73)	37.0%
TOTAL, EXPENDITURES			32,036,886.20	11,820,220.13	44,766,114.42	35,585,929.95	11,565,694.60	47,151,024.01	5.3%

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	20,500.00	0.00	20,500.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,500.00	0.00	20,500.00	0.00	0.00	0.00	-100.0%
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	458,984.00	296,000.00	754,984.00	447,471.54	296,000.00	743,471.54	-1.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			458,984.00	296,000.00	754,984.00	447,471.54	296,000.00	743,471.54	-1.5%
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%

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)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(4,438,952.54)	4,438,952.54	0.00	(4,815,869.10)	4,815,869.10	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,438,952.54)	4,438,952.54	0.00	(4,815,869.10)	4,815,869.10	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(4,877,436.54)	4,142,952.54	(734,484.00)	(5,263,340.64)	4,519,869.10	(743,471.54)	1.2%

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	35,350,448.00	1,056,302.00	36,406,750.00	36,930,513.00	1,056,302.00	37,986,815.00	4.3%
2) Federal Revenue		8100-8299	0.00	1,720,184.78	1,720,184.78	0.00	1,807,843.76	1,807,843.76	5.1%
3) Other State Revenue		8300-8599	1,700,266.70	2,820,292.50	4,520,559.20	2,496,402.70	2,134,782.50	4,631,185.20	2.4%
4) Other Local Revenue		8600-8799	1,573,631.30	1,892,858.46	3,466,489.76	1,225,271.99	1,819,280.00	3,044,551.99	-12.2%
5) TOTAL, REVENUES			38,624,346.00	7,489,637.74	46,113,983.74	40,652,187.69	6,818,208.26	47,470,395.95	2.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	20,795,775.70	8,673,464.03	29,469,239.73	22,592,892.15	7,322,122.55	29,915,014.70	1.5%
2) Instruction - Related Services	2000-2999		5,115,387.12	484,100.61	5,599,487.73	5,638,950.23	765,552.28	6,404,502.51	14.4%
3) Pupil Services	3000-3999		1,828,043.02	1,048,328.62	2,876,371.64	1,799,019.36	1,083,570.35	2,882,589.71	0.2%
4) Ancillary Services	4000-4999		87,818.24	6,328.00	94,146.24	104,735.28	17,772.00	122,507.28	30.1%
5) Community Services	5000-5999		940,582.06	0.00	940,582.06	1,023,539.26	0.00	1,023,539.26	8.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,202,881.83	39,671.38	1,242,553.21	1,126,286.70	37,921.04	1,164,207.74	-6.3%
8) Plant Services	8000-8999		2,966,397.32	1,577,336.49	4,543,733.81	3,300,506.97	966,438.44	4,266,945.41	-6.1%
9) Other Outgo	9000-9999		0.00	0.00	0.00	0.00	1,372,318.00	1,372,318.00	New
10) TOTAL, EXPENDITURES			32,936,885.29	11,829,229.13	44,766,114.42	35,585,929.95	11,565,694.66	47,151,624.61	5.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			5,687,460.71	(4,339,591.39)	1,347,869.32	5,066,257.74	(4,747,486.40)	318,771.34	-76.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		20,500.00	0.00	20,500.00	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		458,984.00	296,000.00	754,984.00	447,471.54	296,000.00	743,471.54	-1.5%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(4,438,952.54)	4,438,952.54	0.00	(4,815,869.10)	4,815,869.10	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,877,436.54)	4,142,952.54	(734,484.00)	(5,263,340.64)	4,519,869.10	(743,471.54)	1.2%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			810,024.17	(196,638.85)	613,385.32	(197,082.90)	(227,617.30)	(424,700.20)	-169.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,230,788.99	699,616.01	7,930,405.00	8,040,813.16	502,977.16	8,543,790.32	7.7%
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)			7,230,788.99	699,616.01	7,930,405.00	8,040,813.16	502,977.16	8,543,790.32	7.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,230,788.99	699,616.01	7,930,405.00	8,040,813.16	502,977.16	8,543,790.32	7.7%
2) Ending Balance, June 30 (E + F1e)			8,040,813.16	502,977.16	8,543,790.32	7,843,730.26	275,359.86	8,119,090.12	-5.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,500.00	0.00	15,500.00	15,500.00	0.00	15,500.00	0.0%
Stores		9712	15,200.00	0.00	15,200.00	15,200.00	0.00	15,200.00	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	502,977.16	502,977.16	0.00	275,359.86	275,359.86	-45.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	6,643,400.21	0.00	6,643,400.21	6,376,177.38	0.00	6,376,177.38	-4.0%
Compensated Absences	0000	9780				150,000.00		150,000.00	
Textbook Adoption	0000	9780				1,000,000.00		1,000,000.00	
Strategic Plan	0000	9780				1,924,319.55		1,924,319.55	
Reserve for Future Recession	0000	9780				3,300,613.75		3,300,613.75	
Compensated Absences	0000	9780	150,000.00		150,000.00				
Textbook Adoption	0000	9780	1,800,000.00		1,800,000.00				
Strategic Plan	0000	9780	1,492,156.13		1,492,156.13				
Reserve for Future Recession	0000	9780	3,200,000.00		3,200,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,366,712.95	0.00	1,366,712.95	1,436,852.88	0.00	1,436,852.88	5.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	6,616,342.00	7,270,110.00	9.9%
2) Federal Revenue		8100-8299	3,145.00	3,145.00	0.0%
3) Other State Revenue		8300-8599	738,229.51	711,843.96	-3.6%
4) Other Local Revenue		8600-8799	303,609.16	85,684.66	-71.8%
5) TOTAL, REVENUES			7,661,325.67	8,070,783.62	5.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,152,900.20	3,243,909.00	2.9%
2) Classified Salaries		2000-2999	512,138.97	524,126.82	2.3%
3) Employee Benefits		3000-3999	1,459,301.44	1,574,988.62	7.9%
4) Books and Supplies		4000-4999	459,741.66	516,460.74	12.3%
5) Services and Other Operating Expenditures		5000-5999	2,328,730.41	2,067,846.01	-11.2%
6) Capital Outlay		6000-6999	8,500.00	142,581.00	1577.4%
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			7,921,312.68	8,069,912.19	1.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(259,987.01)	871.43	-100.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(259,987.01)	871.43	-100.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,408,411.87	1,148,424.86	-18.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,408,411.87	1,148,424.86	-18.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,408,411.87	1,148,424.86	-18.5%
2) Ending Balance, June 30 (E + F1e)			1,148,424.86	1,149,296.29	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	116,278.23	958.78	-99.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,032,146.63	1,148,337.51	11.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	747,656.51		
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			747,656.51		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,730.60		
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			1,730.60		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			745,925.91		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	3,520,477.00	3,972,198.00	12.8%
Education Protection Account State Aid - Current Year		8012	1,047,648.00	1,114,690.00	6.4%
State Aid - Prior Years		8019	544.00	0.00	-100.0%
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	2,047,673.00	2,183,222.00	6.6%
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			6,616,342.00	7,270,110.00	9.9%
<b>FEDERAL REVENUE</b>					
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	3,145.00	3,145.00	0.0%
TOTAL, FEDERAL REVENUE			3,145.00	3,145.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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	178,350.00	327,941.96	83.9%
Lottery - Unrestricted and Instructional Materials		8560	150,845.51	153,570.00	1.8%
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	178,702.00	0.00	-100.0%
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	230,332.00	230,332.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>738,229.51</b>	<b>711,843.96</b>	<b>-3.6%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	24,500.00	8,000.00	-67.3%
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	279,109.16	77,684.66	-72.2%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>303,609.16</b>	<b>85,684.66</b>	<b>-71.8%</b>
<b>TOTAL, REVENUES</b>			<b>7,661,325.67</b>	<b>8,070,783.62</b>	<b>5.3%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,622,349.57	2,682,098.08	2.3%
Certificated Pupil Support Salaries		1200	199,555.35	202,255.12	1.4%
Certificated Supervisors' and Administrators' Salaries		1300	277,545.49	299,733.00	8.0%
Other Certificated Salaries		1900	53,449.79	59,822.80	11.9%
TOTAL, CERTIFICATED SALARIES			3,152,900.20	3,243,909.00	2.9%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	100.00	200.00	100.0%
Classified Support Salaries		2200	193,834.43	197,785.14	2.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	269,182.96	276,056.04	2.6%
Other Classified Salaries		2900	49,021.58	50,085.64	2.2%
TOTAL, CLASSIFIED SALARIES			512,138.97	524,126.82	2.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	637,233.43	724,703.55	13.7%
PERS		3201-3202	60,701.54	84,367.00	39.0%
OASDI/Medicare/Alternative		3301-3302	73,122.78	76,044.64	4.0%
Health and Welfare Benefits		3401-3402	617,479.29	638,338.03	3.4%
Unemployment Insurance		3501-3502	3,560.72	1,778.61	-50.0%
Workers' Compensation		3601-3602	65,562.70	32,876.19	-49.9%
OPEB, Allocated		3701-3702	0.00	15,240.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,640.98	1,640.60	0.0%
TOTAL, EMPLOYEE BENEFITS			1,459,301.44	1,574,988.62	7.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	61,766.51	204,848.45	231.6%
Books and Other Reference Materials		4200	2,000.00	2,000.00	0.0%
Materials and Supplies		4300	374,615.18	296,323.93	-20.9%
Noncapitalized Equipment		4400	21,359.97	13,288.36	-37.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			459,741.66	516,460.74	12.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	54,810.55	13,801.26	-74.8%
Dues and Memberships		5300	10,929.41	8,479.41	-22.4%
Insurance		5400-5450	35,558.98	32,862.64	-7.6%
Operations and Housekeeping Services		5500	155,945.00	157,827.60	1.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,840.00	25,240.00	-2.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,495,413.66	1,493,213.66	-0.1%
Professional/Consulting Services and Operating Expenditures		5800	516,721.51	304,862.04	-41.0%
Communications		5900	33,511.30	31,559.40	-5.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,328,730.41	2,067,846.01	-11.2%
<b>CAPITAL OUTLAY</b>					
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	8,500.00	8,500.00	0.0%
Equipment Replacement		6500	0.00	134,081.00	New
TOTAL, CAPITAL OUTLAY			8,500.00	142,581.00	1577.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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			7,921,312.68	8,069,912.19	1.9%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	208,127.00	207,527.00	-0.3%
4) Other Local Revenue		8600-8799	100.00	100.00	0.0%
5) TOTAL, REVENUES			208,227.00	207,627.00	-0.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,527.65	3,527.65	0.0%
2) Classified Salaries		2000-2999	135,638.83	138,480.52	2.1%
3) Employee Benefits		3000-3999	56,187.73	61,777.70	9.9%
4) Books and Supplies		4000-4999	3,974.15	6,224.86	56.6%
5) Services and Other Operating Expenditures		5000-5999	1,777.64	1,777.64	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	7,271.00	8,310.17	14.3%
9) TOTAL, EXPENDITURES			208,377.00	220,098.54	5.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(150.00)	(12,471.54)	8214.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	150.00	12,471.54	8214.4%
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			150.00	12,471.54	8214.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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		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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	18,749.84		
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			18,749.84		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	4.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	12,208.42		
6) TOTAL, LIABILITIES			12,213.10		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			6,536.74		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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	207,248.00	207,248.00	0.0%
All Other State Revenue	All Other	8590	879.00	279.00	-68.3%
TOTAL, OTHER STATE REVENUE			208,127.00	207,527.00	-0.3%
<b>OTHER LOCAL REVENUE</b>					
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	100.00	100.00	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%
Interagency Services		8677	0.00	0.00	0.0%
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			100.00	100.00	0.0%
TOTAL, REVENUES			208,227.00	207,627.00	-0.3%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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	3,527.65	3,527.65	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,527.65	3,527.65	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	126,608.19	129,081.02	2.0%
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	9,030.64	9,399.50	4.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			135,638.83	138,480.52	2.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	788.04	915.30	16.1%
PERS		3201-3202	11,610.46	17,392.86	49.8%
OASDI/Medicare/Alternative		3301-3302	7,507.94	8,007.54	6.7%
Health and Welfare Benefits		3401-3402	32,823.48	32,951.10	0.4%
Unemployment Insurance		3501-3502	57.81	66.33	14.7%
Workers' Compensation		3601-3602	2,243.50	1,288.07	-42.6%
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	1,156.50	1,156.50	0.0%
TOTAL, EMPLOYEE BENEFITS			56,187.73	61,777.70	9.9%
<b>BOOKS AND SUPPLIES</b>					
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	3,974.15	6,224.86	56.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,974.15	6,224.86	56.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	123.64	123.64	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	616.00	616.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,038.00	1,038.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,777.64	1,777.64	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	7,271.00	8,310.17	14.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,271.00	8,310.17	14.3%
TOTAL, EXPENDITURES			208,377.00	220,098.54	5.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	150.00	12,471.54	8214.4%
(a) TOTAL, INTERFUND TRANSFERS IN			150.00	12,471.54	8214.4%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			150.00	12,471.54	8214.4%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,270,000.00	1,270,000.00	0.0%
3) Other State Revenue		8300-8599	75,480.00	75,480.00	0.0%
4) Other Local Revenue		8600-8799	704,200.00	756,500.00	7.4%
5) TOTAL, REVENUES			2,049,680.00	2,101,980.00	2.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	766,815.54	742,709.14	-3.1%
3) Employee Benefits		3000-3999	259,256.53	281,747.61	8.7%
4) Books and Supplies		4000-4999	997,107.72	1,001,774.72	0.5%
5) Services and Other Operating Expenditures		5000-5999	19,783.95	17,525.00	-11.4%
6) Capital Outlay		6000-6999	10,000.00	305,000.00	2950.0%
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	69,277.00	96,540.56	39.4%
9) TOTAL, EXPENDITURES			2,122,240.74	2,445,297.03	15.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(72,560.74)	(343,317.03)	373.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(72,560.74)	(343,317.03)	373.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,364,334.95	1,291,774.21	-5.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,364,334.95	1,291,774.21	-5.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,364,334.95	1,291,774.21	-5.3%
2) Ending Balance, June 30 (E + F1e)			1,291,774.21	948,457.18	-26.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	29,121.94	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,262,652.27	948,457.18	-24.9%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,138,784.23		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	19,771.45		
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	29,121.94		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,187,677.62		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,187,677.62		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	1,270,000.00	1,270,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,270,000.00	1,270,000.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	75,480.00	75,480.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			75,480.00	75,480.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	12,500.00	0.00	-100.0%
Food Service Sales		8634	650,000.00	650,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	13,000.00	8,500.00	-34.6%
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	28,700.00	98,000.00	241.5%
TOTAL, OTHER LOCAL REVENUE			704,200.00	756,500.00	7.4%
TOTAL, REVENUES			2,049,680.00	2,101,980.00	2.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	626,137.76	595,078.49	-5.0%
Classified Supervisors' and Administrators' Salaries		2300	86,749.04	91,469.04	5.4%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	53,928.74	56,161.61	4.1%
TOTAL, CLASSIFIED SALARIES			766,815.54	742,709.14	-3.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	67,734.24	99,655.36	47.1%
OASDI/Medicare/Alternative		3301-3302	43,510.10	46,978.88	8.0%
Health and Welfare Benefits		3401-3402	115,651.44	108,945.80	-5.8%
Unemployment Insurance		3501-3502	325.70	361.37	11.0%
Workers' Compensation		3601-3602	12,637.24	7,016.00	-44.5%
OPEB, Allocated		3701-3702	10,915.20	10,915.20	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,482.61	7,875.00	-7.2%
TOTAL, EMPLOYEE BENEFITS			259,256.53	281,747.61	8.7%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	89,554.91	85,004.91	-5.1%
Noncapitalized Equipment		4400	26,552.81	16,552.81	-37.7%
Food		4700	881,000.00	900,217.00	2.2%
TOTAL, BOOKS AND SUPPLIES			997,107.72	1,001,774.72	0.5%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,050.00	8,650.00	-4.4%
Dues and Memberships		5300	500.00	500.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,500.00	2,500.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,275.00	8,275.00	-32.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(14,741.05)	(13,000.00)	-11.8%
Professional/Consulting Services and Operating Expenditures		5800	9,000.00	10,000.00	11.1%
Communications		5900	1,200.00	600.00	-50.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,783.95	17,525.00	-11.4%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	10,000.00	305,000.00	2950.0%
TOTAL, CAPITAL OUTLAY			10,000.00	305,000.00	2950.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	69,277.00	96,540.56	39.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			69,277.00	96,540.56	39.4%
TOTAL, EXPENDITURES			2,122,240.74	2,445,297.03	15.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	296,000.00	296,000.00	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	32,000.00	25,000.00	-21.9%
5) TOTAL, REVENUES			328,000.00	321,000.00	-2.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	34,400.00	New
3) Employee Benefits		3000-3999	0.00	9,199.35	New
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	166,835.00	781,000.00	368.1%
6) Capital Outlay		6000-6999	53,597.50	35,500.00	-33.8%
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			220,432.50	860,099.35	290.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			107,567.50	(539,099.35)	-601.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	296,000.00	296,000.00	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			296,000.00	296,000.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			403,567.50	(243,099.35)	-160.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,664,920.72	4,068,488.22	11.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,664,920.72	4,068,488.22	11.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,664,920.72	4,068,488.22	11.0%
2) Ending Balance, June 30 (E + F1e)			4,068,488.22	3,825,388.87	-6.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,068,488.22	3,825,388.87	-6.0%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,162,573.45		
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			4,162,573.45		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	90.40		
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			90.40		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,162,483.05		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	296,000.00	296,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			296,000.00	296,000.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	32,000.00	25,000.00	-21.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			32,000.00	25,000.00	-21.9%
TOTAL, REVENUES			328,000.00	321,000.00	-2.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	34,400.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	34,400.00	New
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	6,213.33	New
OASDI/Medicare/Alternative		3301-3302	0.00	2,634.80	New
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	17.20	New
Workers' Compensation		3601-3602	0.00	334.02	New
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	9,199.35	New
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	166,835.00	781,000.00	368.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			166,835.00	781,000.00	368.1%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	35,597.50	20,500.00	-42.4%
Equipment		6400	18,000.00	15,000.00	-16.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			53,597.50	35,500.00	-33.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			220,432.50	860,099.35	290.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	296,000.00	296,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			296,000.00	296,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			296,000.00	296,000.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	20,000.00	20,000.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			20,000.00	20,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	398,170.00	435,000.00	9.2%
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			398,170.00	435,000.00	9.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			418,170.00	455,000.00	8.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,362,942.76	2,781,112.76	17.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,362,942.76	2,781,112.76	17.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,362,942.76	2,781,112.76	17.7%
2) Ending Balance, June 30 (E + F1e)			2,781,112.76	3,236,112.76	16.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,781,112.76	3,236,112.76	16.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,380,561.26		
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			2,380,561.26		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,380,561.26		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	20,000.00	20,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>20,000.00</b>	<b>20,000.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>20,000.00</b>	<b>20,000.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	398,170.00	435,000.00	9.2%
(a) TOTAL, INTERFUND TRANSFERS IN			398,170.00	435,000.00	9.2%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			398,170.00	435,000.00	9.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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>B. EXPENDITURES</b>					
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	150,000.00	0.00	-100.0%
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			150,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(150,000.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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	15,000,000.00	0.00	-100.0%
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			15,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			14,850,000.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	14,850,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	14,850,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	14,850,000.00	New
2) Ending Balance, June 30 (E + F1e)			14,850,000.00	14,850,000.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	14,850,000.00	14,850,000.00	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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(84,959.28)		
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			(84,959.28)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(84,959.28)		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			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
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	150,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>150,000.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>150,000.00</b>	<b>0.00</b>	<b>-100.0%</b>

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

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	15,000,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			15,000,000.00	0.00	-100.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			15,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	450,000.00	149,000.00	-66.9%
5) TOTAL, REVENUES			450,000.00	149,000.00	-66.9%
<b>B. EXPENDITURES</b>					
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	23,779.30	144,000.00	505.6%
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			23,779.30	144,000.00	505.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			426,220.70	5,000.00	-98.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	20,500.00	0.00	-100.0%
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			(20,500.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND</b>					
<b>BALANCE (C + D4)</b>			405,720.70	5,000.00	-98.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,707,128.26	4,112,848.96	10.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,707,128.26	4,112,848.96	10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,707,128.26	4,112,848.96	10.9%
2) Ending Balance, June 30 (E + F1e)			4,112,848.96	4,117,848.96	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,112,848.96	4,117,848.96	0.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,180,939.75		
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			4,180,939.75		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,180,939.75		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	35,000.00	24,000.00	-31.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	200,000.00	50,000.00	-75.0%
Other Local Revenue					
All Other Local Revenue		8699	215,000.00	75,000.00	-65.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			450,000.00	149,000.00	-66.9%
TOTAL, REVENUES			450,000.00	149,000.00	-66.9%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	8,779.30	9,000.00	2.5%
Professional/Consulting Services and Operating Expenditures		5800	15,000.00	135,000.00	800.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,779.30	144,000.00	505.6%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			23,779.30	144,000.00	505.6%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	20,500.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,500.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			(20,500.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,400.00	500.00	-79.2%
5) TOTAL, REVENUES			2,400.00	500.00	-79.2%
<b>B. EXPENDITURES</b>					
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	300.00	0.00	-100.0%
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			300.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,100.00	500.00	-76.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	60,664.00	0.00	-100.0%
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			60,664.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND</b>					
<b>BALANCE (C + D4)</b>			62,764.00	500.00	-99.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	245,854.82	308,618.82	25.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			245,854.82	308,618.82	25.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			245,854.82	308,618.82	25.5%
2) Ending Balance, June 30 (E + F1e)			308,618.82	309,118.82	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	308,618.82	309,118.82	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	247,821.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			247,821.79		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			247,821.79		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,400.00	500.00	-79.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,400.00	500.00	-79.2%
TOTAL, REVENUES			2,400.00	500.00	-79.2%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	300.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			300.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			300.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	60,664.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,664.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			60,664.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	11,481.00	11,481.00	0.0%
4) Other Local Revenue		8600-8799	1,071,909.00	1,071,909.00	0.0%
5) TOTAL REVENUES			1,083,390.00	1,083,390.00	0.0%
<b>B. EXPENDITURES</b>					
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	1,055,399.00	1,055,399.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,055,399.00	1,055,399.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			27,991.00	27,991.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			27,991.00	27,991.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,105,801.90	1,133,792.90	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,105,801.90	1,133,792.90	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,105,801.90	1,133,792.90	2.5%
2) Ending Balance, June 30 (E + F1e)			1,133,792.90	1,161,783.90	2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,133,792.90	1,161,783.90	2.5%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,057,825.08		
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			1,057,825.08		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,057,825.08		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	11,481.00	11,481.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			11,481.00	11,481.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,029,553.00	1,029,553.00	0.0%
Unsecured Roll		8612	14,456.00	14,456.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	23,000.00	23,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	4,900.00	4,900.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,071,909.00	1,071,909.00	0.0%
<b>TOTAL, REVENUES</b>			1,083,390.00	1,083,390.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	705,000.00	705,000.00	0.0%
Bond Interest and Other Service Charges		7434	350,399.00	350,399.00	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)			1,055,399.00	1,055,399.00	0.0%
TOTAL, EXPENDITURES			1,055,399.00	1,055,399.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>A. REVENUES</b>					
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	6,200.00	5,000.00	-19.4%
5) TOTAL, REVENUES			6,200.00	5,000.00	-19.4%
<b>B. EXPENSES</b>					
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 Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,200.00	5,000.00	-19.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			6,200.00	5,000.00	-19.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	38,905.41	45,105.41	15.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,905.41	45,105.41	15.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			38,905.41	45,105.41	15.9%
2) Ending Net Position, June 30 (E + F1e)			45,105.41	50,105.41	11.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	45,105.41	50,105.41	11.1%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,569,601.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			1,569,601.94		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,535,338.43		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			1,535,338.43		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			34,263.51		

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,200.00	5,000.00	-19.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
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			6,200.00	5,000.00	-19.4%
TOTAL, REVENUES			6,200.00	5,000.00	-19.4%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
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 - 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 EXPENSES			0.00	0.00	0.0%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2017-18 Estimated Actuals	2018-19 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%



**General Fund/County School Service Fund  
Unrestricted Resources Only  
Revenues, Expenditures, and Changes in the Fund Balance**

Name	Object Code	Historical Year 2017 - 18	Base Year 2018 - 19	Year 1 2019 - 20	Year 2 2020 - 21	Year 3 2021 - 22	Year 4 2022 - 23
<b>Revenues</b>							
LCFF/State Aid	8010 - 8099	35,350,448.00	36,930,513.00	37,890,625.30	38,852,585.35	38,843,196.79	38,833,496.20
Federal Revenues	8100 - 8299	0.00	0.00	0.00	0.00	0.00	0.00
Other State Revenues	8300 - 8599	1,700,266.70	2,496,402.70	1,033,118.28	1,033,636.54	1,034,239.71	1,034,239.71
Other Local Revenues	8600 - 8799	1,573,631.30	1,225,271.99	1,154,718.95	1,154,718.95	1,154,718.95	1,154,718.95
<b>Revenues</b>		<b>38,624,346.00</b>	<b>40,652,187.69</b>	<b>40,078,462.53</b>	<b>41,040,940.84</b>	<b>41,032,155.45</b>	<b>41,022,454.86</b>
<b>Expenditures</b>							
Certificated Salaries	1000 - 1999	16,870,825.27	17,531,001.58	17,459,866.49	17,659,864.32	18,322,016.07	18,537,649.98
Classified Salaries	2000 - 2999	4,846,184.13	4,984,862.43	5,007,250.48	5,077,455.66	5,133,535.15	5,191,734.59
Employee Benefits	3000 - 3999	7,696,038.85	8,587,361.85	9,006,178.69	9,371,158.85	9,932,982.58	10,273,928.58
Books and Supplies	4000 - 4999	1,588,697.48	2,602,738.30	2,367,282.31	1,437,185.39	1,480,472.90	1,525,213.86
Services and Other Operating	5000 - 5999	1,783,131.23	1,763,691.56	1,808,626.86	1,871,254.84	1,938,212.80	2,008,792.91
Capital Outlay	6000 - 6900	268,227.71	259,046.00	3,469.00	3,469.00	3,469.00	3,469.00
Other Outgo	7000 - 7299	0.00	0.00	0.00	0.00	0.00	0.00
Direct Support/Indirect Cost	7300 - 7399	-116,219.38	-142,771.77	-142,771.77	-142,771.77	-142,771.77	-142,771.77
Debt Service	7400 - 7499	0.00	0.00	0.00	0.00	0.00	0.00
<b>Expenditures</b>		<b>32,936,885.29</b>	<b>35,585,929.95</b>	<b>35,509,902.06</b>	<b>35,277,616.29</b>	<b>36,667,916.73</b>	<b>37,398,017.15</b>
Excess (Deficiency) of Revenues Over Expenditures		5,687,460.71	5,066,257.74	4,568,560.47	5,763,324.55	4,364,238.72	3,624,437.71
<b>Other Financing Sources/Uses</b>							
Interfund Transfers In	8900 - 8929	20,500.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600 - 7629	458,984.00	447,471.54	469,845.12	493,337.38	518,004.25	543,904.46
All Other Financing Sources	8930 - 8979	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630 - 7699	0.00	0.00	0.00	0.00	0.00	0.00
Contributions	8980 - 8999	-4,438,952.54	-4,816,869.10	-5,085,557.80	-5,291,717.10	-5,516,178.33	-5,726,509.92
<b>Other Financing Sources/Uses</b>		<b>-4,877,436.54</b>	<b>-5,264,340.64</b>	<b>-5,555,402.92</b>	<b>-5,785,054.48</b>	<b>-6,034,182.58</b>	<b>-6,270,414.38</b>
Net Increase (Decrease) in Fund Balance		810,024.17	-198,082.90	-986,842.45	-21,729.93	-1,669,943.86	-2,645,976.67
<b>Fund Balance</b>							
Beginning Fund Balance	9791	7,230,788.99	8,040,813.16	7,842,730.26	6,855,887.81	6,834,157.88	5,164,214.02
Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00
Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted Beginning Fund Balance	9797	7,230,788.99	8,040,813.16	7,842,730.26	6,855,887.81	6,834,157.88	5,164,214.02
Ending Fund Balance	9799	8,040,813.16	7,842,730.26	6,855,887.81	6,834,157.88	5,164,214.02	2,518,237.35
<b>Components of Ending Fund Balance</b>							
Reserved Balances	9700	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance, Nonspendable							
Nonspendable Revolving Cash	9711	15,500.00	15,500.00	15,500.00	15,500.00	15,500.00	15,500.00
Nonspendable Stores	9712	15,190.48	15,200.00	15,200.00	15,200.00	15,200.00	15,200.00
Nonspendable Prepaid Items	9713	0.00	0.00	0.00	0.00	0.00	0.00
All Other Nonspendable Assets	9719	0.00	0.00	0.00	0.00	0.00	0.00
General Reserve	9730	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Balance	9740	0.00	0.00	0.00	0.00	0.00	0.00
Committed							
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00	0.00
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00	0.00	0.00	0.00	0.00
Other Assignments	9780	0.00	6,375,177.38	5,392,697.27	5,370,574.09	3,650,987.19	975,826.30
Economic Uncertainties Percentage		0.03	0.03	0.03	0.03	0.03	0.03
Reserve for Economic Uncertainties	9789	1,366,712.95	1,436,852.88	1,432,490.54	1,432,883.79	1,482,526.83	1,511,711.05
Undesignated/Unappropriated	9790	6,643,409.73	0.00	0.00	0.00	0.00	0.00

General Fund/County School Service Fund  
Restricted Resources Only  
Revenues, Expenditures, and Changes in the Fund Balance

Name	Object Code	Historical Year 2017 - 18	Base Year 2018 - 19	Year 1 2019 - 20	Year 2 2020 - 21	Year 3 2021 - 22	Year 4 2022 - 23
<b>Revenues</b>							
LCFF/State Aid	8010 - 8099	1,056,302.00	1,056,302.00	1,056,302.00	1,056,302.00	1,056,302.00	1,056,302.00
Federal Revenues	8100 - 8299	1,720,184.78	1,807,843.76	1,734,761.99	1,734,761.99	1,734,761.99	1,734,761.99
Other State Revenues	8300 - 8599	2,820,292.50	2,134,782.50	2,109,275.82	2,119,734.76	2,131,907.34	2,131,907.34
Other Local Revenues	8600 - 8799	1,892,858.46	1,819,280.00	1,794,280.00	1,794,280.00	1,794,280.00	1,794,280.00
<b>Revenues</b>		<b>7,489,637.74</b>	<b>6,818,208.26</b>	<b>6,694,619.81</b>	<b>6,705,078.75</b>	<b>6,717,251.33</b>	<b>6,717,251.33</b>
<b>Expenditures</b>							
Certificated Salaries	1000 - 1999	3,232,531.01	3,289,811.42	3,316,490.10	3,376,102.93	3,437,342.84	3,498,810.95
Classified Salaries	2000 - 2999	1,728,007.59	1,924,531.81	1,950,180.94	1,964,242.77	1,977,445.54	1,990,645.54
Employee Benefits	3000 - 3999	3,207,217.35	3,376,741.91	3,475,687.35	3,559,971.57	3,662,213.33	3,736,571.67
Books and Supplies	4000 - 4999	483,779.32	481,249.68	369,715.87	378,045.31	385,232.73	392,156.86
Services and Other Operating	5000 - 5999	3,156,022.48	1,083,120.80	920,346.76	943,974.51	966,367.67	992,289.12
Capital Outlay	6000 - 6900	18,000.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000 - 7299	0.00	1,372,318.00	1,394,596.90	1,417,615.71	1,441,763.91	1,466,998.03
Direct Support/Indirect Cost	7300 - 7399	39,671.38	37,921.04	37,921.04	37,921.04	37,921.04	37,921.04
Debt Service	7400 - 7499	0.00	0.00	0.00	0.00	0.00	0.00
<b>Expenditures</b>		<b>11,865,229.13</b>	<b>11,565,694.66</b>	<b>11,464,938.96</b>	<b>11,677,873.84</b>	<b>11,908,287.06</b>	<b>12,115,393.21</b>
Excess (Deficiency) of Revenues Over Expenditures		<b>-4,375,591.39</b>	<b>-4,747,486.40</b>	<b>-4,770,319.15</b>	<b>-4,972,795.09</b>	<b>-5,191,035.73</b>	<b>-5,398,141.88</b>
<b>Other Financing Sources/Uses</b>							
Interfund Transfers In	8900 - 8929	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600 - 7629	296,000.00	296,000.00	304,998.40	313,965.35	323,352.91	333,053.50
All Other Financing Sources	8930 - 8979	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630 - 7699	0.00	0.00	0.00	0.00	0.00	0.00
Contributions	8980 - 8999	4,438,952.54	4,816,869.10	5,085,557.80	5,291,717.10	5,516,178.33	5,726,509.92
<b>Other Financing Sources/Uses</b>		<b>4,142,952.54</b>	<b>4,520,869.10</b>	<b>4,780,559.40</b>	<b>4,977,751.75</b>	<b>5,192,825.42</b>	<b>5,393,456.42</b>
Net Increase (Decrease) in Fund Balance		<b>-232,638.85</b>	<b>-226,617.30</b>	<b>10,240.25</b>	<b>4,956.66</b>	<b>1,789.69</b>	<b>-4,685.46</b>
<b>Fund Balance</b>							
Beginning Fund Balance	9791	699,616.01	502,977.16	276,359.86	286,600.11	291,556.77	293,346.46
Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00
Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted Beginning Fund Balance	9797	699,616.01	502,977.16	276,359.86	286,600.11	291,556.77	293,346.46
Ending Fund Balance	9799	466,977.16	276,359.86	286,600.11	291,556.77	293,346.46	288,661.00
<b>Components of Ending Fund Balance</b>							
Reserved Balances	9700	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance, Nonspendable							
Nonspendable Revolving Cash	9711	0.00	0.00	0.00	0.00	0.00	0.00
Nonspendable Stores	9712	0.00	0.00	0.00	0.00	0.00	0.00
Nonspendable Prepaid Items	9713	0.00	0.00	0.00	0.00	0.00	0.00
All Other Nonspendable Assets	9719	0.00	0.00	0.00	0.00	0.00	0.00
General Reserve	9730	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Balance	9740	466,977.16	276,359.86	286,600.11	291,556.77	293,346.46	288,661.00
Committed							
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00	0.00
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00	0.00	0.00	0.00	0.00
Other Assignments	9780	0.00	0.00	0.00	0.00	0.00	0.00
Economic Uncertainties Percentage		0.03	0.03	0.03	0.03	0.03	0.03
Reserve for Economic Uncertainties	9789	0.00	0.00	0.00	0.00	0.00	0.00
Undesignated/Unappropriated	9790	0.00	0.00	0.00	0.00	0.00	0.00

General Fund/County School Service Fund  
Unrestricted and Restricted Resources  
Revenues, Expenditures, and Changes in the Fund Balance

Name	Object Code	Historical Year 2017 - 18	Base Year 2018 - 19	Year 1 2019 - 20	Year 2 2020 - 21	Year 3 2021 - 22	Year 4 2022 - 23
<b>Revenues</b>							
LCFF/State Aid	8010 - 8099	36,406,750.00	37,986,815.00	38,946,927.30	39,908,887.35	39,899,498.79	39,889,798.20
Federal Revenues	8100 - 8299	1,720,184.78	1,807,843.76	1,734,761.99	1,734,761.99	1,734,761.99	1,734,761.99
Other State Revenues	8300 - 8599	4,520,559.20	4,631,185.20	3,142,394.10	3,153,371.30	3,166,147.05	3,166,147.05
Other Local Revenues	8600 - 8799	3,466,489.76	3,044,551.99	2,948,998.95	2,948,998.95	2,948,998.95	2,948,998.95
<b>Revenues</b>		<b>46,113,983.74</b>	<b>47,470,395.95</b>	<b>46,773,082.34</b>	<b>47,746,019.59</b>	<b>47,749,406.78</b>	<b>47,739,706.19</b>
<b>Expenditures</b>							
Certificated Salaries	1000 - 1999	20,103,356.28	20,820,813.00	20,776,356.59	21,035,967.25	21,759,358.91	22,036,460.93
Classified Salaries	2000 - 2999	6,574,191.72	6,909,394.24	6,957,431.42	7,041,698.43	7,110,980.69	7,182,380.13
Employee Benefits	3000 - 3999	10,903,256.20	11,964,103.76	12,481,866.04	12,931,130.42	13,595,195.91	14,010,500.25
Books and Supplies	4000 - 4999	2,072,476.80	3,083,987.98	2,736,998.18	1,815,230.70	1,865,705.63	1,917,370.72
Services and Other Operating	5000 - 5999	4,939,153.71	2,846,812.36	2,728,973.62	2,815,229.35	2,904,580.47	3,001,082.03
Capital Outlay	6000 - 6900	286,227.71	259,046.00	3,469.00	3,469.00	3,469.00	3,469.00
Other Outgo	7000 - 7299	0.00	1,372,318.00	1,394,596.90	1,417,615.71	1,441,763.91	1,466,998.03
Direct Support/Indirect Cost	7300 - 7399	-76,548.00	-104,850.73	-104,850.73	-104,850.73	-104,850.73	-104,850.73
Debt Service	7400 - 7499	0.00	0.00	0.00	0.00	0.00	0.00
<b>Expenditures</b>		<b>44,802,114.42</b>	<b>47,151,624.61</b>	<b>46,974,841.02</b>	<b>46,955,490.13</b>	<b>48,576,203.79</b>	<b>49,513,410.36</b>
Excess (Deficiency) of Revenues Over Expenditures		1,311,869.32	318,771.34	-201,758.68	790,529.46	-826,797.01	-1,773,704.17
<b>Other Financing Sources/Uses</b>							
Interfund Transfers In	8900 - 8929	20,500.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600 - 7629	754,984.00	743,471.54	774,843.52	807,302.73	841,357.16	876,957.96
All Other Financing Sources	8930 - 8979	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630 - 7699	0.00	0.00	0.00	0.00	0.00	0.00
Contributions	8980 - 8999	0.00	0.00	0.00	0.00	0.00	0.00
<b>Other Financing Sources/Uses</b>		<b>-734,484.00</b>	<b>-743,471.54</b>	<b>-774,843.52</b>	<b>-807,302.73</b>	<b>-841,357.16</b>	<b>-876,957.96</b>
Net Increase (Decrease) in Fund Balance		577,385.32	-424,700.20	-976,602.20	-16,773.27	-1,668,154.17	-2,650,662.13
<b>Fund Balance</b>							
Beginning Fund Balance	9791	7,930,405.00	8,543,790.32	8,119,090.12	7,142,487.92	7,125,714.65	5,457,560.48
Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00
Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted Beginning Fund Balance	9797	7,930,405.00	8,543,790.32	8,119,090.12	7,142,487.92	7,125,714.65	5,457,560.48
Ending Fund Balance	9799	8,507,790.32	8,119,090.12	7,142,487.92	7,125,714.65	5,457,560.48	2,806,898.35
<b>Components of Ending Fund Balance</b>							
Reserved Balances	9700	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance, Nonspendable							
Nonspendable Revolving Cash	9711	15,500.00	15,500.00	15,500.00	15,500.00	15,500.00	15,500.00
Nonspendable Stores	9712	15,190.48	15,200.00	15,200.00	15,200.00	15,200.00	15,200.00
Nonspendable Prepaid Items	9713	0.00	0.00	0.00	0.00	0.00	0.00
All Other Nonspendable Assets	9719	0.00	0.00	0.00	0.00	0.00	0.00
General Reserve	9730	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Balance	9740	466,977.16	276,359.86	286,600.11	291,556.77	293,346.46	288,661.00
Committed							
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00	0.00
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00	0.00	0.00	0.00	0.00
Other Assignments	9780	0.00	6,375,177.38	5,392,697.27	5,370,574.09	3,650,987.19	975,826.30
Economic Uncertainties Percentage		0.03	0.03	0.03	0.03	0.03	0.03
Reserve for Economic Uncertainties	9789	1,366,712.95	1,436,852.88	1,432,490.54	1,432,883.79	1,482,526.83	1,511,711.05
Undesignated/Unappropriated	9790	6,643,409.73	0.00	0.00	0.00	0.00	0.00

**Charter Schools Special Revenue Fund  
Unrestricted and Restricted Resources  
Revenues, Expenditures, and Changes in the Fund Balance**

Name	Object Code	Historical Year 2017 - 18	Base Year 2018 - 19	Year 1 2019 - 20	Year 2 2020 - 21	Year 3 2021 - 22	Year 4 2022 - 23
<b>Revenues</b>							
LCFF/State Aid	8010 - 8099	6,616,342.00	7,270,110.00	7,481,996.00	7,677,216.00	7,677,216.00	7,677,216.00
Federal Revenues	8100 - 8299	3,145.00	3,145.00	3,145.00	3,145.00	3,145.00	3,145.00
Other State Revenues	8300 - 8599	738,229.51	711,843.96	450,975.00	450,975.00	450,975.00	450,975.00
Other Local Revenues	8600 - 8799	303,609.16	85,684.66	85,928.66	86,192.47	86,456.21	86,456.21
<b>Revenues</b>		<b>7,661,325.67</b>	<b>8,070,783.62</b>	<b>8,022,044.66</b>	<b>8,217,528.47</b>	<b>8,217,792.21</b>	<b>8,217,792.21</b>
<b>Expenditures</b>							
Certificated Salaries	1000 - 1999	3,152,900.20	3,243,909.00	3,272,889.19	3,354,700.55	3,436,077.34	3,517,341.12
Classified Salaries	2000 - 2999	512,138.97	524,126.82	532,322.36	537,393.63	540,373.49	543,423.49
Employee Benefits	3000 - 3999	1,459,301.44	1,574,988.62	1,649,885.03	1,710,105.73	1,797,269.21	1,867,898.24
Books and Supplies	4000 - 4999	459,741.66	516,460.74	571,112.90	557,060.13	462,858.40	462,858.40
Services and Other Operating	5000 - 5999	2,328,730.41	2,067,846.01	2,033,033.52	2,100,548.27	2,171,508.25	2,186,944.57
Capital Outlay	6000 - 6900	8,500.00	142,581.00	142,581.00	142,581.00	142,581.00	142,581.00
Other Outgo	7000 - 7299	0.00	0.00	0.00	0.00	0.00	0.00
Direct Support/Indirect Cost	7300 - 7399	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service	7400 - 7499	0.00	0.00	0.00	0.00	0.00	0.00
<b>Expenditures</b>		<b>7,921,312.68</b>	<b>8,069,912.19</b>	<b>8,201,824.00</b>	<b>8,402,389.31</b>	<b>8,550,667.69</b>	<b>8,721,046.82</b>
Excess (Deficiency) of Revenues Over Expenditures		<b>-259,987.01</b>	<b>871.43</b>	<b>-179,779.34</b>	<b>-184,860.84</b>	<b>-332,875.48</b>	<b>-503,254.61</b>
<b>Other Financing Sources/Uses</b>							
Interfund Transfers In	8900 - 8929	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600 - 7629	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930 - 8979	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630 - 7699	0.00	0.00	0.00	0.00	0.00	0.00
Contributions	8980 - 8999	0.00	0.00	0.00	0.00	0.00	0.00
<b>Other Financing Sources/Uses</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Net Increase (Decrease) in Fund Balance		<b>-259,987.01</b>	<b>871.43</b>	<b>-179,779.34</b>	<b>-184,860.84</b>	<b>-332,875.48</b>	<b>-503,254.61</b>
<b>Fund Balance</b>							
Beginning Fund Balance	9791	1,408,411.87	1,148,424.86	1,149,296.29	969,516.95	784,656.11	451,780.63
Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00
Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00
Adjusted Beginning Fund Balance	9797	1,408,411.87	1,148,424.86	1,149,296.29	969,516.95	784,656.11	451,780.63
Ending Fund Balance	9799	1,148,424.86	1,149,296.29	969,516.95	784,656.11	451,780.63	-51,473.98
<b>Components of Ending Fund Balance</b>							
Reserved Balances	9700	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance, Nonspendable							
Nonspendable Revolving Cash	9711	0.00	0.00	0.00	0.00	0.00	0.00
Nonspendable Stores	9712	0.00	0.00	0.00	0.00	0.00	0.00
Nonspendable Prepaid Items	9713	0.00	0.00	0.00	0.00	0.00	0.00
All Other Nonspendable Assets	9719	0.00	0.00	0.00	0.00	0.00	0.00
General Reserve	9730	0.00	0.00	0.00	0.00	0.00	0.00
Restricted Balance	9740	116,278.23	958.78	9,006.71	16,762.05	24,211.07	31,660.09
Committed							
Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00	0.00
Other Commitments	9760	0.00	0.00	0.00	0.00	0.00	0.00
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00	0.00	0.00	0.00	0.00
Other Assignments	9780	0.00	0.00	0.00	0.00	0.00	0.00
Economic Uncertainties Percentage		0.05	0.05	0.05	0.05	0.05	0.05
Reserve for Economic Uncertainties	9789	396,065.63	403,495.61	410,091.20	420,119.47	427,533.38	436,052.34
Undesignated/Unappropriated	9790	636,081.00	744,841.90	550,419.04	347,774.59	36.18	-519,186.41

## Balances in Excess of Minimum Reserve Requirements

District: Orcutt Union School District

CDS #: 4269260

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

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

#### Combined Assigned and Unassigned/unappropriated Fund Balances

Form	Fund	2018-19 Budget Adoption
01	General Fund/County School Service Fund	\$ 7,812,030
17	Special Reserve Fund for Other Than Capital Outlay Projects	-
	Total Assigned and Unassigned Ending Fund Balances	\$ 7,812,030
	District Standard Reserve Level	3%
	Less District Minimum Reserve for Economic Uncertainties	1,436,853
	Remaining Balance That Needs to be Substantiated	\$ 6,375,177

#### Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	2018-19 Budget Adoption	Enter descriptions of need. Replace sample descriptions below:
01	General Fund/County School Service Fund	\$ 150,000	Reserve for Compensated Absences
01	General Fund/County School Service Fund	1,000,000	Textbooks
01	General Fund/County School Service Fund	3,300,858	Reserve for Future Recession
01	General Fund/County School Service Fund	1,924,320	Reserve for Strategic Plan
01		-	
		-	
		-	
		-	
	Total of Substantiated Needs	\$ 6,375,178	

**Remaining Unsubstantiated Balance \$ (0)**

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



## 2018-19 Budget Adoption

### Balances in Excess of Minimum Reserve Requirements

District: Orcutt Union School District

CDS #: 4269260

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

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

#### Combined Assigned and Unassigned/unappropriated Fund Balances

Form	Fund	2019-2020 Budget Adoption	
01	General Fund/County School Service Fund	\$ 6,825,188	Form 01-enter sum of Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	-	Form 17-enter sum of Objects 9780/9789/9790
	Total Assigned and Unassigned Ending Fund Balances	\$ 6,825,188	
	District Standard Reserve Level	3%	Enter percentage from Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	1,432,491	Enter amount from Form 01CS Line 10B-7
	Remaining Balance That Needs to be Substantiated	\$ 5,392,697	

#### Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	2019-2020 Budget Adoption	Enter descriptions of need. Replace sample descriptions below:
01	General Fund/County School Service Fund	\$ 150,000	Reserve for Compensated Absences
01	General Fund/County School Service Fund	1,954,458	Reserve for Strategic Plan
01	General Fund/County School Service Fund	3,288,239	Reserve for Future Recession
01	General Fund/County School Service Fund	-	
		-	
		-	
		-	
		-	
	Total of Substantiated Needs	\$ 5,392,697	

Remaining Unsubstantiated Balance \$ 0 *Balance should be zero*

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



**2018-19 Budget Adoption**  
Balances in Excess of Minimum Reserve Requirements

District: Orcutt Union School District

CDS #: 4269260

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

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

**Combined Assigned and Unassigned/unappropriated Fund Balances**

Form	Fund	2020-21 Budget Adoption	
01	General Fund/County School Service Fund	\$ 6,803,458	Form 01-enter sum of Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	-	Form 17-enter sum of Objects 9780/9789/9790
	<b>Total Assigned and Unassigned Ending Fund Balances</b>	<b>\$ 6,803,458</b>	
	District Standard Reserve Level	3%	Enter percentage from Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	1,432,902	Enter amount from Form 01CS Line 10B-7
	<b>Remaining Balance That Needs to be Substantiated</b>	<b>\$ 5,370,556</b>	

**Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties**

Form	Fund	2020-21 Budget Adoption	Enter descriptions of need. Replace sample descriptions below:
01	General Fund/County School Service Fund	\$ 100,000	Reserve for Compensated Absences
01	General Fund/County School Service Fund	1,983,672	Reserve for Strategic Plan
01	General Fund/County School Service Fund	3,286,884	Reserve for Future Recession
		-	
		-	
		-	
		-	
		-	
	<b>Total of Substantiated Needs</b>	<b>\$ 5,370,556</b>	

**Remaining Unsubstantiated Balance \$ 0**

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



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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	4,256.44	4,260.44	4,256.44	4,274.00	4,276.00	4,274.00
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	4,256.44	4,260.44	4,256.44	4,274.00	4,276.00	4,274.00
<b>5. District Funded County Program ADA</b>						
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. <b>Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	4,256.44	4,260.44	4,256.44	4,274.00	4,276.00	4,274.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA</b> (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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	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)	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
5. Total Charter School Regular ADA	747.21	747.21	747.21	774.00	776.00	774.00
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)	747.21	747.21	747.21	774.00	776.00	774.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	747.21	747.21	747.21	774.00	776.00	774.00

### Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 1,340,655.35
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) 40,956,392.90

#### 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) 3.27%

### Part II - Adjustments for Employment Separation Costs

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

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

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

#### A. Normal Separation Costs (optional)

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

#### B. Abnormal or Mass Separation Costs (required)

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,986,107.93
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	14,800.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	167,374.39
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)	2,168,282.32
9. Carry-Forward Adjustment (Part IV, Line F)	139,531.08
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,307,813.40

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	32,171,887.66
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,501,561.11
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	2,843,840.66
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	388,960.40
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	940,582.06
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)	732,755.60
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)	4,951,108.58
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)	201,106.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,042,963.74
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)	50,774,765.81

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	4.27%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2019-20 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B18)	4.55%
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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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>2,168,282.32</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>68,246.59</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.13%) times Part III, Line B18); zero if negative	<u>139,531.08</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.13%) times Part III, Line B18) or (the highest rate used to recover costs from any program (12.94%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>139,531.08</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>139,531.08</u>

July 1 Budget  
2017-18 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	3,791.16		115,359.54	119,150.70
2. State Lottery Revenue	8560	799,020.00		269,180.51	1,068,200.51
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)		802,811.16	0.00	384,540.05	1,187,351.21
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	94,917.28			94,917.28
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	16,961.72			16,961.72
4. Books and Supplies	4000-4999	253.56		133,466.51	133,720.07
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	685,644.00			685,644.00
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			71,328.00	71,328.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		797,776.56	0.00	204,794.51	1,002,571.07
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	5,034.60	0.00	179,745.54	184,780.14
<b>D. COMMENTS:</b>					
This is for a consultant to provide instructional support to our teachers. Coded to obj. 5800					

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.

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	4,350	4,342		
Charter School		716		
<b>Total ADA</b>	<b>4,350</b>	<b>5,058</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2016-17)				
District Regular	4,325	4,301		
Charter School				
<b>Total ADA</b>	<b>4,325</b>	<b>4,301</b>	<b>0.6%</b>	<b>Met</b>
First Prior Year (2017-18)				
District Regular	4,301	4,256		
Charter School		0		
<b>Total ADA</b>	<b>4,301</b>	<b>4,256</b>	<b>1.0%</b>	<b>Met</b>
Budget Year (2018-19)				
District Regular	4,274			
Charter School	0			
<b>Total ADA</b>	<b>4,274</b>			

### 1B. Comparison of District ADA to the Standard

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

### 2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2015-16)				
District Regular	4,512	4,505		
Charter School				
<b>Total Enrollment</b>	<b>4,512</b>	<b>4,505</b>	<b>0.2%</b>	<b>Met</b>
Second Prior Year (2016-17)				
District Regular	4,505	4,490		
Charter School				
<b>Total Enrollment</b>	<b>4,505</b>	<b>4,490</b>	<b>0.3%</b>	<b>Met</b>
First Prior Year (2017-18)				
District Regular	4,490	4,426		
Charter School				
<b>Total Enrollment</b>	<b>4,490</b>	<b>4,426</b>	<b>1.4%</b>	<b>Not Met</b>
Budget Year (2018-19)				
District Regular	4,426			
Charter School				
<b>Total Enrollment</b>	<b>4,426</b>			

### 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)

We had a drop in in-district students. We took in additional transfer student but not until later in the year, so we did not have the benefit of their ADA all school year.

- 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	4,337	4,505	
Charter School	716	0	
<b>Total ADA/Enrollment</b>	<b>5,053</b>	<b>4,505</b>	<b>112.2%</b>
Second Prior Year (2016-17)			
District Regular	4,301	4,490	
Charter School			
<b>Total ADA/Enrollment</b>	<b>4,301</b>	<b>4,490</b>	<b>95.8%</b>
First Prior Year (2017-18)			
District Regular	4,256	4,426	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>4,256</b>	<b>4,426</b>	<b>96.2%</b>
Historical Average Ratio:			101.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			101.9%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2018-19)				
District Regular	4,274	4,426		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>4,274</b>	<b>4,426</b>	<b>96.6%</b>	<b>Met</b>
1st Subsequent Year (2019-20)				
District Regular	4,274	4,426		
Charter School				
<b>Total ADA/Enrollment</b>	<b>4,274</b>	<b>4,426</b>	<b>96.6%</b>	<b>Met</b>
2nd Subsequent Year (2020-21)				
District Regular	4,274	4,426		
Charter School				
<b>Total ADA/Enrollment</b>	<b>4,274</b>	<b>4,426</b>	<b>96.6%</b>	<b>Met</b>

#### 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)' and its economic recovery target payment, plus or minus one percent.

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

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

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

##### 4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

##### 4A1. Calculating the District's LCFF Revenue Standard

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

##### Projected LCFF Revenue

Has the District reached its LCFF target funding level?

Yes

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

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

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

		Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
LCFF Target (Reference Only)		37,226,513.00	38,197,624.00	39,168,550.00

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	4,256.44	4,274.00	4,274.00	4,274.00
b. Prior Year ADA (Funded)		4,256.44	4,274.00	4,274.00
c. Difference (Step 1a minus Step 1b)		17.56	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.41%	0.00%	0.00%

Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		36,357,379.00	37,226,513.00	38,197,624.00
b1. COLA percentage (if district is at target)		3.00%	2.57%	2.67%
b2. COLA amount (proxy for purposes of this criterion)		1,090,721.37	956,721.38	1,019,876.56
c. Gap Funding (if district is not at target)		2,020,494.00		
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		3,111,215.37	956,721.38	1,019,876.56
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		8.56%	2.57%	2.67%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)				
		8.97%	2.57%	2.67%
LCFF Revenue Standard (Step 3, plus/minus 1%):		7.97% to 9.97%	1.57% to 3.57%	1.67% to 3.67%

#### 4A2. Alternate LCFF Revenue Standard - Basic Aid

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

##### Basic Aid District Projected LCFF Revenue

	Prior Year (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	14,110,278.00	14,242,193.00		
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)	37,684,705.00	39,409,735.00	40,444,341.70	41,483,240.70
District's Projected Change in LCFF Revenue:		4.58%	2.63%	2.57%
LCFF Revenue Standard:		7.97% to 9.97%	1.57% to 3.57%	1.67% to 3.67%
Status:		Not Met	Met	Met

#### 4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:  
(required if NOT met)

Significant increase in LCFF revenue in 2018-19 due to full funding of the LCFF. We do not receive concentration grant funding.

## 5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2015-16)	27,496,909.70	31,133,176.88	88.3%
Second Prior Year (2016-17)	29,038,491.79	32,155,612.25	90.3%
First Prior Year (2017-18)	29,413,048.25	32,936,885.29	89.3%
	Historical Average Ratio:		89.3%

	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.3% to 92.3%	86.3% to 92.3%	86.3% to 92.3%

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

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

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)	31,103,225.86	35,585,929.95	87.4%	Met
1st Subsequent Year (2019-20)	31,473,295.66	35,509,902.06	88.6%	Met
2nd Subsequent Year (2020-21)	32,105,478.83	35,277,616.29	91.0%	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):	8.97%	2.57%	2.67%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-1.03% to 18.97%	-7.43% to 12.57%	-7.33% to 12.67%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	3.97% to 13.97%	-2.43% to 7.57%	-2.33% to 7.67%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2017-18)	1,720,184.78		
Budget Year (2018-19)	1,807,843.76	5.10%	No
1st Subsequent Year (2019-20)	1,661,335.00	-8.10%	Yes
2nd Subsequent Year (2020-21)	1,661,335.00	0.00%	No

**Explanation:**  
(required if Yes)

We are not carrying forward as much revenue in Resources 3010 and 4203 in 2018-19 and beyond. We will be spending down those carryover balances in 2018-19.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2017-18)	4,520,559.20		
Budget Year (2018-19)	4,631,185.20	2.45%	Yes
1st Subsequent Year (2019-20)	3,143,419.00	-32.12%	Yes
2nd Subsequent Year (2020-21)	3,154,396.30	0.35%	No

**Explanation:**  
(required if Yes)

Decrease in funding is due to the follow: no more energy efficiency money in 2018-19 no more one-time money in 2019-20, decrease of \$669,023, and loss of one time money in 2019-20 of \$1,463,720

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2017-18)	3,466,489.76		
Budget Year (2018-19)	3,044,551.99	-12.17%	Yes
1st Subsequent Year (2019-20)	2,950,771.65	-3.08%	Yes
2nd Subsequent Year (2020-21)	2,950,771.65	0.00%	No

**Explanation:**  
(required if Yes)

Some of our local revenue received from fundrasing is not budgeted at budget adoption. The budget is adjusted throughout the year to reflect actuals.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2017-18)	2,037,476.80		
Budget Year (2018-19)	3,083,987.98	51.36%	Yes
1st Subsequent Year (2019-20)	2,665,420.00	-13.57%	Yes
2nd Subsequent Year (2020-21)	1,743,799.00	-34.58%	Yes

**Explanation:**  
(required if Yes)

We are purchasing textbooks in 2018-19, \$800,000, and in 2019-20 for \$1,000,000. After those purchases, our budget for books and supplies decreases. The change between 2017-18 and 2018-19 is due to one-time tech purchases.

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

First Prior Year (2017-18)	4,938,153.71		
Budget Year (2018-19)	2,846,812.36	-42.35%	Yes
1st Subsequent Year (2019-20)	2,756,405.81	-3.18%	Yes
2nd Subsequent Year (2020-21)	2,842,781.34	3.13%	No

**Explanation:**  
(required if Yes)

Change is due to services performed with energy efficiency projects. Majority of work will be done in 2017-18 with some remaining work finished in 2018-19. No work to be performed in 2019-20 as all funds will be spent.

**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
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2017-18)	9,707,233.74		
Budget Year (2018-19)	9,483,580.95	-2.30%	Not Met
1st Subsequent Year (2019-20)	7,755,525.65	-18.22%	Not Met
2nd Subsequent Year (2020-21)	7,766,502.95	0.14%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2017-18)	6,975,630.51		
Budget Year (2018-19)	5,930,800.34	-14.98%	Not Met
1st Subsequent Year (2019-20)	5,421,825.81	-8.58%	Not Met
2nd Subsequent Year (2020-21)	4,586,580.34	-15.41%	Not 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)

We are not carrying forward as much revenue in Resources 3010 and 4203 in 2018-19 and beyond. We will be spending down those carryover balances in 2018-19.

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

Decrease in funding is due to the follow: no more energy efficiency money in 2018-19 no more one-time money in 2019-20, decrease of \$669,023, and loss of one time money in 2019-20 of \$1,463,720

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

Some of our local revenue received from fundrasing is not budgeted at budget adoption. The budget is adjusted throughout the year to reflect actuals.

- 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)

We are purchasing textbooks in 2018-19, \$800,000, and in 2019-20 for \$1,000,000. After those purchases, our budget for books and supplies decreases. The change between 2017-18 and 2018-19 is due to one-time tech purchases.

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

Change is due to services performed with energy efficiency projects. Majority of work will be done in 2017-18 with some remaining work finished in 2018-19. No work to be performed in 2019-20 as all funds will be spent.

## 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:

- 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
- 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?	<div>No</div>	
	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)	<div>0.00</div>	
2.	Proposition 51 Required Minimum Contribution		
	a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	<div>47,895,096.15</div>	
	b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	<div>0.00</div>	
	c. Net Budgeted Expenditures and Other Financing Uses	<div>47,895,096.15</div>	
		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account
		<div>1,436,852.88</div>	<div>1,110,036.46</div>
			Status
			<div>N/A</div>
3.	All Other School Facility Programs Required Minimum Contribution		
	a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	<div>47,895,096.15</div>	
	b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	<div>0.00</div>	
	c. Net Budgeted Expenditures and Other Financing Uses	<div>47,895,096.15</div>	
		3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 3c times 3%)	Amount Deposited <sup>1</sup> for 2014-15 Fiscal Year
		<div>1,436,852.88</div>	<div>965,978.24</div>
			Lesser of: 3% or 2014-15 amount
			<div>965,978.24</div>

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%
957,901.92	965,978.24

Budgeted Contribution <sup>1</sup>  
to the Ongoing and Major  
Maintenance Account

Status

e. OMMA/RMA Contribution

1,110,036.46	Met
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<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

4. Required Minimum Contribution

965,978.24
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If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

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

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

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## 8. CRITERION: Deficit Spending

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	1,293,922.00	1,293,849.00	1,366,712.95
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	1,244.08
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)	1,293,922.00	1,293,849.00	1,367,957.03
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	43,130,727.84	43,784,425.02	45,521,098.42
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)	43,130,727.84	43,784,425.02	45,521,098.42
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	3.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.0%</b>

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

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

### 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2015-16)	2,396,198.86	31,435,127.88	N/A	Met
Second Prior Year (2016-17)	809,346.68	32,515,747.28	N/A	Met
First Prior Year (2017-18)	810,024.17	33,395,869.29	N/A	Met
Budget Year (2018-19) (Information only)	(197,082.90)	36,033,401.49		

### 8C. Comparison of District Deficit Spending to the Standard

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

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

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



## 9. CRITERION: Fund Balance

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

Percentage Level <sup>1</sup>	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

<sup>1</sup> 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 <sup>2</sup> (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)	3,037,618.87	4,025,243.45	N/A		Met
Second Prior Year (2016-17)	3,805,296.30	6,421,442.31	N/A		Met
First Prior Year (2017-18)	3,609,283.12	7,230,788.99	N/A		Met
Budget Year (2018-19) (Information only)	8,040,813.16				

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

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

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

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

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

# 10. CRITERION: Reserves

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

**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

<sup>1</sup> 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.

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

<sup>3</sup> 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.)	4,274	4,274	4,274
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):

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

	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)	47,895,096.15	47,400,893.15	47,778,842.98
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)	47,895,096.15	47,400,893.15	47,778,842.98
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,436,852.88	1,422,026.79	1,433,365.29
6. Reserve Standard - by Amount (\$67,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,436,852.88	1,422,026.79	1,433,365.29

### 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)	1,436,852.88	1,432,507.64	1,432,901.50
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,244.08	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00		
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)	1,438,096.96	1,432,507.64	1,432,901.50
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.02%	3.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>1,436,852.88</b>	<b>1,422,026.79</b>	<b>1,433,365.29</b>
Status:	Met	Met	Not Met

### 10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

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

Reserve requirements met.

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2017-18)	(4,438,952.54)			
Budget Year (2018-19)	(4,815,869.10)	376,916.56	8.5%	Met
1st Subsequent Year (2019-20)	(5,084,537.79)	268,668.69	5.6%	Met
2nd Subsequent Year (2020-21)	(5,290,676.76)	206,138.97	4.1%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2017-18)	20,500.00			
Budget Year (2018-19)	0.00	(20,500.00)	-100.0%	Not 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
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2017-18)	458,984.00			
Budget Year (2018-19)	447,471.54	(11,512.46)	-2.5%	Met
1st Subsequent Year (2019-20)	469,845.12	22,373.58	5.0%	Met
2nd Subsequent Year (2020-21)	493,337.38	23,492.26	5.0%	Met

#### 1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

These transfers are being accounted for in obj. 57xx for 2018-19 and beyond.

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

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

--

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

**Project Information:**  
(required if YES)




---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)



## S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

2,362,943

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

	10,468,038.00
	6,875,426.00
	3,592,612.00
Actuarial	
Aug 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)
465,498.00	465,498.00	465,498.00
646,977.00	646,977.00	646,977.00
646,977.00	646,977.00	646,977.00
42	42	42

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

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

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

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

## S8. Status of Labor Agreements

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

**If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:**

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

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

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

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

	Prior Year (2nd Interim) (2017-18)	Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Number of certificated (non-management) full-time-equivalent (FTE) positions	209.0	210.2	210.2	210.2

#### Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

#### Negotiations Settled

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

Mar 14, 2018

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

Yes

If Yes, date of Superintendent and CBO certification:

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

Yes

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2017

End Date:

Jun 30, 2019

5. Salary settlement:

Budget Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

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

Yes

Yes

Yes

#### One Year Agreement

Total cost of salary settlement

% 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

--

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
2,930,732	2,930,732	2,930,732
\$8160 for single	\$12700 for 2 party	\$17779 for family
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		
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--

**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
208,553	208,300	202,806
1.0%	1.0%	1.0%

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
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	155.0	157.0	157.0	157.0

**Classified (Non-management) Salary and Benefit Negotiations**

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

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

No

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

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

Compensation has not yet been settled.

**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

80,224

7. Amount included for any tentative salary schedule increases

Budget Year  
(2018-19)

1st Subsequent Year  
(2019-20)

2nd Subsequent Year  
(2020-21)

0

0

0

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
1,397,194	1,397,194	1,397,194
\$8160 for single	\$12,700 for 2 party	\$17,779 for family
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
84,308	66,340	50,551
1.0%	0.8%	0.6%

**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	30.0	32.0	32.0	32.0

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

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

No

If Yes, complete question 2.

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

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

31,874

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
646,373	646,373	646,373
\$8160 for single	\$12,700 for 2 party	\$17,779 for family
0.0%	0.0%	0.0%

**Management/Supervisor/Confidential  
Step and Column Adjustments**

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

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
29,348	10,895	11,276
1.0%	0.5%	0.5%

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

1. Are costs of other benefits included in the budget and MYPs?  
2. Total cost of other benefits  
3. Percent change in cost of other benefits over prior year

Budget Year (2018-19)	1st Subsequent Year (2019-20)	2nd Subsequent Year (2020-21)
Yes	Yes	Yes
33,683	33,683	33,683
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 13, 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



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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:  
(optional)

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## End of School District Budget Criteria and Standards Review

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

42 69260 000000  
Form SIAB

Description	Direct Costs - Interfund Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 6900-6929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(1,489,829.66)	0.00	(104,850.73)				
Other Sources/Uses Detail					0.00	743,471.54		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	1,493,213.66	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	616.00	0.00	8,310.17	0.00				
Other Sources/Uses Detail					12,471.54	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(13,000.00)	98,540.56	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					296,000.00	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					435,000.00	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	9,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,502,829.66	(1,502,829.66)	104,850.73	(104,850.73)	743,471.54	743,471.54		

**ORCUTT UNION SCHOOL DISTRICT**

**General Fund**

**2018-19 Cashflow - 2018-19 Budget Adoption**

	Jul	Actual	Aug	Actual	Sep	Actual	Oct	Actual	Nov	Dec	Jan	Feb	Est
<b>BEGINNING BALANCE</b>	7,154,940		8,261,309		9,784,062		9,171,050		8,102,220		12,884,458		11,998,701
<b>RECEIPTS</b>													
Revenue Limit													
State Aid	945,868	3.8%	945,868	3.8%	3,071,066	12.2%	1,702,562	6.8%	1,658,328	12.8%	1,658,328	1,544,085	6.1%
Property Tax	0	0.0%	0	0.0%	0	0.0%	519,285	3.6%	1,552,304	31.6%	538,348	0	0.0%
Other	0	0.0%	0	0.0%	(366,246)	25.7%	(162,776)	11.4%	(311,226)	17.8%	(252,920)	(108,727)	7.6%
Federal	0	0.0%	0	0.0%	61,237	3.4%	1,060	0.1%	0	20.5%	26,836	149,477	8.3%
Other State	0	0.0%	1,685,246	36.4%	680,531	14.7%	(459,155)	-9.9%	91,114	2.0%	469,984	(19,011)	-0.4%
Other Local	9,058	0.3%	23,972	0.8%	105,187	3.5%	113,947	3.7%	54,821	1.8%	99,772	158,542	5.2%
Interfund Transfers In	0	#DIV/0!	0	####	0	#DIV/0!	0	#DIV/0!	0	0.0%	0	0	0.0%
All Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0.0%
<b>TOTAL RECEIPTS</b>	954,926		2,655,086		3,551,775		1,714,923		3,045,340		2,793,267	1,724,365	
<b>DISBURSEMENTS</b>													
Certificated Salaries	218,795	1.1%	187,658	1.1%	1,849,484	8.8%	1,920,276	9.2%	1,931,107	9.3%	1,867,488	1,874,012	9.0%
Classified Salaries	267,239	4.1%	455,350	6.8%	548,346	7.6%	538,516	7.8%	545,476	7.8%	539,559	523,657	7.6%
Employee Benefits	108,215	0.8%	139,878	1.1%	910,320	7.9%	894,866	8.5%	973,661	8.1%	958,439	956,775	8.0%
Supplies	78,477	2.3%	77,280	3.3%	179,134	5.1%	319,239	4.7%	169,214	5.5%	65,303	104,438	3.4%
Services	430,281	5.7%	261,641	14.1%	300,634	-36.1%	(120,144)	5.7%	96,806	7.8%	137,212	795,831	28.0%
Capital Outlays	12,549	39.6%	60,527	9.8%	8,971	-13.1%	0	0.4%	17,347	8.4%	111,023	10,538	4.1%
Other Outgo	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0	0.0%
Interfund Transfers Out	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0	0.0%
<b>TOTAL DISBURSEMENTS</b>	1,115,557		1,182,334		3,796,869		3,552,753		3,733,611		3,679,025	4,265,250	
<b>GENERAL LEDGER ACTIVITY</b>													
Cash not in Treasury	18,000	0	0	0	0	0	0	0	0	0	0	47,918	0
Accounts Rec	2,050,000		500,000		2,082		750,000				750,000		
Due From other Funds	0		0		(20,000)		20,000						
Prepaid	0		0		0		(1,000)						
Accounts Pay	(801,000)		(450,000)		(350,000)		0				0		
Unearned Revenue	0		0		0		0						
Temporary Interfund Borrowing	0		0		0		0				0		
<b>TOTAL GL ACTIVITY</b>	1,267,000	0	50,000	0	(367,918)	0	769,000	0	0	0	750,000	47,918	0
<b>NET INCREASE/DECREASE</b>	1,106,370	0	1,522,752	0	(613,012)	0	(1,068,830)	0	(688,271)	0	(885,757)	(2,492,967)	0
<b>ENDING CASH</b>	8,261,309		9,784,062		9,171,050		8,102,220		7,413,949		12,884,458	11,998,701	9,505,734

**ORCUTT UNION SCHOOL DISTRICT**

General Fund

2018-19 Cashflow - 2018-19 Budget Adoption											
	Mar	Est	Apr	Est	May	Est	Jun	Est	Accruals	TOTAL	
<b>BEGINNING BALANCE</b>	9,505,734	%	7,766,695	%	10,506,177	%	8,703,742	%		7,997,240	
<b>RECEIPTS</b>											
Revenue Limit	1,544,085	12.7%	1,544,085	6.1%	1,544,085	6.1%	5,420,983	11.2%	500,000	25,167,542	
State Aid	0	0.0%	4,275,674	33.8%	12,538	0.1%	3,692,538	21.1%	-	14,242,193	
Property Tax	(416,791)	29.3%	(138,930)	9.8%	390,936	-27.5%	(594,588)	68.3%	-	(1,422,920)	
Other	130,741	7.2%	206,506	11.4%	0	0.0%	511,053	63.4%	350,000	1,807,844	
Federal	51,723	1.4%	303,032	6.5%	2,991	0.1%	(66,602)	75.4%	1,000,000	4,631,185	
Other State	863,511	28.4%	367,724	12.1%	349,152	11.5%	500,590	26.3%	200,000	3,044,552	
Other Local	0	0.0%	0	0.0%	0	0.0%	0	136.5%	0	0	
Interfund Transfers In	0	0.0%	0	0.0%	0	0.0%	0	0	0	0	
All Other Financing Sources	0	0.0%	0	0.0%	0	0.0%	0	0	0	0	
<b>TOTAL RECEIPTS</b>	2,173,269		6,558,091		2,299,702		9,463,975		2,050,000	47,470,396	
<b>DISBURSEMENTS</b>											
1000-1999	1,969,984	9.5%	1,910,245	9.2%	2,017,417	9.7%	3,145,514	15.0%	10,000	20,820,813	
Certificated Salaries	680,049	9.8%	568,633	8.2%	548,673	7.9%	1,149,880	16.6%	8,000	6,909,394	
2000-2999	1,007,288	8.4%	964,865	8.1%	983,253	8.2%	3,100,035	24.8%	3,000	11,964,104	
Classified Salaries	109,275	3.5%	112,512	3.6%	151,070	4.9%	775,933	55.3%	750,000	3,083,988	
Employee Benefits	142,274	5.0%	260,449	9.1%	404,549	14.2%	(36,787)	36.6%	30,000	2,846,812	
Supplies	3,438	1.3%	1,906	0.7%	(2,826)	-1.1%	24,964	3.0%	259,046	1,372,318	
Services	0	0.0%	0	0.0%	0	0.0%	1,372,318	100.0%	638,621	638,621	
Capital Outlays	0	0.0%	0	0.0%	0	0.0%	0	100.0%	0	0	
Other Outgo	0	0.0%	0	0.0%	0	0.0%	0	100.0%	0	0	
Interfund Transfers Out	0	0.0%	0	0.0%	0	0.0%	0	100.0%	0	0	
<b>TOTAL DISBURSEMENTS</b>	3,912,308		3,818,610		4,102,136		10,170,477		801,000	47,895,096	
<b>GENERAL LEDGER ACTIVITY</b>											
Cash not in Treasury										18,000	
Accounts Rec										2,050,000	
Due From other Funds										0	
Prepaid										0	
Accounts Pay										0	
Unearned Revenue										(801,000)	
Temporary Interfund Borrowing										0	
<b>TOTAL GL ACTIVITY</b>	0	0	0	0	0	0	0	0	0	1,267,000	
<b>NET INCREASE/DECREASE</b>	(1,739,039)	0	2,739,482	0	(1,802,435)	0	(706,502)	0	0	842,300	
<b>ENDING CASH</b>	<b>7,766,695</b>		<b>10,506,177</b>		<b>8,703,742</b>		<b>7,997,240</b>				

**ORCUTT UNION SCHOOL DISTRICT**

General Fund

2019-20 Cashflow - 2018-19 Budget Adoption

	Jul	Actual	Aug	Actual	Sep	Actual	Oct	Actual	Nov	Est	Dec	Est	Jan	Est	Feb	Est
<b>2019-20 CASHFLOW - 2018-19 Budget Adoption</b>	7,997,240		10,662,942		13,635,694		13,670,600		12,353,770		11,748,025		15,708,612		14,634,397	
<b>RECEIPTS</b>																
Revenue Limit																
State Aid	945,868	3.7%	945,868	0.0%	3,071,066	11.9%	1,702,562	6.6%	1,658,328	7.0%	3,088,199	12.8%	1,658,328	7.0%	1,544,085	6.1%
Property Tax	0	0.0%	0	0.0%	0	0.0%	519,285	3.5%	1,552,304	11.7%	4,189,854	31.6%	0	0.0%	0	0.0%
Other	0	0.0%	0	0.0%	(366,246)	24.6%	(162,776)	10.9%	(325,552)	21.9%	(264,562)	17.8%	563,128	-37.8%	(113,732)	7.6%
Federal	0	0.0%	0	0.0%	61,237	3.5%	1,060	0.1%	0	0.0%	355,939	20.5%	25,751	1.5%	143,434	8.3%
Other State	0	0.0%	0	0.0%	680,531	21.7%	(459,155)	-14.6%	61,823	2.0%	604,795	19.2%	318,898	10.1%	(12,899)	-0.4%
Other Local	9,058	0.3%	1,685,246	53.6%	105,187	3.6%	113,947	3.9%	53,100	1.8%	192,053	6.5%	96,640	3.3%	153,566	5.2%
Interfund Transfers In	0	#DIV/0!	23,972	0.8%	0	#DIV/0!	0	#DIV/0!	0	0.0%	0	0.0%	0	0.0%	0	0.0%
All Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL RECEIPTS</b>	954,926		2,655,086		3,551,775		1,714,923		3,000,004		8,166,278		2,862,745		1,714,454	
<b>DISBURSEMENTS</b>																
Certificated Salaries	243,463	1.2%	187,658	0.9%	1,849,464	8.9%	1,920,276	9.2%	1,965,577	9.5%	1,979,402	9.5%	1,956,206	9.4%	1,963,268	9.4%
Classified Salaries	267,239	3.8%	455,350	6.5%	548,346	7.9%	538,516	7.7%	581,356	8.4%	581,868	8.4%	564,139	8.1%	575,756	8.3%
Employee Benefits	108,215	0.9%	139,878	1.1%	910,320	7.3%	894,866	7.2%	1,013,422	8.1%	1,097,292	8.8%	1,027,792	8.2%	1,030,097	8.3%
Supplies	78,477	2.9%	77,280	2.8%	179,134	6.5%	319,239	11.7%	81,241	3.0%	392,008	14.3%	85,400	3.1%	83,486	3.1%
Services	430,281	15.8%	261,641	9.6%	300,634	11.0%	(120,144)	-4.4%	96,806	3.8%	163,537	6.0%	103,424	3.8%	272,897	10.0%
Capital Outlays	12,549	361.7%	60,527	###	8,971	258.6%	0	0.0%	17,347	18.4%	0	0.0%	0	0.0%	0	0.0%
Other Outgo	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Interfund Transfers Out	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
<b>TOTAL DISBURSEMENTS</b>	1,140,225		1,182,334		3,796,869		3,552,753		3,755,749		4,214,107		3,736,960		3,925,504	
<b>GENERAL LEDGER ACTIVITY</b>																
Cash not in Treasury	0		0		0		0		0		0		0		0	
Accounts Rec	2,050,000		750,000		250,000		500,000		150,000		8,416		0		391,584	
Due From other Funds	0		0		(20,000)		20,000		0		0		0		0	
Prepaid	0		0		0		1,000		0		0		0		0	
Accounts Pay	801,000		750,000		50,000		0		0		0		0		0	
Unearned Revenue	0		0		0		0		0		0		0		0	
Temporary Interfund Borrowing	0		0		0		0		0		0		0		0	
<b>TOTAL GL ACTIVITY</b>	2,851,000		1,500,000		280,000		521,000		150,000		8,416		0		391,584	
<b>NET INCREASE/DECREASE</b>	2,665,702		2,972,752		34,906		(1,316,830)		(605,745)		3,960,587		(1,074,216)		(1,819,466)	
<b>ENDING CASH</b>	10,662,942		13,635,694		13,670,600		12,353,770		11,748,025		15,708,612		14,634,397		12,814,931	

**ORCUTT UNION SCHOOL DISTRICT**

General Fund

2019-20 Cashflow - 2018-19 Budget Adoption

	Mar	Est	Apr	May	Jun	Est	Accruals	TOTAL
<b>BEGINNING BALANCE</b>	12,814,931		11,074,565	13,342,503	11,480,576			11,473,637
<b>RECEIPTS</b>								
Revenue Limit	1,544,085	12.7%	1,544,085	1,544,085	6,021,325	6.1%	500,000	25,767,884
State Aid	0	0.0%	4,275,674	12,538	4,117,804	0.1%	-	14,667,459
Property Tax	(435,975)	29.3%	(145,325)	408,931	(646,306)	-27.5%	-	(1,488,416)
Other	125,455	7.2%	198,158	0	473,727	0.0%	350,000	1,734,762
Federal	35,096	1.1%	205,616	2,030	(979,586)	0.1%	1,000,000	3,142,394
Other State	836,410	28.4%	356,183	338,194	470,688	11.5%	200,000	2,948,999
Other Local	0	0.0%	0	0	0	0.0%	0	0
Interfund Transfers In	0	0.0%	0	0	0	0.0%	0	0
All Other Financing Sources	2,105,071		6,434,392	2,305,777	9,457,652		2,050,000	46,773,082
<b>TOTAL RECEIPTS</b>								
<b>DISBURSEMENTS</b>								
Certificated Salaries	1,988,008	9.6%	2,191,923	2,020,549	2,500,564	9.7%	10,000	20,776,357
Classified Salaries	582,266	8.4%	646,809	574,761	1,033,025	8.3%	8,000	6,957,431
Employee Benefits	1,036,582	8.3%	1,085,946	1,034,711	3,099,745	8.3%	3,000	12,481,866
Supplies	103,034	3.8%	117,625	259,898	210,175	9.5%	750,000	2,736,998
Services	135,547	5.0%	124,151	277,784	652,415	10.2%	30,000	2,728,974
Capital Outlays	0	0.0%	0	0	(95,924)	0.0%	0	3,469
Other Outgo	0	0.0%	0	0	1,394,597	0.0%	0	1,394,597
Interfund Transfers Out	0	0.0%	0	0	669,993	0.0%	0	669,993
<b>TOTAL DISBURSEMENTS</b>	3,845,437		4,166,454	4,167,703	9,464,591		801,000	47,749,685
<b>GENERAL LEDGER ACTIVITY</b>								
Cash not in Treasury								0
Accounts Rec								2,050,000
Due From other Funds								0
Prepaid								0
Accounts Pay								801,000
Unearned Revenue								0
Temporary Interfund Borrowing								0
<b>TOTAL GL ACTIVITY</b>	0	0	0	0	0	0	0	0
<b>NET INCREASE/DECREASE</b>	(1,740,366)	0	2,267,938	(1,861,926)	(6,939)	0		2,851,000
<b>ENDING CASH</b>	<b>11,074,565</b>		<b>13,342,503</b>	<b>11,480,576</b>	<b>11,473,637</b>			<b>1,874,398</b>

**ORCUTT UNION SCHOOL DISTRICT**

General Fund

2020-21 Cashflow -2018-19 Budget Adoption

		Jul	Actual	Aug	Actual	Sep	Actual	Oct	Actual	Nov	Est	Dec	Est	Jan	Est	Feb	Est
<b>BEGINNING BALANCE</b>		7,997,240		10,862,942		12,135,694		12,120,600		10,602,770		9,941,767		13,938,635		12,848,279	
<b>RECEIPTS</b>																	
Revenue Limit																	
State Aid	8010-8019	945,868	3.6%	945,868	3.6%	3,071,066	11.7%	1,702,562	6.5%	1,658,328	7.0%	3,088,199	12.8%	1,658,328	12.8%	1,544,085	6.1%
Property Tax	8020-8079	0	0.0%	0	0.0%	0	0.0%	519,285	3.4%	1,552,304	11.7%	4,189,854	31.6%	0	0.0%	0	0.0%
Other	8080-8099	0	0.0%	0	0.0%	(366,246)	23.5%	(162,776)	10.5%	(340,307)	21.9%	(276,553)	17.8%	588,651	-37.8%	(118,887)	7.6%
Federal	8100-8299	0	0.0%	0	0.0%	61,237	3.5%	1,060	0.1%	0	0.0%	355,939	20.5%	25,751	1.5%	143,434	8.3%
Other State	8300-8599	0	0.0%	1,685,246	53.4%	680,531	21.6%	(459,155)	-14.6%	62,039	2.0%	606,907	19.2%	320,012	10.1%	(12,945)	-0.4%
Other Local	8600-8799	9,058	0.3%	23,972	0.8%	105,187	3.6%	113,947	3.9%	53,100	1.8%	192,053	6.5%	96,640	3.3%	153,566	5.2%
Interfund Transfers In	8910-8929	0	#DIV/0!	0	#####	0	#DIV/0!	0	#DIV/0!	0	0.0%	0	0.0%	0	0.0%	0	0.0%
All Other Financing Sources	8931-8979	0		0		0		0		0		0		0		0	
<b>TOTAL RECEIPTS</b>		954,926		2,655,086		3,551,775		1,714,923		2,985,464		8,156,399		2,689,382		1,709,254	
<b>DISBURSEMENTS</b>																	
Certificated Salaries	1000-1999	243,463	1.2%	187,658	0.9%	1,849,464	8.8%	1,920,276	9.1%	1,990,138	9.5%	2,004,135	9.5%	1,980,650	9.4%	1,987,800	9.4%
Classified Salaries	2000-2999	267,239	3.8%	455,350	6.5%	548,346	7.8%	538,516	7.6%	588,397	8.4%	588,916	8.4%	570,972	8.1%	582,729	8.3%
Employee Benefits	3000-3999	108,215	0.8%	139,878	1.1%	910,320	7.0%	894,866	6.9%	1,049,898	8.1%	1,136,788	8.8%	1,064,785	8.2%	1,067,173	8.3%
Supplies	4000-5999	78,477	4.3%	77,280	4.3%	179,134	9.9%	319,239	17.6%	53,881	3.0%	259,987	14.3%	56,639	3.1%	55,369	3.1%
Services	5000-5999	430,281	15.3%	261,641	9.3%	300,634	10.7%	(120,144)	-4.3%	96,806	3.8%	168,706	6.0%	106,693	3.8%	281,523	10.0%
Capital Outlays	6000-6599	12,549	361.7%	60,527	#####	8,971	258.6%	0	0.0%	17,347	18.4%	0	0.0%	0	0.0%	0	0.0%
Other Outgo	7000-7499	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Interfund Transfers Out	7600-7629	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
<b>TOTAL DISBURSEMENTS</b>		1,140,225		1,182,334		3,796,869		3,552,753		3,796,467		4,158,531		3,779,739		3,974,595	
<b>GENERAL LEDGER ACTIVITY</b>																	
Cash not in Treasury		0		0		0		0		150,000		0		0		550,000	
Accounts Rec		2,050,000		500,000		(20,000)		350,000		0		0		0		0	
Due From other Funds		0		0		0		20,000		0		(1,000)		0		(1,715,341)	
Prepaid		0		(500,000)		(250,000)		(50,000)		0		0		0		0	
Accounts Pay		801,000		0		0		0		0		0		0		0	
Unearned Revenue		0		0		0		0		0		0		0		0	
Temporary Interfund Borrowing		0		0		0		0		150,000		(1,000)		0		550,000	
<b>TOTAL GL ACTIVITY</b>		2,851,000		0		230,000		320,000		0		0		0		0	
<b>NET INCREASE/DECREASE</b>		2,665,702		1,472,752		(15,094)		(1,517,830)		(661,003)		3,996,868		(1,090,356)		(1,715,341)	
<b>ENDING CASH</b>		<b>10,862,942</b>		<b>12,135,694</b>		<b>12,120,600</b>		<b>10,602,770</b>		<b>9,941,767</b>		<b>13,938,635</b>		<b>12,848,279</b>		<b>11,132,938</b>	



**ORCUTT UNION SCHOOL DISTRICT**

General Fund

2020-21 Cashflow -2018-19 Budget Adoption											
	Mar	Est	Apr	Est	May	Est	Jun	Est	Accruals	TOTAL	
<b>BEGINNING BALANCE</b>	11,132,938	%	9,334,146	%	11,557,595	%	9,723,507	%		10,831,467	
<b>RECEIPTS</b>											
Revenue Limit	1,544,085	12.7%	1,544,085	6.1%	1,544,085	6.1%	6,610,664	11.2%	500,000	26,357,223	
State Aid	0	0.0%	4,275,674	33.8%	12,538	0.1%	4,557,888	21.1%	-	15,107,543	
Property Tax	(455,736)	29.3%	(151,912)	9.8%	427,465	-27.5%	(699,578)	68.3%	-	(1,555,878)	
Other	125,455	7.2%	198,158	11.4%	0	0.0%	473,727	63.4%	350,000	1,734,762	
Federal	8300-8599	1.1%	206,335	6.5%	2,037	0.1%	(972,854)	75.4%	1,000,000	3,153,371	
Other State	8600-8799	28.4%	356,183	12.1%	338,194	11.5%	470,688	26.3%	200,000	2,948,999	
Other Local	8910-8929	0.0%	0	0.0%	0	0.0%	0	136.5%	0	0	
Interfund Transfers In	8931-8979	0	0	0	0	0	0	0	0	0	
All Other Financing Sources											
<b>TOTAL RECEIPTS</b>	2,085,433		6,428,523		2,324,318		10,440,534		2,050,000	47,746,020	
<b>DISBURSEMENTS</b>											
1000-1999	2,012,849	9.6%	2,219,312	10.6%	2,045,797	9.7%	2,584,426	11.1%	10,000	21,035,967	
Certificated Salaries	589,318	8.4%	654,643	9.3%	581,723	8.3%	1,067,550	12.7%	8,000	7,041,698	
Classified Salaries	1,073,892	8.3%	1,125,033	8.7%	1,071,954	8.3%	3,285,328	23.3%	3,000	12,931,130	
Employee Benefits	68,334	3.8%	78,011	4.3%	172,369	9.5%	(333,492)	8.7%	750,000	1,815,231	
Supplies	139,831	5.0%	128,075	4.5%	286,564	10.2%	704,619	16.1%	30,000	2,815,229	
Services	0	0.0%	0	0.0%	0	0.0%	(95,924)	0.0%	0	3,469	
Capital Outlays	0	0.0%	0	0.0%	0	0.0%	1,417,616	226.4%	0	1,417,616	
Other Outgo	0	0.0%	0	0.0%	0	0.0%	702,452	106.7%	0	702,452	
Interfund Transfers Out	0	0.0%	0	0.0%	0	0.0%	0	0	801,000	47,762,793	
<b>TOTAL DISBURSEMENTS</b>	3,884,225		4,205,074		4,158,407		9,332,575				
<b>GENERAL LEDGER ACTIVITY</b>											
Cash not in Treasury										0	
Accounts Rec										2,050,000	
Due From other Funds										0	
Prepaid										0	
Accounts Pay										0	
Unearned Revenue										(801,000)	
Temporary Interfund Borrowing										0	
<b>TOTAL GL ACTIVITY</b>	0	0	0	0	0	0	0	0	0	1,249,000	
<b>NET INCREASE/DECREASE</b>	(1,796,792)	0	2,223,449	0	(1,834,088)	0	1,107,959	0		1,232,227	
<b>ENDING CASH</b>	<b>9,334,146</b>		<b>11,557,595</b>		<b>9,723,507</b>		<b>10,831,467</b>				

**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:

\_\_\_\_\_  
\_\_\_\_\_

( ☐ ) 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 13, 2018

For additional information on this certification, please contact:

Name: Walter Con

Title: Assistant Superintendent Business Services

Telephone: 805-938-8916

E-mail: wcon@orcutt-schools.net

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	20,103,356.28	301	0.00	303	20,103,356.28	305	0.00		307	20,103,356.28	309
2000 - Classified Salaries	6,574,191.72	311	19,882.40	313	6,554,309.32	315	689,882.89		317	5,864,426.43	319
3000 - Employee Benefits	10,903,256.20	321	417,696.32	323	10,485,559.88	325	269,639.34		327	10,215,920.54	329
4000 - Books, Supplies Equip Replace. (6500)	2,040,476.80	331	3,450.00	333	2,037,026.80	335	253,846.85		337	1,783,179.95	339
5000 - Services, . . & 7300 - Indirect Costs	4,861,605.71	341	10,430.00	343	4,851,175.71	345	1,940,660.64		347	2,910,515.07	349
TOTAL					44,031,427.99	365	TOTAL			40,877,398.27	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	17,005,020.12 375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	1,339,172.54 380
3. STRS. . . . .		3101 & 3102	3,797,446.34 382
4. PERS. . . . .		3201 & 3202	110,024.02 383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	299,836.69 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	2,616,259.65 385
7. Unemployment Insurance. . . . .		3501 & 3502	8,254.09 390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	320,282.95 392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	25,589.50 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			25,521,885.90 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			114,775.75 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			
14. TOTAL SALARIES AND BENEFITS. . . . .			25,407,110.15 397
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. . . . .			62.15%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	62.15%
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). . . . .	40,877,398.27
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	20,820,813.00	301	0.00	303	20,820,813.00	305	0.00		307	20,820,813.00	309
2000 - Classified Salaries	6,909,394.24	311	19,860.00	313	6,889,534.24	315	709,227.20		317	6,180,307.04	319
3000 - Employee Benefits	11,964,103.76	321	630,590.93	323	11,333,512.83	325	297,352.94		327	11,036,159.89	329
4000 - Books, Supplies Equip Replace. (6500)	3,342,564.98	331	3,000.00	333	3,339,564.98	335	339,166.84		337	3,000,398.14	339
5000 - Services, . . & 7300 - Indirect Costs	2,741,961.63	341	430.00	343	2,741,531.63	345	950,242.23		347	1,791,289.40	349
TOTAL					45,124,956.88	365	TOTAL			42,828,967.47	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	17,302,149.23 375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	1,369,346.71 380
3. STRS. . . . .		3101 & 3102	4,305,222.00 382
4. PERS. . . . .		3201 & 3202	140,899.74 383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	331,260.15 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	2,678,404.48 385
7. Unemployment Insurance. . . . .		3501 & 3502	9,290.57 390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	187,214.57 392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	24,918.70 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			26,348,706.15 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			122,075.49 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			
14. TOTAL SALARIES AND BENEFITS. . . . .			26,226,630.66 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			61.24%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

### PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	61.24%
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). . . . .	42,828,967.47
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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

SACS2018 Financial Reporting Software - 2018.1.0  
5/31/2018 11:37:34 AM

42-69260-0000000

**July 1 Budget  
2017-18 Estimated Actuals  
Technical Review Checks**

Orcutt Union Elementary

Santa Barbara 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

FUND	RESOURCE	OBJECT	VALUE
13	0000	9500	-1,209.92

Explanation: Problem with sales tax. Will be corrected prior to closing books for 2017-18.

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

SACS2018 Financial Reporting Software - 2018.1.0  
5/31/2018 11:39:53 AM

42-69260-0000000

July 1 Budget  
2018-19 Budget  
Technical Review Checks

Orcutt Union Elementary

Santa Barbara County

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

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

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations have not been provided in the Criteria and Standards Review (Form 01CS) for the following criteria and/or supplemental information items where the standard has not been met or where the status is Not Met or Yes: EXCEPTION

Criterion 10 - Reserves, Section 10D, Line 1a

## EXPORT CHECKS

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) EXCEPTION

Checks Completed.

SACS2018 Financial Reporting Software - 2018.1.0  
5/31/2018 11:41:47 AM

42-69260-0000000

July 1 Budget  
2018-19 Budget  
Technical Review Checks

Orcutt Union Elementary

Santa Barbara County

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

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

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

EXCEPTION

Checks Completed.

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: 500 Dyer Street, Orcutt

Date: June 04, 2018

Place: 500 Dyer Street, Orcutt

Date: June 07, 2018

Time: 07:00 PM

Adoption Date: June 13, 2018

Signed: \_\_\_\_\_

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

Contact person for additional information on the budget reports:

Name: Walter Con

Telephone: 805-938-8916

Title: Asst. Superintendent of Business Services

E-mail: wcon@orcutt-schools.net

### Criteria and Standards Review Summary

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

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



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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2017-18) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 13, 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	

## **OUSD BUDGET TIMELINE CALENDAR 2018-2019**

### **2017-2018**

#### **FEBRUARY 2018**

Develop 2017-2018 2<sup>nd</sup> Interim Report and 2017-2018 Preliminary Budget Information.

#### **MARCH 2018**

Presentation of 2016-2017 2<sup>nd</sup> Interim Report to Board with preliminary projections for 2017-2018 incorporating Governor's proposed budget. (by March 15<sup>th</sup>)

#### **MARCH-APRIL 2018**

- 1) Discussion of Board goals and review of list of potential expenditure additions/reductions to 2017-2018 budget.
- 2) Review of available unallocated resources.
- 3) Review of salary related requests/possibilities (negotiations).
- 4) 2<sup>nd</sup> Period ADA report completed which locks in Revenue Limit Income for 2016-2017.

#### **MAY 2018**

- 1) Incorporate, if appropriate, any specific changes proposed by the Governor in his "May Revise".
- 2) Develop 2018-2019 Proposed Adopted Budget.

#### **JUNE 2018**

- 1) Provide financial statement to County Supt. of Schools, SPI, and State Controller as of April 30, projecting fund and cash balances of the district through June 30 (no later than June 1).\*\*
- 2) Adopt 2018-2019 Operating Budget for OUSD (no later than June 30, 2018).

### **2018-2019 Fiscal Year**

#### **JULY 2018**

Calculate impact of Signed State Budget Act upon OUSD's Adopted Budget – due to Board within 45 days of signing by Governor (Revised budget)

#### **AUGUST 2018**

Close books for 2017-2018 budget year

#### **SEPTEMBER 2018**

Present 2017-2018 Unaudited Actual financial information to Board no later than September 15<sup>th</sup> and include impact of ending balance on the 2017-2018 Revised Budget.

#### **OCTOBER 2018**

- 1) Auditors review financial information for 2017-2018.
- 2) Cal Pads enrollment count is taken and projection of ADA is revised if appropriate for 2018-2019.

#### **NOVEMBER – DECEMBER 2018**

- 1) 2018-2019 1<sup>st</sup> Interim Report Presented to Board within 45 days of October 31<sup>st</sup> cutoff.

#### **JANUARY 2019**

- 1) 2017-2018 Audit Report Presented to Board by January 31<sup>st</sup>.
- 2) 1<sup>st</sup> period attendance information is due to State and another projection of ADA estimate is calculated for 2018-2019.
- 3) Governor presents 2019-2020 budget by January 10<sup>th</sup>
- 4) 2018-2019 2<sup>nd</sup> Interim Report cut off date is 31<sup>st</sup> with report due within 45 days (March 15)

#### **FEBRUARY 2019**

Develop 2018-2019 2<sup>nd</sup> Interim Report and 2019-2020 Preliminary Budget Information.

**\*\*Only required if a qualified 2<sup>nd</sup> Interim Report is filed.**